



**CITY OF HAMILTON**  
**CITY MANAGER'S OFFICE**  
**Audit Services Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	August 16, 2017
<b>SUBJECT/REPORT NO:</b>	Follow Up to Audit Report 2014-14 Hamilton Prenatal Nutrition Program (AUD17016) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) 905-546-2424 x4469 Domenic Pellegrini CPA, CMA, CIA 905-546-2424 x2207
<b>SUBMITTED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) Director, Audit Services City Manager's Office
<b>SIGNATURE:</b>	

**RECOMMENDATION**

That Report AUD17016, respecting the follow up of Audit Report 2014-14, Hamilton Prenatal Nutrition Program (HPNP), be received.

**EXECUTIVE SUMMARY**

Audit Report 2014-14 was originally issued April 2015 and management action plans with implementation timelines were included in the Report. In the spring of 2017, Audit Services conducted a follow up exercise to determine if appropriate and timely actions had been taken. Of the four recommendations made in the original Report, one has been completed, a second is no longer applicable, and the other two are “in progress”. Details of implementation specific to each recommendation are included in Appendix “A” to Report AUD17016.

***Alternatives for Consideration – Not Applicable***

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: None  
 Staffing: None  
 Legal: None

## **HISTORICAL BACKGROUND**

Audit Report 2014-14, Hamilton Prenatal Nutrition Program was originally issued in April 2015. The report provided four recommendations to improve accountability, efficiency, and document the procedures followed.

It is normal practice for Audit Services to conduct follow up reviews within 12-18 months following the issuance of the original report in order to determine whether action plans committed to by department management have been implemented.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

None

## **RELEVANT CONSULTATION**

The results of this follow up were provided to management responsible for the administration of the Hamilton Prenatal Nutrition Program.

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The report attached as Appendix "A" to Report AUD17016 contains the original report, Audit Report 2014-14 along with comments indicating Audit Services' findings as result of the follow up work that was performed.

There were four recommendations. One recommendation was "Completed", another was "No Longer Applicable" and two were "In Progress". Appendix "A" for Report AUD17016 should be examined for details of the implementation by recommendation.

Audit Services conducted this follow up assignment in conformity with the International Standards for the Professional Practice of Internal Auditing. Audit Services believes that the work performed provides a reasonable basis for the follow up comments and conclusions.

## **ALTERNATIVES FOR CONSIDERATION**

Not applicable

**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Our People and Performance**

*Hamiltonians have a high level of trust and confidence in their City government.*

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report AUD17016

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*OUR Vision: To be the best place to raise a child and age successfully.*

*OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.*

*OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.*