



**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>	December 7, 2017
<b>SUBJECT/REPORT NO:</b>	Follow Up to Audit Report 2014-16 Office of the City Clerk – Records Management (AUD17032) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) 905-546-2424 x4469
<b>SUBMITTED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) Director, Audit Services City Manager's Office
<b>SIGNATURE:</b>	

**RECOMMENDATION**

That Report AUD17032, respecting the follow up of Audit Report 2014-16, Office of the City Clerk – Records Management, be received.

**EXECUTIVE SUMMARY**

Audit Report 2014-16 was originally issued in September 2015 and management action plans with implementation timelines were included in the Report. In October 2017, Audit Services conducted a follow up exercise to determine if appropriate and timely actions had been taken. Of the seven recommendations made in the original Report, three recommendations have been completed, three recommendations are in progress and one recommendation is not completed. Details of implementation specific to each recommendation are included in Appendix "A" to Report AUD17032.

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

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: None.  
Staffing: None.  
Legal: None.

## **HISTORICAL BACKGROUND**

Audit Report 2014-16, Office of the City Clerk – Records Management, was originally issued in September 2015. The Report provided seven recommendations to strengthen internal controls.

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 be department management have been implemented. This follow up audit was delayed as a result of staffing vacancies.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

None.

## **RELEVANT CONSULTATION**

The results of the follow up were provided to management responsible for the Records and Information Management section in the Office of the City Clerk.

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The report attached as Appendix “A” to Report AUD17032 contains the original report, Audit Report 2014-16, along with comments indicating Audit Services’ findings as a result of the follow up work that was performed.

There were seven recommendations. Three recommendations were “Completed”, three were “In Progress” and one was “Not Completed”. Appendix “A” to Report AUD17032 contains the details of implementation by recommendation.

Audit Services conducted this follow up audit 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 AUD17032

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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.*