

Accounts Payable Special Investigation (Fraud and Waste Report #65357)

February 22, 2024

Brigitte Minard, Deputy Auditor General

Ken Froese, Delta Consulting Canada

Grace Lau, Delta Consulting Canada



- Gained an understanding of the incident, an alleged fraudulent payment of over \$52,000.
- Gained an understanding of operational processes regarding Accounts Payable.
- Procured Delta Consulting Group Canada Ltd. to complete the investigation on our behalf, while providing investigation support and maintaining oversight of the investigation process to ensure quality and value were received.

Investigation Summary and Recommendations

Ken Froese – Senior Managing Director

Grace Lau – Associate Director

Delta Consulting Canada

Delta Consulting - Investigation Summary

- Delta Consulting Background
- Investigation Mandate from OAG: investigate alleged fraudulent payment of over \$52,000
 - Review of documentation, interviews with relevant staff and vendors, obtaining Norwich Order.
 - What happened.
 - Investigation findings and recommendations.
 - What internal control issues may have contributed to the issue.
 - What the current risk environment is for these type of issues.

- Six recommendations made to the Financial Services Division.
 - Management agreed with all recommendations.
- Management is currently working on implementing their management responses.
- OAG is recommending that Council directs Financial Services to report back was a status update in August 2024.



Hamilton

THANK YOU