

Office of the Auditor General Recommendations to Management Fraud and Waste Hotline Period: July 1, 2023 to June 30, 2024

Theme	Recommendations	Summary
Real Estate – Leases and Licensing	35	Addresses the key audit findings, with a focus on data collection and financial reporting, maximizing and collecting revenues, and related process improvements in the administration of leases and licences.
Code of Conduct - Conflict of Interest	5	Progress towards establishing a tone-at-the top that clearly communicates that conflicts of interests are not acceptable and in conjunction with the new controls, will help establish a culture of accountability.
Code of Conduct - Conflict of Interest	2	Potential policy development for engaging employees as consultants. Develop enhanced conflict of interest guidance for employees accepting outside employment (“moonlighting”).
Financial Reporting/Budgeting (i.e. Inventory Management)	1	Inventory management and proper reporting of assets.
Administration of Employee Benefits	18	Strengthen policies, procedures, and oversight for the administration and detection of employee benefits fraud.
Stormwater Asset Management – Investigation of Recent Sewage Leaks	5	Opportunities for continuous improvement.
Conflict of Interest, Code of Conduct, Financial Reporting/Budgeting	15	Enhance property security and establish clear roles and responsibilities with segregation of duties at a City agency.
Safety	4	Maintain compliance with legislation and specifications requirements.

Theme	Recommendations	Summary
Cash Handling	4	Strengthen cash handling at a City agency.
Contract Management	1	Policy administration of hired contractors.
Continuous Improvement	2	Improve frequency of site assessments and communication to residents.
Contract Management	4	Improve oversight of projects and contracts.
Code of Conduct – Conflict of Interest	2	Disclosure of Code of Conduct Conflict of Interest. Improve guidance and clarify definition of Conflict of Interest for Vendors as part of the Vendor Code of Conduct.
Financial Reporting/Budget (i.e. Billing Administration)	6	Update contract and improve data collected for invoicing. Develop guidance and standards for business cases related to increasing staff complement.

Theme	Total Number of Recommendations
Administration of Benefits	18
Cash Handling	4
Code of Conduct - Conflict of Interest	24
Continuous Improvement	2
Contract Management	5
Financial Reporting/Budgeting (e.g. Inventory Management, Billing Administration)	6
Real Estate - Leases and Licensing	36
Safety	4
Stormwater Asset Management – Investigation of Recent Sewage Leaks	5
Total Recommendations	104