



AUDIT, FINANCE & ADMINISTRATION COMMITTEE

REPORT 11-001

January 19, 2011

9:30 a.m.

Council Chambers

City Hall

71 Main Street West

Hamilton, Ontario

Present: Councillors B. Clark (Chair), B. Johnson (Vice Chair)
B. Morelli, M. Pearson, R. Powers

Also Present: C. Murray, City Manager
R. Rossini, General Manager, Finance & Corporate Services
T. Tollis, Treasurer
J. Priel, General Manager, Community Services
A. Pekaruk, Internal Auditor
D. Hull, Director of Transit
G. Kuzyk, Senior Solicitor
S. Paparella, Legislative Assistant, Office of the City Clerk

THE AUDIT, FINANCE AND ADMINISTRATION COMMITTEE PRESENTS REPORT 11-001, AND RESPECTFULLY RECOMMENDS:

- 1. FOI Quarterly Report (July 1 to September 30, 2010) (CL10001(b)) (City Wide) (Item 5.1)**

That Report CL10001(b), respecting the Freedom of Information (FOI) Quarterly Report (July 1 to September 30, 2010), be received.

- 2. Quarterly Status Report on the use of Policy 10 - Emergency Purchasing and Policy 11 - Negotiations for the 3rd Quarter 2010 (FCS10031(b)) (City Wide) (Item 5.2)**

That Report FCS10031(b), respecting the Quarterly Status Report on the use of Policy 10 - Emergency Purchasing and Policy 11 - Negotiations for the 3rd Quarter 2010, be received.

3. Fair Wage Complaint Audit Results (FCS11015) (City Wide) (Item 5.3)

That no further action be taken, respecting the complaint against Superior Boiler Works and Welding Limited, regarding the City's Fair Wage Policy.

4. Treasurer's Apportionment of Land Taxes for Various Properties in Hamilton, Ancaster and Stoney Creek (FCS11001) (Wards 8, 11 and 12) (Item 5.4)

- (a) That the 2010 property taxes in the amount of \$1,551 for 28-30 Richview Dr., Hamilton, (Roll #2518 081 041 02585 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report 11-001;
- (b) That the 2010 property taxes in the amount of \$1,537 for 0 Blacksmith Crt., Ancaster, (Roll #2518 140 220 46020 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report 11-001;
- (c) That the 2009 property taxes in the amount of \$890 for 311 Butter Rd. E., Ancaster, (Roll #2518 140 420 45800 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report 11-001;
- (d) That the 2010 property taxes in the amount of \$19,556 for Wentworth Standard Condominium Plan 455 (WSCP 455) at 40 Dartmouth Gate, Stoney Creek, (Roll #2518 003 020 32020 0000 and 2518 003 020 35898 0000) be apportioned and split amongst the twenty-four newly created condominium units as set out in Appendix A to Report 11-001.

5. Costing of Building Projects (PED11003) (City Wide) (Item 5.5)

That Report PED11003, respecting the Costing of Building Projects, be received.

6. Follow Up of Audit Report 2009-02 - Public Health Services - Personal Health Information Protection Act (PHIPA) Compliance (AUD11002) (City Wide) (Item 5.6)

That Report AUD11002, respecting the follow up of Audit Report 2009-02, Public Health Services – Personal Health Information Protection Act (PHIPA) Compliance, be received.

7. Audit Report 2010-03 - Hamilton Police Service – Cash Accounts & Revenue Processes (AUD11003) (City Wide) (Item 5.7)

That Report AUD11003 respecting Audit Report 2010-03, Hamilton Police Service – Cash Accounts and Revenue Processes, be received.

8. Follow Up of Audit Report 2008-06 - Fleet Management - Fuel, Maintenance & Inventory Control (AUD11004) (City Wide) (Item 5.8)

That Report AUD11004 respecting the follow up of Audit Report 2008-06, Fleet Management – Fuel, Maintenance & Inventory Control, be received.

9. Follow Up of Audit Report 2009-01 - Financial Requirements of Development (AUD11007) (City Wide) (Item 5.9)

That Report AUD11007 respecting the follow up of Audit Report 2009-01, Financial Requirements of Development, be received.

10. Follow Up of Audit Report 2008-10 - Long Term Contract Review - Maple Reinders Constructors Ltd. (AUD11009) (City Wide) (Item 5.10)

That Report AUD11009 respecting the follow up of Audit Report 2008-10, Long Term Contract Review – Maple Reinders Constructors Ltd., be received.

11. Internal Audit Charter (AUD11005) (City Wide) (Item 8.1)

That Appendix “B” to Report 11-001 respecting the Internal Audit Charter, be approved.

12. Audit Report 2010-04 - Transit Ticket Agents (AUD11001) (City Wide) (Item 8.2)

- (a) That Report AUD11001 respecting Audit Report 2010-04, Transit Ticket Agents, be received.
- (b) That the management actions plans, as detailed in Appendix “C” of Report 11-001, be approved and the General Manager of Public Works direct the appropriate staff to have the plans implemented.

13. Audit Report 2010-06 - Tools (AUD11006) (City Wide) (Item 8.3)

- (a) That Report AUD11006 respecting Audit Report 2010-06, Tools, be received.
- (b) That the management action plans, as detailed in Appendix “D” of Report 11-001, be approved and the General Managers of Public Works and Community Services direct the appropriate staff under their responsibility to have the plans implemented.

14. 2011 Internal Audit Work Plan (AUD11008) (City Wide) (item 8.4)

That Appendix “E” attached to Report 11-001, respecting the 2011 Internal Audit Work Plan, be approved.

15. Records Retention By-law (FCS11014) (City Wide) (item 8.5)

That the Records Retention By-law, attached as Appendix “A” to Report FCS11014, be adopted by Council.

16. 2011 Advance Payments to External Boards and Agencies (FCS11013) (City Wide) (Item 8.6)

- (a) That, effective January 27, 2011, an advancement of funds be provided to the external Boards and Agencies, in the specified amount and on the specific dates, as shown on the attached Appendix F to Report 11-001; and,
- (b) That any outstanding arrears due to the City of Hamilton, by any external Boards or Agencies (as shown on the attached Appendix F to Report 11-001), be first applied against the approved grant funding, including advances, until the debt is satisfied, prior to that Agency or Board receiving the balance of any approved payment.

17. Tax Appeals under Section 357 and 358 of the Municipal Act, 2001 (FCS11003) (City Wide) (Item 8.7)

- (a) That Appendix “G” attached to Report 11-001, respecting the “Tax Write-offs processed under Section 357 of the Municipal Act, 2001”, in the amount of \$307,991 be approved.
- (b) That Appendix “H” attached to Report 11-001, respecting the “Tax Appeals due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the Municipal Act, 2001”, in the amount of \$50,481, be approved.

18. 2011 Interim Tax Levy and Temporary Borrowing By-Laws (FCS11012) (City Wide) (Item 8.8)

- (a) That Appendix "A" attached to Report FCS11012, a By-law to Authorize the Temporary Borrowing of Monies to meet Current Expenditures Pending Receipt of Current Revenues for 2011, be passed;
- (b) That Appendix "B" attached to Report FCS11012, a By-law to Authorize an Interim Tax Levy for 2011, be passed.

19. Re-Establishment of the Multi Residential Property Taxation Sub-Committee (Item 11.2)

That the Multi Residential Property Taxation Sub-committee be disbanded.

20. Merging of the Furniture Review and the Purchasing Sub-Committees (Item 11.3)

- (a) That the Furniture Review Sub-committee be merged with the Purchasing Review Sub-committee.
- (b) That the merged Committee maintain the name of the Purchasing Review Sub-Committee.
- (c) That the Purchasing Review Sub-Committee's Terms of Reference be amended by adding a sub-section (d), to read as follows:
 - "(d) To review the budget and process for the purchasing of furniture for City of Hamilton facilities."
- (d) That four (4) members of Council be appointed to the Purchasing Review Sub-Committee.
- (e) That staff be directed to confirm the Purchasing Sub-Committee representatives from the following industries:
 - (i) One (1) representative from the Ontario General Contractors Association;
 - (ii) One (1) representative from the Hamilton Halton Contractors Association; and,
 - (iii) One (1) representative from the Architectural Association's Voting Membership.

21. Audit, Finance & Administration Committee Member Appointments to the Interview Sub-committee (Item 11.4)

That Councillors Powers and Pearson be appointed to the Interview Sub-committee to the Audit, Finance & Administration Committee for the 2010-2014 term of Council.

22. Settlement of Court Action No. 04-12153 (LS10016) (City Wide) (Item 12.1)

- (a) That Report LS10016, respecting the Settlement of Court Action No. 04-12153, be referred to Council for consideration.
- (b) That Report LS10016, respecting settlement of Court Action No. 04-12153, not be released as a public document, as the information relates to pending litigation affecting the City.

FOR THE INFORMATION OF COMMITTEE:

(a) CHANGES TO THE AGENDA (Item 1)

There were no changes to the agenda.

The agenda for the January 19, 2011 meeting of the Audit, Finance & Administration Committee was approved, as presented.

(b) DECLARATIONS OF INTEREST (Item 2)

There were no declarations of interest.

(c) DELEGATION REQUESTS (Item 4)

- (i) **Delegation Request by Sergio De Feo, of De Feo's Auto Service, respecting the award of two tenders: Tender C12-05-01, Provision of Various Heavy Duty Truck and Equipment Services for Fleet Services; and, Tender C12-06-09, Provision of Various Car and Light Duty Truck Auto Services for Central Fleet and Transit Services (Item 4.1)**

That the delegation request, submitted by Sergio De Feo, of De Feo's Auto Service, respecting the award of two tenders: Tender C12-05-01, Provision of Various Heavy Duty Truck and Equipment Services for Fleet

Services; and, Tender C12-06-09, Provision of Various Car and Light Duty Truck Auto Services for Central Fleet and Transit Services, be approved.

(d) ADVISORY COMMITTEE MINUTES (Items 5.11 to 5.16)

The following Advisory Committee Minutes were received:

- (i) Committee Against Racism Minutes, August 24, 2010 (Item 5.11)
- (ii) Hamilton Mundialization Committee Minutes, September 22, 2010 (Item 5.12)
- (iii) Hamilton Status of Women Committee Minutes, April 22, 2010 (Item 5.13)
- (iv) Hamilton Status of Women Committee Minutes, June 24, 2010 (Item 5.14)
- (v) Gay, Lesbian, Bisexual and Transgender (GLBT) Advisory Committee Minutes, August 26, 2010 (Item 5.15)
- (vi) Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee (formerly GLBT) Minutes, September 14, 2010 (Item 5.16)

(e) Internal Audit Report Follow Up (Items 5.6 to 5.10)

Staff (Internal Auditor) was directed to provide the Audit, Finance & Administration Committee with updates, through Information Reports, respecting the completion of directives contained in Internal Audit reports, on a semi annual basis.

(f) Adoption of Outstanding Business List (Item 11.1)

The Audit, Finance & Administration Committee's Outstanding Business List, (shown as Items "A" through "I" on pages 5 to 7 of the January 19, 2011 Audit, Finance & Administration Committee Agenda), was adopted.

(g) Amendments to the Outstanding Business List (Item 11.5)

The Item identified as "Costing of Building Projects" was considered complete and removed from the Audit, Finance & Administration Committee's Outstanding Business List.

(h) PRIVATE AND CONFIDENTIAL (Item 12)

(i) Settlement of Court Action No. 04-12153 (LS10016) (City Wide) (Item 12.1)

The Audit, Finance and Administration Committee move into Closed Session, at 9:50 a.m., to discuss Report LS10016, respecting Settlement of Court Action No. 04-12153, pursuant to Section 8.1, Sub-sections (e) and (f) of the City's Procedural By-law 03-301, and Section 239, Sub-sections (e) and (f) of the Ontario Municipal Act, 2001, as amended, as the subject matters pertains to litigation or potential litigation, including matters before administrative tribunals, affecting the City; and, the receiving of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

As shown in the Closed Session Minutes, the Audit, Finance & Administration Committee reconvened in Open Session at 10:49 a.m., and provided its recommendation, shown as Item 22 above.

(h) AJOURNMENT (Item 13)

There being no further business, the Audit and Administration Committee adjourned at 10:52 a.m.

Respectfully submitted,

Councillor Brad Clark, Chair
Audit, Finance and Administration Committee

Stephanie Paparella
Legislative Assistant
January 19, 2011

APPORTIONMENT OF TAXES

That the original land taxes recorded against;

- (a) **Roll #2518 081 041 02585 0000** – (28-30 Richview Dr., Hamilton) in the amount of \$1,550.73 for the year 2010 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2010	28 Richview Dr.	2518 081 041 02586 0000	50,409	\$775.37
2010	30 Richview Dr.	2518 081 041 02585 0000	50,409	775.36
		Total	100,818	\$ 1,550.73

- (b) **Roll #2518 140 220 46020** – (0 Blacksmith Court, Ancaster) in the amount of \$1,537.37 for the year 2010 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	12 Blacksmith Crt	2518 140 220 45860 0000	56,667	\$ 788.40
2010	16 Blacksmith Crt	2518 140 220 45858 0000	53,833	748.97
		Total	110,500	\$1,537.37

- (c) **Roll #2518 140 420 45800 0000** – (311 Butter Road E., Ancaster) in the amount of \$889.78 for the year 2009 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	311 Butter Rd.	2518 140 420 45800 0000	241,082	\$ 739.04
2010	76 Maplevale Dr.	2518 140 420 07402 0000	49,168	150.74
		Total	290,250	\$ 889.78

- (d) **Roll #2518 003 020 32020 0000 and Roll #2518 003 020 35898 0000** – (Wentworth Standard Condominium Plan, Stoney Creek) in the amount of \$19,556.04 for the year 2010 be split amongst the twenty-four newly created condominiums listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	40 Dartmouth Gate, Unit 1	2518 003 020 32100 0000	60,054	\$ 814.72

Appendix A to Item 4 of AF&A Report 11-001

Page 2 of 2

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	40 Dartmouth Gate, Unit 2	2518 003 020 32101 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 3	2518 003 020 32102 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 4	2518 003 020 32103 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 5	2518 003 020 32104 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 6	2518 003 020 32105 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 7	2518 003 020 32106 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 8	2518 003 020 32107 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 9	2518 003 020 32108 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 10	2518 003 020 32109 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 11	2518 003 020 32110 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 12	2518 003 020 32111 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 13	2518 003 020 32112 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 14	2518 003 020 32113 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 15	2518 003 020 32114 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 16	2518 003 020 32115 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 17	2518 003 020 32116 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 18	2518 003 020 32117 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 19	2518 003 020 32118 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 20	2518 003 020 32119 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 21	2518 003 020 32120 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 22	2518 003 020 32121 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 23	2518 003 020 32122 0000	60,058	814.84
2010	40 Dartmouth Gate, Unit 24	2518 003 020 32123 0000	60,058	814.84
		Total	1,441,388	\$19,556.04

**CITY OF HAMILTON
AUDIT SERVICES**

INTERNAL AUDIT CHARTER

INTRODUCTION

Audit Services provides independent, objective assurance and consulting services designed to add value and improve the City of Hamilton's operations. Audit Services brings a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

SCOPE

The scope of internal audit encompasses the examination and evaluation of the adequacy and effectiveness of the City's governance, risk management process, system of internal control structure and the quality of performance in carrying out assigned responsibilities to achieve the organization's goals and objectives. The City's processes should function in a manner to help ensure:

- Risks are appropriately identified and managed.
- Significant financial, managerial and operating information is accurate, reliable and timely.
- Actions are in compliance with policies, standards, procedures and applicable laws and regulations.
- Resources are acquired economically, used efficiently and are adequately protected.
- Programs, plans and objectives are achieved.
- Significant legislative and regulatory issues impacting the City are recognized and addressed properly.
- Quality and continuous improvement are fostered in the organization's control processes.

CONSULTING

In addition to audit engagements, staff of Audit Services may provide advisory or other consulting services, as appropriate, or at the request of Council or senior management. These types of services may include:

- Conducting special projects, reviews or investigations;
- Performing research;
- Providing training on audit related topics such as risk assessment and internal controls;
or
- Providing counsel or advice (e.g. on the adequacy of draft procedures).

AUTHORITY

Internal Auditors are granted full, free and unrestricted access to any and all records, property and personnel relevant to any function under review. This access is provided under *The Protection of Privacy Act – Municipal Freedom of Information* (in particular, Sections 31(c) and 32(d)). All employees shall assist Audit Services in fulfilling their objectives.

Audit Services has the authority to conduct audits and reviews of all City departments, agencies, boards and commissions, as well as other entities the City is related to or has an interest in.

INDEPENDENCE

Independence is an essential component to building public trust and preserving objectivity and integrity associated with the audit function.

To provide for the independence of the Audit Services division, its personnel report to the Director of Audit Services, who reports administratively to the City Manager and functionally to the Audit, Finance and Administration Committee of Council. Audit and review reports are sent directly to the Audit, Finance and Administration Committee for discussion and approval and then to Council. These reporting relationships help ensure independence, promote comprehensive audit objectivity and coverage and assure adequate consideration of audit recommendations.

All internal audit activities shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing or report content to permit maintenance of an independent and objective attitude necessary in rendering reports.

Internal Auditors shall have no direct operational responsibility or authority over any of the activities they review. Accordingly, they shall not develop nor install systems or procedures, prepare records or engage in any other activity which would normally be audited.

RESPONSIBILITIES

The Director of Audit Services and the staff of the Audit Services division have the responsibility to:

- Review operations within the City at appropriate intervals to determine whether planning, organizing, directing and controlling are in accordance with management instructions, policies and procedures and in a manner that is consistent with both City objectives and high standards of administrative practice.
- Determine the adequacy and effectiveness of the systems of internal accounting, financial and operating controls.
- Review the reliability, utility and integrity of financial information and the means used to identify, measure, classify and report such information.
- Review the established systems to ensure compliance with those policies, plans, procedures, laws and regulations which would have a significant impact on operations and reports and determine whether the organization is in compliance.
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Report to those members of management who should be informed or who should take corrective action, the results of audit examinations, the audit opinions formed, and the recommendations made.
- Evaluate any plans or actions taken to correct reported conditions and provide timely follow-up to ensure satisfactory disposition of audit findings in the manner and timeframe committed to by management in the original audit report. If the corrective action is considered unsatisfactory, hold further discussions to achieve acceptable disposition.

- Develop a flexible annual audit plan, including any risks or control concerns identified by management or other audits as well as appropriate special tasks or projects requested by management.
- Undertake investigations or refer issues to other appropriate parties as a result of disclosures under the Whistleblower By-law.
- Maintain a professional audit staff with sufficient knowledge, skills and experience.

AUDIT PLANNING

Each year, the Director of Audit Services shall prepare a work plan, setting out the proposed schedule of audits and other undertakings proposed for the coming year. In order to generate this plan, the following sources are considered:

- Prioritization of the audit universe using a risk-based methodology;
- Requests from Councillors, senior management and staff;
- Any audits planned for the past year but delayed or not completed; and
- Any conditions or concerns discovered or communicated throughout the past year.

The annual work plan is presented to the Audit, Finance and Administration Committee for approval.

REPORTING

A written report is prepared and issued by the Director of Audit Services following the conclusion of each audit. The report will include management's responses and the corrective action plans for specific findings and recommendations. Management's response will include a statement of general agreement or disagreement with the stated findings and recommendations as well as a timeframe for anticipated completion of action to be taken and an explanation for any recommendation not addressed.

Audit Services is responsible for appropriate follow up on audit findings and recommendations. All significant findings will remain open until the Director of Audit Services has determined management has appropriately taken action to resolve the finding.

All audit reports / follow up reports are presented to the Audit, Finance and Administration Committee.

PROFESSIONAL STANDARDS

Audit Services will be guided by the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA).

**CITY OF HAMILTON
INTERNAL AUDIT REPORT 2010-04
TRANSIT TICKET AGENTS**

#	OBSERVATIONS OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
1.	<p><u>Cash Balancing and Reconciliation</u></p> <p>Most of the business handled by Ticket Agents at the HSR Ticket Office involves cash. The flow of fare media (tickets, passes and taxi script) from inventory to sales right up to the receipt of cash is tracked using a system called MAVIS. MAVIS captures a variety of time related information such as the actual transaction date (the 'time stamp' date) and the date the transaction is posted in MAVIS for balancing and reconciliation (the 'posted' date).</p> <p>The Daily Transaction Report generated by MAVIS and used by Ticket Agents for balancing refers only to the posted date and does not show the time stamp date (the date the cash was actually received). As such, the integrity of Ticket Agents' cash balancing records is compromised as transactions that are time stamped as having occurred on one day are posted into MAVIS a few days before or after the balancing date. Several instances were noted, where a day's cash balancing records included funds received several days before or after the balancing date, raising the risk that prior and subsequent cash receipts may be used to cover rolling cash discrepancies.</p> <p>The above discrepancies are exacerbated by the fact that although cash handling procedures require each day's counter sales to be balanced daily, Ticket Agents generally do not balance daily counter sales for two or three days. During unplanned absences (such as when a Ticket Agent has taken time off due to illness), cash is kept for even longer periods in the Ticket Agents' safe without being balanced or deposited.</p> <p>The risk of fraud and the lapping of cash is increased if counter funds are not balanced to MAVIS daily sales reports each day.</p>	<p>That the MAVIS Daily Transaction reports that are used for balancing be modified to reflect the date the transaction actually occurred as well as the date that it was posted.</p> <p>That Ticket Agents' counter sales be reconciled to MAVIS cash balancing records on a daily basis.</p>	<p>Agreed. MAVIS will continue to be used until the Spring of 2011, at which time most transactions will be processed using the system provided by Presto. The programming change required to MAVIS will be investigated to determine its complexity. Should this be a simple change, programming will be updated by December, 2010. If it is not cost effective to implement the changes to the Daily Transaction Report generated by MAVIS as recommended, it is expected that the daily balancing to be implemented as indicated below would help mitigate the possible risk.</p> <p>Agreed. This will require a rescheduling of staff hours and process efficiencies. Discussions will take place with staff and processes will be reviewed during the next few months with all changes being implemented by February, 2011.</p>

#	OBSERVATIONS OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
2.	<p><u>Weekly Banking</u></p> <p>The Transit Division's Ticket Office Cash Handling Procedures require that funds collected from the sale of Fare Media be deposited into the City's bank by armoured car service once every week. It was noted that on several occasions Ticket Agents did not provide the week's funds to the armoured car service which delayed the deposit by at least an additional week. During this period, the funds were kept in the Ticket Agents' safe at the Ticket Office.</p> <p>Although, the Ticket Office is reasonably secure, the retention of large sums of cash for extended periods exposes the cash to the risk of theft and a possible manipulation of records to conceal misappropriation and discrepancies. This risk is increased considering that cash is not always balanced and checked daily as reported in item 1. above.</p>	<p>That the cash handling procedures requiring the weekly deposit of the Ticket Office funds be strictly enforced.</p>	<p>Agreed. This was completed on July 12, 2010. The armoured car service is now picking up deposits on a daily basis from the ticket office.</p>
3.	<p><u>Support for Adjustments</u></p> <p>Upon balancing cash balances and fare media stock, Ticket Agents are permitted to create adjustments within MAVIS if cash and fare media on hand does not agree with balances recorded in MAVIS. Comments explaining the reason for the adjustments must be provided for all adjustments processed.</p> <p>On several sampled transactions, it was noted that adjustments were either not explained or the comment provided by the Ticket Agent did not adequately explain the reason for the adjustment. There was no evidence that the adjustments were reviewed and approved by the Ticket Agents' Supervisor.</p> <p>As Ticket Agents are responsible for receiving, balancing and depositing cash as well as processing adjustments, the risk of manipulation of records and concealment of cash discrepancies is increased if adjustments are not adequately explained and independently reviewed and approved by the Ticket Agents' Supervisor.</p>	<p>That adequate comments explaining the reason for adjustments be provided at all times.</p> <p>That management set a dollar threshold above which adjustments must be reported to and bear evidence of approval by the Supervisor.</p>	<p>Agreed. To be implemented October 1, 2010.</p> <p>Agreed. The Supervisor is currently notified daily of all adjustments made in MAVIS. The system generates an automatic email which details adjustments in media and cash, provides any comments and indicates who did the adjustments. A threshold has been set at \$100. The original daily documents will be reviewed and signed by the Supervisor once the threshold is surpassed. In addition, the daily email will be reviewed, signed and kept on file by the Supervisor. The Manager will be notified of any adjustments exceeding \$250. To be implemented October 1, 2010.</p>

#	OBSERVATIONS OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
4.	<p><u>Cash Floats</u></p> <p>On occasion, third party vendors of Transit Fare media return large numbers of unsold bus passes and tickets for cash refunds, requiring Ticket Agents to maintain large cash floats.</p> <p>There is no consistency in the dollar value of the float assigned to the Ticket Agents as the amount varies even though the nature and value of transactions processed by the four agents is generally the same. There is, therefore, no reason why cash floats carried by the Ticket Agents should be different.</p>	<p>That management review cash float balances to determine the appropriate amount of float needed for the level of activity.</p> <p>That, once the appropriate level of cash float has been determined, the cash float carried by the four agents be standardized.</p>	<p>Agreed. It should be noted that one Ticket Agent is considered part-time. The cash float held by this employee is lower than the full-time Ticket Agents. Cash floats are currently under review. Some have been reduced to \$1,000 so that they may be monitored to determine if this level will cause any issues. It is expected that the final level for operating floats will be \$500. Once PRESTO is up and running, the floats will be evaluated again.</p> <p>Agreed. To be implemented December 15, 2010.</p>

CITY OF HAMILTON
INTERNAL AUDIT REPORT 2010-04
TRANSIT TICKET AGENTS

ADDENDUM

The following items were noted during the course of the audit. Although they do not present internal control deficiencies, they are indicated in this Addendum so management is aware of the issues, risks and inefficiencies and can address them appropriately.

Errors

1. In order to encourage third party vendors to sell HSR fare media to the public, the City's Transit division grants them a commission of 1% on the value of their sales. In the course of this review, it was noted that a volunteer organization that purchases tickets for use by its volunteers was also granted the 1% commission. As the organization is not a third party agent that resells the tickets to the public on behalf of the City, it should not have been extended the commission. It could not be determined how long this organization had been receiving the commission.

It is recommended:

That management ensure that commissions are extended only to third party vendors selling fare media on behalf of the City's Transit Division.

Management Response:

Agreed. It is agreed that these types of vendors (volunteer organizations) should not be entitled to commissions. This vendor will be corrected immediately in MAVIS to prevent further commissions from being paid and all other vendors will be reviewed to ensure commissions are warranted.

Overage and Shortages

2. In most instances sampled, cash overages or shortages were reported by Ticket Agents. In one particular case, staff had an unexplained overage exceeding \$1,500. Although staff appear to have made efforts to determine the cause of the overage, the results of staff's investigation were not documented nor was there evidence of review and approval by a supervisor for an adjustment. When large variances are not investigated and documented, reported and approved by a supervisor, there is a risk that the use of adjustments as noted in item 3 of the main report will be over-extended.

It is recommended:

That management establish a threshold above which overages and shortages are investigated and reasons documented for approval by the Supervisor.

Management Response:

Agreed. The Supervisor is currently notified daily of all adjustments made in MAVIS. The system generates an automatic email which details adjustments in media and cash, provides any comments and who did the adjustments. A threshold has been set at \$100. The original daily documents will be reviewed and signed by the Supervisor once the threshold is surpassed. In addition, the daily email will be reviewed, signed and kept on file by the Supervisor. The Manager will be notified of any adjustments exceeding \$250. To be implemented October 1, 2010.

CITY OF HAMILTON
AUDIT REPORT 2010-06
TOOLS

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
1.	<p><u>Accounting for Expenditures for Small Tools</u> Within PeopleSoft, there is a small tools account meant to record expenditures for hand powered (e.g. screwdrivers, hammers, shovels, brooms) and electronically powered (e.g. saws, grinders) tools. However, in reviewing purchases of such tools over several operational areas, numerous instances of incorrect accounting for the expenditures in the general ledger were noted.</p> <p>a) <u>Transit</u> A query of the PeopleSoft small tools account indicated items described as shop equipment charged to this account.</p> <p>b) <u>Water Wastewater (WWW) Plant Operations</u> The purchase of computerized equipment was charged to the small tools account.</p> <p>c) <u>Forestry & Horticulture</u> The purchase of supplies was charged to the small tools account.</p> <p>d) <u>Roads Operation</u> Several consumable items such as paint, nails, foam spray and dust masks were erroneously booked to the tools account.</p> <p>e) <u>Recreation</u> Small tool expenditures were charged to the Operating Supplies Account.</p> <p>The above errors distort the expenditure on small tools. It is very difficult to accurately determine the total amount spent by the City on tools.</p>	<p>That greater care be taken to ensure that expenditures on tools, supplies, etc. are posted to their proper accounts.</p>	<p><i>(Note - Operations & Waste Management (OWM) Division (includes Cemeteries, Forestry, Horticulture, Parks and Roads sections)</i></p> <p>Agreed. Transit's small tools accounts in all deptids will be removed and replaced with the operating equipment account (#53445). Small tools are personally owned by skilled tradespersons and compensation is paid yearly to each staff member due to the contractual agreement. Any tools or equipment purchased internally by the different sections do not fit under the umbrella of "small tools". Elimination of the small tool accounts should eliminate the confusion going forward.</p> <p>Agreed. Water Wastewater staff will receive refresher training regarding the importance of assigning the proper account numbers to invoices and expenses. To be completed by the 2nd quarter 2011.</p> <p>Agreed. The OWM (c & d) Managers will review the audit findings respecting accounting for expenditures with their Superintendents to confirm accounts to be used and expenditures for error free recording of small tool purchases. Implementation date of 4th quarter 2010.</p> <p>With the assistance of Finance & Administration staff, management will re-confirm checking and verification processes and update them as required to ensure proper accounts are used. Implementation date of 4th quarter 2011.</p> <p>Agreed. Recreation Division has reinstated the Small Tools account for the 2011 operating budget. Any tool purchase must be approved by the manager of the section. This will be effective for the coming 2011 budget year.</p>

TOOLS
OCTOBER 2010

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
2.	<p>Written Procedures</p> <p>Tools utilized by City staff have to be purchased from a supplier, delivered to the division or section that requires them, stocked in accessible locations and issued to the staff, as needed. The tools should also be safeguarded against premature wear, breakage and loss.</p> <p>During the course of Internal Audit's review, it was noted that none of the nine divisions/sections sampled had formalized written procedures that would provide guidance for the receipting, stocking, issuance or safeguarding of tools used by their staff. Without written procedures, the employees currently carrying out related processes rely on personal understanding and experience which may result in incorrect, incomplete or inconsistent application. Also, it may be problematic and inefficient for a successor to commence his/her duties within a short period of time.</p>	<p>That written procedures be developed covering the purchase, receipting, stocking, issuance and safeguarding of tools.</p>	<p><i>Transit</i> – Agreed. A procedure will be drafted for the purchase, receipting, stocking, issuance and safeguarding of small tools. Target completion date – March 2011.</p> <p><i>Central Fleet</i> – Agreed. A written procedure will be in place by the end of January 2011.</p> <p><i>Facilities</i> – Agreed. A written procedure will be in place by the end of January 2011.</p> <p><i>Traffic</i> – Agreed. A written procedure will be in place by the end of January 2011.</p> <p><i>WWW</i> – Agreed. The development of procedures to ensure tools are managed and assigned properly is being undertaken. To be completed by the 2nd quarter 2011.</p> <p><i>Recreation</i> – Agreed. In the 1st quarter of 2011, the Recreation Division will develop written procedures regarding the purchase, issuance, tracking and maintenance of all existing tools in our inventory and new tools purchased. The written procedures will be reviewed on an annual basis and necessary amendments will be made at that time.</p> <p><i>OWM (Roads, Forestry & Horticulture & Parks & Cemeteries)</i> – Agreed. Divisional small tools procedure(s) will be developed. Procedures will be developed by the 2nd quarter of 2011 and implementation of the procedures will be completed by the 4th quarter of 2011.</p>

TOOLS
OCTOBER 2010

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
3.	<p><u>Segregation of Duties - Purchase, Receipting & Stocking of Tools</u></p> <p>a) <u>Central Fleet</u> The tools ordered by the Superintendent are received by the Parts Room Clerks who, in turn, give the newly purchased tools to the Superintendent. He updates the tools inventory ledger prior to forwarding the tools to the Shop Helper for stock keeping. As there is adequate staff on site, the Superintendent does not need to take possession of the new tools themselves before they are placed in stock or he logs the number and type of tools received in the ledger.</p> <p>b) <u>Roads Operations, Parks & Cemeteries</u> The same individual (either a Supervisor or Lead Hand) that purchases new tools also takes delivery of the tools and stocks them for use by staff.</p> <p><u>Forestry & Horticulture</u> The same person that physically takes delivery of new tools is also responsible for stocking the tools.</p> <p>c) <u>Traffic Operations</u> The same person that physically takes delivery of new tools is also responsible for stocking the tools.</p> <p>Each of the above situations presents a poor segregation of duties with individuals involved in two or more of the conflicting duties of purchasing, receipting and stocking of tools.</p>	<p>That the system be modified so that the individual that logs the number and types of new tools into the inventory ledger is not involved in their physical receipt.</p> <p>That tool purchase practices be modified to allow for independent verification that the number and type of tools purchased are received and stocked.</p> <p>That the process be modified to ensure there is independent verification of all tools delivered before they are stocked.</p> <p>That the process be modified to ensure there is independent verification of all tools delivered before they are stocked.</p>	<p>Agreed. Central Fleet - Physical receipt of new tools are now handled by a separate employee from the individual who updates the ledger.</p> <p>Agreed. OWM – The recommendations will be addressed as part of the divisional procedures identified in #2 above. The purchases will be captured in an inventory ledger system with the date and type of tool entered into stock. Procedures will ensure that the same person is not in charge of placing the order, receiving and stocking of tools.</p> <p>Agreed. Traffic Operations - The new Traffic Operations tool policy will ensure the segregation of duties: specific person to purchase; specific person to record/maintain the database and then issue to supervisory staff. Supervisory staff will advise the recording staff person regarding tool destination engraving or tagging.</p>

TOOLS
OCTOBER 2010

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
4.	<p><u>Tool Ledgers</u> A tools ledger should properly itemize and account for all of the tools in inventory. It should include the brand, serial number or other identifiers, if applicable, and monitor the tool's location or to whom it has been assigned. Ideally, by including the age and cost of each tool, the ledgers could be used to ascertain the value of the tools inventory in a particular section, division, department or the City as a whole.</p> <p>a) <u>Transit</u> The tool ledger provided to Internal Audit has not been updated since the spring of 2009. It provides only brief descriptions of the tools and their quantities.</p> <p>b) <u>Central Fleet</u> The ledgers provided to Internal Audit were only updated once (in 2010) since they were originally developed in 2006.</p> <p>c) <u>Water Wastewater (WWW) Plant Operations</u> The ledgers do not include the acquisition costs or when tools were acquired. The ledgers are not updated as the inventory changes.</p> <p>d) <u>Roads Operations, Parks & Cemeteries</u> The ledgers often do not include serial numbers where one would expect them, the tools' costs or their date of acquisition. The ledgers are not updated regularly.</p> <p>e) <u>Forestry & Horticulture</u> The ledger does not provide serial numbers, where applicable, or the age of the tools.</p> <p>f) <u>Traffic Operations</u> The ledgers do not include some tools (e.g. wrenches and sledge hammers). They do not include the acquisition cost of the tools and the records are not updated when tools are moved from one vehicle to another.</p>	<p>That all divisions or sections utilizing tools either modify existing tool ledgers or develop new ones that provide descriptions of the tools including brands and serial numbers (or other identifiers), locations, acquisition dates and costs.</p> <p>That these ledgers be updated periodically (monthly or quarterly) depending on the turnover of tools in inventory.</p> <p>That yearly inventory counts be taken to verify that the information in the ledgers is correct.</p>	<p>Agreed. Transit - A procedure will be drafted for the creation and composition of a small tool ledger. The stockroom shall maintain a small tool ledger that contains a brief description of each tool, its unit number, location, acquisition date, cost, supplier and disposal date and method. The ledger shall be maintained and updated in a perpetual format, checked through a quarterly cycle count and verified during the annual inventory. Target completion date – March 2011.</p> <p>Agreed. Central Fleet - The ledger will be updated annually which is appropriate to the turnover of tools in inventory. This will be incorporated into our written procedures.</p> <p>Agreed. WWW - Procedures will be amended to ensure that the costs and date of acquisition are recorded properly in the ledger. To be completed by the 2nd quarter 2011.</p> <p>Agreed. OWM (d & e) – Some tracking systems are in place but not in all areas. The recommendations will be addressed as part of the divisional procedures identified in #2 above.</p> <p>As part of the small tools procedure(s), the inventory ledger system will be updated with all information recorded on tools being purchased and received. The inventory will be updated on a regular basis. In addition, a system by which tools will be identified (e.g. serial numbers) and entered into the tools inventory system will be developed. The frequency of the inventory counts will be determined once the inventory has been updated and as part of the development of the procedure(s).</p> <p>Agreed. Traffic Operations - A management team developed spreadsheet will capture all descriptive information of tools exceeding \$20 cost. This will be incorporated into our written procedure. An annual inventory audit will ensure the information is kept updated.</p>

TOOLS
OCTOBER 2010

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
4.	<p><u>Tool Ledgers (Continued)</u></p> <p>g) <u>Recreation</u> This division does not have a tools ledger.</p> <p>h) <u>Corporate Facilities</u> The ledgers do not include the tools' ages or costs.</p>		<p>Agreed. Within the Recreation Division's procedures noted above in #2, all tools will be documented including make, model, serial #'s and place identifying labels which will be tracked through the Archibus tool inventory module. Tools will be assigned to a building code and/or employee job classification which may be allocated to a service vehicle. This process is expected to be completed by the 2nd quarter 2011.</p> <p>Agreed. Corporate Facilities - Management will be incorporating and tracking all pertinent information through Archibus. Annually, an inventory controls exercise will take place. This will be incorporated into our written procedure.</p>
5.	<p><u>Identifying Ownership of City of Hamilton Tools</u></p> <p>The marking of tools as belonging to the City of Hamilton and a particular division or section is not consistently applied, if at all. It would be much easier to trace specific tools if they were moved or borrowed from the location or from the individual to whom they were originally assigned.</p> <p>The results of Internal Audit's observations at various locations were:</p> <p>a) <u>Transit</u> Tools are not consistently identified.</p> <p>b) <u>Water Wastewater (WWW) Plant Operations</u> Only some of the tools are marked.</p> <p>c) <u>Roads Operations, Parks & Cemeteries</u> Only the more valuable tools are identified.</p> <p>d) <u>Forestry & Horticulture</u> No tools are identified in such a manner.</p> <p>e) <u>Traffic Operations</u> Tools are not consistently marked.</p>	<p>That all tools owned by the City of Hamilton be marked in a manner that permits their tracing to identified locations/vehicles.</p>	<p>Agreed. Transit - A procedure will be drafted for identifying ownership of small tools. Following receipt, small tools will be identified (scribed, stamped, painted or otherwise) as appropriate with the HSR logo and home section by the individual who ordered them. Target completion date – March 2011.</p> <p>Agreed. WWW - Procedures will be amended to ensure they describe how to properly identify and mark tools. To be completed by the 2nd quarter of 2011.</p> <p>Agreed. OWM (c & d) – The division will develop a system to ensure that small tools are branded (such as colour coding or engraving) to identify as City of Hamilton property. This will be reflected in the procedures to be developed as identified in #2 above.</p> <p>Agreed. Traffic Operations - The policy will ensure identification tagging with specific id numbers generated by a program for tracking purposes.</p>

TOOLS
OCTOBER 2010

#	OBSERVATION OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN
5.	<p><u>Identifying Ownership of City of Hamilton Tools</u></p> <p>f) <u>Recreation</u> Tools are not consistently marked.</p> <p>g) <u>Corporate Facilities</u> Tools are not identified in such a manner.</p>		<p>Agreed. The Recreation Division will ensure all tools owned by the City are marked during the process of documenting all tools including make, model, serial #'s and placing identifying City of Hamilton labels with a work location or service vehicle. This is expected to be completed in the 2nd quarter of 2011.</p> <p>Agreed. Corporate Facilities - Tagging will take place immediately on new tool purchases.</p>
6.	<p><u>Personal Use of City Property</u></p> <p>The City of Hamilton's Corporate Human Resources Policy No: HR-01-09 states that "No employee shall use the City's property, funds, equipment, tools, supplies or services for any personal use whatsoever."</p> <p>During the course of this review, it was noted that, in one of the sections (Water & Wastewater Plant Operations), staff routinely borrowed City-owned tools and took them home. Even though a manual sign-out sheet was used to track such occurrences, this practice does not comply with the policy.</p>	That the practice of permitting the use of City property for personal use be discontinued.	WWW - Agreed. Procedures will be amended and staff trained to ensure that they no longer take tools home for personal use. To be completed by the 2 nd quarter 2011.
7.	<p><u>Small Tools Issuance</u></p> <p>In many sections, some of the tools that are deemed more valuable are stocked in a specific location and accessed by staff when a tool is needed or returned.</p> <p>a) <u>Water Wastewater (WWW) Plant Operations</u> This section has implemented a sign-out sheet to track the issuance and return of the more expensive tools. However, the information on the sheet is often incomplete or inaccurate.</p> <p>b) <u>Roads Operations, Parks & Cemeteries</u> There is no tracking of the tools issued regardless of whether they are low value items or more expensive tools.</p> <p>c) <u>Traffic Operations</u> In this section, once tools have been acquired they are issued to specific vehicles and tracked via the tools ledger. However, due to various factors including the re-assignment of staff, tools are sometimes moved from one vehicle to another without adequate tracking.</p>	<p>That greater vigilance be exercised in ensuring the accuracy and completeness of the sign-out sheet.</p> <p>That management develop a control to track the issuance and return of the tools whose value exceeds a predetermined limit.</p> <p>That the method of tracking tools be modified so as to capture tools that are being moved from one vehicle to another.</p>	<p>Agreed. WWW - Procedures will be amended and staff trained to ensure that the required information is provided when signing tools out. To be completed by the 2nd quarter 2011.</p> <p>Agreed. OWM – The division will review its practices and develop and implement a consistent tracking system for higher value tools, including the sections identified in the audit. Appropriate tool value will be determined as part of this process. This will be reflected in the procedures to be developed as identified in #2 above.</p> <p>Agreed. Traffic Operations will provide a written tool policy regarding the safeguarding of issued tools to limit the necessity of truck-to-truck borrowing of tools. A transfer sheet will be developed to use when it is necessary to have an extended tool transfer. This will be implemented by the end of January 2011.</p>

CITY OF HAMILTON PROPOSED 2011 INTERNAL AUDIT WORK PLAN PROJECTS

1. AUDITS IN PROGRESS OR CARRY FORWARD

Audit Project	Project Description
Development Charges	<p>This audit includes a review of controls related to the implementation, recordkeeping, monitoring and effectiveness of development agreements. Financial aspects such as fees and cost recovery, legislative compliance and enforcement of development agreement conditions as well as reserve activities are also considered.</p> <p>The fieldwork is almost complete. Completion of the file and the resulting report is expected in the first quarter of 2011.</p>
POA (Provincial Offences Act) Office	<p>Functions conducted out of the POA Office were reviewed with an emphasis on controls relating to cash handling and revenue sources. The fieldwork has been completed with the report expected by February, 2011.</p>
Domiciliary Hostels	<p>The audit will assess the administration of the City's domiciliary hostel system in providing shelter and care services with a view of identifying opportunities for operational efficiencies, improved controls and potential cost savings. The fieldwork has begun on this audit and completion is expected in April, 2011.</p>

2. ANNUAL RESPONSIBILITIES

Audit Projects	Project Description
Police Cash Accounts, Revenue Processes and Procurement Card Usage	<p>A requested independent verification of selected cash accounts and procurement card usage as well as a review of controls in various revenue collection processes are conducted.</p>
Follow Up of Outstanding Recommendations from Previous Audit Reports	<p>This work relates to the review of the implementation status of audit recommendations from approximately 10 audit reports issued in the prior 12-18 months.</p>
Fair Wage Policy Reviews	<p>From time to time, Purchasing receives complaints from contractors' employees or the public regarding non-compliance by the contractors or sub-contractors of the terms of the City's Fair Wage Policy for construction contracts in excess of \$100,000. A block of time has been set aside to accommodate an audit of the contractor's books as these complaints are made.</p>

3. NEW PROJECTS

Audit Projects	Project Description
Cash Handling – Culture Facilities	The cash collection, handling and balancing processes in the City's Culture facilities will be audited to ensure controls are adequate and revenue properly accounted for.
Parking Infractions and Enforcement	As an additional piece to the POA Office audit on last year's audit work plan, POA, Part II tickets (parking infractions) process will be reviewed to ensure adequate controls exist in the issuance of tickets, collection of fines and the accounting for revenue in a timely manner.
Human Resources – Complaint and Grievance Processes	This audit will focus on the complaint and grievances processes available to staff. Procedures for the identification, documentation, investigation and final resolution of problems will be reviewed as well as the administration and management of the processes and actions of Human Resources to reduce the number of grievances filed. Related litigation costs will be analyzed.
Public Health – Infectious Diseases Program	The audit will assess compliance with legislative requirements in terms of the reporting and management of infectious diseases. The effectiveness and efficiency of the current service delivery model including the administrative procedures will be included.
Overpayments to Active OW Clients	In the past, Internal Audit completed a review of overpayments to non-active clients. In 2011, an audit of overpayments to clients currently in receipt of social assistance will be carried out for the purpose of examining the extent of such overpayments and their causes with an aim at identifying opportunities to reduce or prevent them from occurring. Actions taken by staff to recover the overpayments will also be reviewed.
Sole Source Contracts	The City's Purchasing Policy indicates specific provisions for the issuance of sole source contracts. The purpose of this audit is to review compliance with those provisions and related checks and balances.
Procurement Card Review	In 2010, Internal Audit conducted a review of the City's procurement card (p-card) procedures and transactions, resulting in several recommendations to improve controls and manage the process more effectively. As a result, Council directed Internal Audit to carry out a detailed review of p-card transactions of the first two quarters of 2011 to ensure that the recommendations had been adequately implemented and the issues properly addressed.
Hamilton Police Service – Property and Evidence	In preparation for the migration to a new control application, the entire process from submission, to storage, to destruction of physical property and evidence will be reviewed. In particular, controls over high risk items such as cash, drugs, liquor and guns will be assessed in order to identify opportunities to improve controls, increase accountability and mitigate the risks.

3. NEW PROJECTS (Continued)

Audit Projects	Project Description
Stimulus Funding – Construction Contracts Review	The City is receiving significant stimulus funding from provincial and federal governments for several infrastructure projects. This review will focus on the adequacy of controls in tendering, awarding and managing construction contracts as they relate to the stimulus funding initiatives. Contract payments and supporting documents for selected contracts will be reviewed for accuracy and compliance with the terms and conditions of the funding agreements.
I/T – Review of Asset Management	Considerable dollars are spent in the provision of technology resources for the City. In order to manage these resources economically and effectively, strong administrative and management processes are required. Such processes will be reviewed and assessed as to their ability to ensure sustainability of assets, provide adequate service to users and guide sound decision making.
PRESTO – Financial Controls	In 2011, the new fare card system (branded PRESTO) will be operational in Hamilton. It will replace all monthly passes and tickets and provide transit customers with the ability to travel on different transit services within the GTA and Hamilton area. As much of the financial aspects of fare administration and revenue allocation is with a third party, processes will be reviewed as to their effectiveness in ensuring the City receives its share of transit revenues.

4. OTHER INITIATIVES

Audit Projects	Project Description
Follow Up	<p>Follow up on outstanding audit recommendations from previous audit reports is important to ensure management has taken appropriate action to implement recommendations included in those reports (as per Committee and Council direction). The current process allows for one follow up review to be completed 12-18 months after the initial audit report. However, for those recommendations noted as not completed, initiated or in progress, no further follow up is conducted.</p> <p>In order to ensure that the Audit, Finance and Administration Committee has adequate information to fulfil its responsibilities for the oversight of governance and control, a follow up system of yearly updating on the status of uncompleted recommendations will be developed and brought to the Audit, Finance and Administration Committee for approval.</p>
Whistleblower By-law and Investigations	In order to fulfil the intent of the Whistleblower By-law, the investigations of fraud or other wrongdoing will receive high priority in the Audit Services division. The number and complexity of reported allegations and complaints is difficult to predict as is the extent of investigative work that will be required. Committee and Council will be updated accordingly.

List of Boards and Agencies Requiring Advance Payments *					
Department	Advance Payment Schedule ***		# of Payments per Year	2010 Approved Annual Budget Gross	2011 Advance Payment Amount
Hamilton Conservation Authority	27-Feb-11	23-Apr-11	4	3,499,333	1,749,667
Confederation Park	27-Feb-11	23-Apr-11	4	368,973	184,487
Westfield	27-Feb-11	23-Apr-11	4	546,554	273,277
Niagara Peninsula Conservation Authority	16-Mar-11		4	442,194	110,549
Grand River Conservation Authority	27-Apr-11		3	228,235	76,078
Halton Region Conservation Authority	27-Apr-11		3	161,126	53,709
Royal Botanical Gardens **	1st of each Month		12	599,206	199,735
Hamilton Beach Rescue Unit****	2-Feb-11		3	126,805	10,000
Art Gallery of Hamilton	1st of each Month		12	1,000,000	333,333
HWCA - Festival of Friends	1st of each Month		12	85,271	28,424
Hamilton Philharmonic Orchestra	1st of each Month		12	113,695	37,898
Opera Hamilton	1st of each Month		12	126,928	42,309
* Gross amounts approved during the 2010 budget process. ** Based on approved funding formula with the Region of Halton. *** Assumed Council approval of budget by April 30, 2011. **** Historically, Hamilton Beach Rescue Unit requests advance payment of \$10,000 in February.					

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR
357-10-191	0 QEW	003010126000000	Gross or Manifest Error part of QEW should be exempt	2010
357-10-182	1089 North Service Rd	003020130000000	Tax Class Conversion now all residential	2010
357-10-240	903 Barton St	003110373000000	Gross or Manifest Error handled at MPAC	2010
357-09-361	475 Seaman St	003130340000000	Tax Class Conversion denied cannot change classification of vacant property	2009
357-09-362	475 Seaman St	003130340000000	demoliton of buildings	2009
357-10-184	349 Arvin Ave	003140064000000	Tax Class Conversion now all commercial - severance to be completed	2010
357-09-004	423- MILLEN RD	003140116000000	Tax Class Conversion now commercial /industrial split	2009
357-10-128	385 Burlington St E	031789000200000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-157	95 KING ST W	003490020000000	Exempt City property	2010
357-10-171	150 First Rd W	003650330000000	Demolition of original structure new home built	2010
357-10-185	214 Up Mount Albion Rd	003650938000000	Exempt City property	2010
357-10-186	167-171 First Rd E	003710740000000	Fire September 2008	2010
357-10-234	118 First Rd West	003850158000000	Demolition handled on supp/omit	2010
357-10-133	0 Chatham St	010091014100000	Exempt City property	2010
357-10-147	37 LINWOOD AVE	010091028900000	Gross or Manifest Error owner applied for UFI adj- already given 10% reduction	2010
357-10-165	125 STANLEY AVE	010092032800000	Fire in April 2010 house destroyed and demolished	2010
357-10-134	388 Herkimer St	010092525000000	Gross or Manifest Error three is no value on street parking	2010
357-09-366	366 KING ST W	010101543200000	Major Renovations denied no value attributed to the structure	2009
357-09-367	368 KING ST W	010101543500000	Major Renovations denied no value attributed to the structure	2009
357-10-085	237 QUEEN ST N	010105570000000	Tax Class Conversion now all residential	2010
357-08-309	24 HESS ST S	020121026400000	Major Renovations mpac rep denied entrance appeal denied	2008
357-10-189	239 Caroline St N	020125082400000	Exempt City purchased	2010
357-10-188	228 Hess St North	020125535200000	Exempt City purchased	2010
357-10-139	112 Barton St West	020125559400000	Exempt City purchased	2010
357-10-190	166 Barton St West	020125560600000	Exempt City purchased	2010
357-10-134	168 Barton St West	020125560900000	Exempt City purchased	2010
357-10-135	172 Barton St W	020125561500000	Exempt City purchased	2010
357-10-191	176 Barton St West	020125562100000	Exempt City purchased	2010
357-10-192	178 Barton St West	020125562400000	Exempt City purchased	2010
357-10-138	180 Barton St W	020125562700000	Exempt City purchased	2010
357-10-136	198 Barton St W	020125563600000	Exempt City purchased	2010
357-10-193	30 Tiffany St	020125573500000	Exempt City purchased	2010
357-10-137	26 TIFFANY ST	020125574100000	Exempt City purchased	2010
357-10-194	16 Tiffany St	020125574700000	Exempt City purchased	2010
357-10-151	10 TIFFANY ST	020125575600000	Exempt denied City has a tenant on this property	2010

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR
357-10-087	22 Haymarket St	020142054000000	Demolition of buildings res/com split now CXN	2010
357-10-088	130 Jackson St E	020144528200000	Fire November of 2009	2010
357-10-089	91 John St S	020144561200000	Major Renovations assessor could not get access appeal denied	2010
357-09-324	160 King St E	020152000700000	Exempt denied does not meet criteria for exemption	2009
357-09-015	95-97 King St E	020152515400000	Exempt City housing not eligible for exemption	2009
357-09-015	95-97 King St E	020152515400000	Exempt City housing not eligible for exemption	2008
357-09-372	520 JAMES ST N	020161062000000	Tax Class Conversion from commercial to payment in lieu	2009
357-09-354	231 Burlington St E	020171082400000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-040	231 Burlington St E	020171082400000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-160	231 Burlington St E	020171082400000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-161	231 Burlington St E	020171082400000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-162	231 Burlington St E	020171082400000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-130	322-326 King St E	020181034900000	Demolition of res/com building now CXN	2010
357-09-354	231 Burlington St E	021824000150000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-040	231 Burlington St E	021824000150000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-162	231 Burlington St E	021824000400000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-161	231 Burlington St E	021824001300000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-160	231 Burlington St E	021824020400000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-327	400 KING ST E	030211500700000	Gross or Manifest Error exempt owned by Red Cross	2009
357-10-200	58 Mars Ave	030222071100000	Gross or Manifest Error garage collapsed in 1992 still on the roll	2010
357-10-202	573 Burlington St E	030225069000000	Demolition of single family dwelling	2010
357-10-203	563-565 Burlington St E	030225070200000	Demolition of single family dwelling property exempt assessment adjusted	2010
357-10-201	561 Burlington St E	030225070800000	Demolition of single family dwelling	2010
357-10-128	385 Burlington St E	030225078900000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-051	511 Brock Rd	302310052000000	Fire Feb 22 - owner back in house Oct 8	2010
357-10-108	801-803 King St E	030232557600000	Major Renovations after flooding from water main	2010
357-10-093	755 BARTON ST E	030265517600000	Tax Class Conversion now all residential	2010
357-10-204	240 Lottridge St	030266083000000	Gross or Manifest Error tax class to CTN not carried forward	2010
357-09-352	450 Sherman Ave N	030272024300000	Tax Class Conversion from commercial to payment in lieu	2009
357-09-348	208 Hillyard St	030272024600000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-034	208 Hillyard St	030272024600000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	208 Hillyard St	030272024600000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	150 Hillyard St	030272024700000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-347	601 Burlington St E	030272024900000	Tax Class Conversion from commercial to payment in lieu	2009
357-09-353	601 Burlington St E	030272024900000	Tax Class Conversion from commercial to payment in lieu	2009

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR
357-10-033	601 Burlington St E	030272024900000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-039	601 Burlington St E	030272024900000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-163	601 Burlington St E	030272024900000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-352	450 Sherman Ave N	031243000200000	Tax Class Conversion from commercial to payment in lieu	2009
357-09-348	208 Hillyard St	031246000200000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-034	208 Hillyard St	031246000200000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	208 Hillyard St	031246000600000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	208 Hillyard St	031246001400000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	208 Hillyard St	031246001410000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	150 Hillyard St	031247000000000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	150 Hillyard St	031247000600000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-127	150 Hillyard St	031247001250000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-347	601 Burlington St E	031249001800000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-033	601 Burlington St E	031249001800000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-353	601 Burlington St E	031249002700000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-039	601 Burlington St E	031249002700000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-163	601 Burlington St E	031249002900000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-140	119 Graham St N	040311586700000	Exempt City purchased	2010
357-10-206	119 Graham St N	040311586700000	Demolition application cancelled	2010
357-10-207	126 Queenston Rd	050372001000000	Demolition of structures new pharmacy to be added to the roll	2010
357-09-351	726 Strathearn Ave	050391054300000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-126	726-800 Strathearn Ave	050391054300000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-208	493-495 Rennie St	050401019800000	Demolition of block building	2010
357-10-209	588 Corbett St	050501050800000	Demolition of single family dwelling	2010
357-09-355	804 Beach Blvd	050512049300000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-174	351 Beach Blvd	050514021700000	Demolition of structures new residential condo's going in	2010
357-10-175	337 Beach Blvd	050514022000000	Demolition of structures new residential condo's going in	2010
357-08-377	12 Ambrose Ave	050536032800000	Gross or Manifest Error processed on MOS	2008
357-09-355	804 Beach Blvd	051493001400000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-126	726-800 Strathearn Ave	051543000000000	Tax Class Conversion from commercial to payment in lieu	2010
357-09-351	726 Strathearn Ave	051543001400000	Tax Class Conversion from commercial to payment in lieu	2009
357-10-126	726-800 Strathearn Ave	051543001810000	Tax Class Conversion from commercial to payment in lieu	2010
357-10-210	550 Mountain Brow Blvd	060562005200000	Demolition of previous home and garage new home under construction	2010
357-10-101	1565 Rymal Rd E	060581040900000	Major Renovations former tenants used house for grow op	2010
357-08-238	0 Arbour Rd	060581051900000	Exempt denied property not attached to the mosque	2008

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR
357-10-211	60 Highland Rd	060581062200000	Exemption denied City has a tenant on premises	2010
357-10-181	100 East 34th St	060622065000000	Demolition of original structures two new homes built	2010
357-10-212	75 Lancing Dr	060721058900000	Gross or Manifest Error tax class to CTN not carried forward	2010
357-10-214	104 East 18th St	070815007300000	Demolition of previous home and garage new home under construction	2010
357-10-158	1591 Upper James St	070861023800000	Demolition of all buildings	2010
357-10-149	0 Annabelle St	080971036500000	Gross or Manifest Error denied properties cannot be consolidated	2010
357-10-169	133 Delmar Dr	080993048600000	Tax Class Conversion now all residential	2010
357-10-216	238 Sanatorium Rd	081012007900000	Tax Class Conversion now all residential	2010
357-10-173	24 Chateau Crt	081091016000000	Demolition of inground pool	2010
357-10-217	2490 Governors Rd	140110814000000	Demolition trailers have been removed from site	2010
357-10-218	33 Brooking Ct	140220498700000	Exempt City property	2010
357-10-219	Braithwaite Ave	140220502300000	Exempt City property	2010
357-10-220	114 Mansfield Dr	140240274000000	Gross or Manifest Error demolition if structures in 09 not carried forward	2010
357-10-178	106 Reding Rd	140240424000000	Demolition of original structures	2010
357-10-170	88 Cummings Ct.	140340270000000	Gross or Manifest Error buildings demolished in 08 still on the roll	2010
357-10-107	1632 Wilson St W	140410404000000	Tax Class Conversion denied still a meat processing plant	2010
357-10-221	491 Book Rd West	140410716000000	Demolition of four outbuildings	2010
357-10-109	21 Robinhood Dr	260020486000000	Fire in December 2009	2010
357-10-222	Turnbull Rd	260030226120000	Gross or Manifest Error appeal cancelled	2010
357-10-223	Pleasant Ave	260030226220000	Exempt City property	2010
357-10-238	20 Sydenham Rd	260170040000000	Tax Class Conversion now all residential	2010
357-10-110	0 Witherspoon	260180228020000	Gross or Manifest Error property consolidated missed on the roll	2010
357-10-224	12 Spencer Ave	260230122000000	Fire in August 2010	2010
357-10-156	150 King St E	260230394000000	Demolition of greenhouses	2010
357-07-228	2244 2ND Conc Rd W	301110316000000	Demolition of farm buildings	2007
357-10-155	2244 2nd Con Rd W	301110316000000	Demolition of barn and silo	2010
357-10-225	3171 Governors Rd	301140094000000	Tax Class Conversion now all residential	2010
357-10-241	781 -783 Highway 5 W	302310054000000	Gross or Manifest Error demolition if structures in 09 not carried forward	2010
357-10-226	0 Freelon Rd	302910244000000	Exempt City property	2010
357-10-227	69 Rockcliffe Rd	303330304000000	Demolition of house in 2008	2010
357-10-228	402 7th Con Rd E	303610117000000	Fire the barn was razed august 2009	2010
357-10-229	42 7th Con Rd E	303610656000000	Fire house was razed new home being built	2010
357-10-168	399 Progreston Rd	303810502000000	Demolition of house	2010
357-10-081	0 Pumpkin Pass	901340354450000	Exempt - School Board Property	2010
357-10-230	Donald Bell Rd	901410615080000	Gross or Manifest Error landlocked property	2010

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR
357-10-231	1603 Glascaster Rd	902310020000000	Exempt City property	2010

Amount
(2,833.94)
(248.60)
0.00
0.00
(32,212.62)
(6,055.55)
(4,300.56)
(1,025.01)
(1,695.07)
(1,427.84)
(1,207.49)
(42.86)
0.00
(33,119.80)
0.00
(1,811.38)
0.00
0.00
0.00
(3,245.01)
0.00
(20,065.03)
(4,182.45)
(4,347.12)
(546.84)
(1,075.48)
(807.84)
(528.70)
(527.16)
(942.53)
(3,261.77)
(624.59)
(1,133.70)
(942.25)
0.00

Amount
0.00
(323.61)
0.00
0.00
0.00
0.00
0.00
834.29
1,668.05
707.11
7,834.19
5,590.78
0.00
(834.29)
(1,668.05)
(5,590.78)
(7,834.19)
(707.11)
(9,308.47)
(46.15)
(163.78)
0.00
(139.95)
1,025.01
(133.27)
(934.09)
(1,769.44)
(38,661.14)
266,321.58
(44.90)
525.02
16,657.28
60,871.17
255.69
1,968.46

Amount
3,109.84
2,099.97
17,404.10
(266,321.58)
44.90
(525.02)
(5,873.14)
(9,713.66)
(1,070.48)
(26,793.84)
(2,617.99)
(31,459.34)
(255.69)
(3,109.84)
(1,968.46)
(2,099.97)
(17,404.10)
(1,569.09)
0.00
(17,471.04)
84,869.22
11,498.90
(1,407.83)
(969.38)
57,486.82
(992.11)
(14,701.53)
0.00
(57,486.82)
(453.93)
(84,869.22)
(11,044.97)
(1,212.15)
(59.33)
0.00

Amount
0.00
(2,429.94)
(2,756.75)
(1,022.88)
(34,909.51)
0.00
(406.91)
(108.55)
(59.73)
(22.54)
(10,789.42)
(987.82)
(3,492.11)
(2,155.56)
(2,065.87)
0.00
(221.31)
(2,418.74)
0.00
(1,278.69)
(2,188.35)
(1,311.24)
(191.99)
(627.78)
(12.00)
(19.36)
(322.44)
(1,214.76)
(95.68)
(3,055.58)
(254.69)
(1,419.46)
(923.81)
(9,621.83)
(467.15)

Amount
(4,096.12)
(307,997.11)

City of Hamilton
Corporate Services Department
Taxation Division
Section "358" Appeals of the Municipal Act, 2001
Realty Tax Applications for overcharges

B- overcharge (Assessment Roll)
B1 -overcharged-application denied
E - Exempt

Appeal No.	Property Address	Roll Number	Reason	Explanation	Year	Amount
358-10-081	43 Nappa Lane	003110078630000	B	The interior of the house remains unfinished assessed as a finished	2008	(233.69)
358-10-080	43 Nappa Lane	003110078630000	B	a dwelling in error	2009	(70.01)
358-10-098	903 Barton St	003110373000000	B1	Appeals cancelled owner also filed a request for reconsideration too	2009	0.00
358-10-099	903 Barton St	003110373000000	B1		2008	0.00
358-10-088	167-171 First Rd E	003710740000000	B	A fire resulted in the demolition of the barn - barn still on roll	2009	(44.27)
358-10-097	118 First Rd W	003850158000000	B	Original house demolished in 2008 still on roll	2009	(1,830.80)
358-10-047	237 Queen St N	010105570000000	B	New owners using the property for residential purposes since 2007	2009	(3,105.70)
358-10-048	237 Queen St N	010105570000000	B		2008	(2,956.41)
358-10-050	22 Haymarket	020142054000000	B	Structure demolished in 2009 original was res/com split now CXN	2009	0.00
358-10-051	91 John St S	020144561200000	B1	Assessor made various attempts owner did not respond -denied	2009	0.00
358-10-091	58 Mars Ave	030222071100000	B	The garage collapsed in 1992, still reflected on the tax roll	2009	(39.68)
358-10-092	58 Mars Ave	030222071100000	B		2008	(32.93)
358-10-059	801-803 King St E	030232557600000	B	The watermain broke in 2006, causing extensive damage, the house is under renovations	2009	(878.49)
358-10-060	801-803 King St E	030232557600000	B		2008	(820.89)
358-10-093	126 Queenston Rd	050372001000000	B	The original structures demolished not reported	2009	(17,093.84)
358-10-086	337 Beach Blvd	050514002200000	B	Demolition by vendor purchaser not aware it was not reported	2009	(11,920.98)
358-10-087	351 Beach Blvd	050514021700000	B	Demolition by vendor purchaser not aware it was not reported	2009	(716.45)
358-08-033	0 Arbour Rd	060581051900000	B1	Exemption denied not part of the mosque	2007	0.00
358-10-094	104 East 18th	070815007300000	B	Original house demolished in 2008 still on roll	2009	(1,099.42)
358-10-083	133 Delmar Dr	080993048600000	B	Moved business out of the house in 1994 owner not aware she must report the change	2009	(410.44)
358-10-084	133 Delmar Dr	080993048600000	B		2008	(415.46)
358-10-085	88 Cumming Crt	140340270000000	B	House and garage demolished in Aug 08 still reflected on roll	2009	(2,024.55)
358-10-078	2244 2ND Con Rd	301110316000000	B	Barn and silo demolished in 2007 still reflected on the roll	2009	(18.94)
358-10-079	2244 2ND Con Rd	301110316000000	B		2008	(25.39)
358-10.100	781 Highway 8	302310054000000	B	Fire in 08 bldg demolished missed on the 09 roll	2009	(1,200.22)
358-10-095	69 Rockcliffe Rd	303330304000000	B	Fire in 09 structure demolished still on roll	2009	(2,984.82)
358-10-096	402 7th Conc Rd E	303610117000000	B	Barn destroyed by fire still reflected on roll	2009	(105.26)

City of Hamilton
Corporate Services Department
Taxation Division
Section "358" Appeals of the Municipal Act, 2001
Realty Tax Applications for overcharges

B- overcharge (Assessment Roll)
B1 -overcharged-application denied
E - Exempt

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