



AUDITOR GENERAL
Halifax Regional Municipality

Mission & Role

Mission: To make a significant contribution to the enhancement of HRM's performance, governance and accountability

First responsibility is to the public

OAG provides assistance to Regional Council in holding itself and Administration accountable for quality of stewardship over public funds & achieving value for money in municipal operations

Full description of the role, mandate and authority is found in HRM Charter Sections 49 to 54

Summary

Report period
April 1, 2015 -
March 31, 2016

62 new recommendations
to HRM Management

Five additional
reports were
released in
2015/2016
review period

All 62 new
recommendations
accepted by
HRM
Management

Total of 35
OAG reports
since
April 1, 2010

645 total recommendations
since commencement

Recommendation Status Reporting

Since April 1, 2015 the OAG has completed and posted Risk Rankings for all 645 recommendations

As of March 31, 2016, nearly all published reports are in the follow-up process and management self-assessments, work plans and recommendation status reports are being discussed and reviewed

RECOMMENDATION STATUS REPORT 2010-2011 Reports

Published Reports	Recommendations		Status of Recommendations Summary				
	File Name	Revised	Number	Complete	Management Response Received	Management Action	Recommendation
Corporate Grants, Donations and Contributions			10				
Corporate Overview - Risk and Opportunity - Phase 2			14				
Travel Cash Collection and Processing Risk Assessment and Mitigation			20				
Portugal & Installation Bus Wash - Safety Travel			8				
Compliance Review Recreation Area Rates			10				
Risk Assessment - Automatic Forwarding of Email Data Backlogs			3	3	-	-	-
Theft of Cash - Parking Meters			2				
Theft of Cash, Tickets - Mobile Transit			4				
Unfinished Emails			3	3	-	-	-
Total			90	3			

Results are maintained in a live Recommendation Status Report (dashboard) posted online www.halifax.ca/auditorgeneral

Professional Standards

Focus on continuous improvement and adherence to professional standards

Considerable time spent on development of and updating reference material, procedures manual, project guidelines and procedures for value for money and compliance projects



Active Professional Standards committee

Training and development of new OAG staff members

Professional Standards (con.t)

Active participation with the Canadian Comprehensive Audit Foundation (CCAF)



OAG featured in CCAF article – “CCAF Efficiency Guide is Making a Difference with the Halifax AG”



Hosted CCAF International Fellows visiting from Ghana, Cameroon and Tanzania.

➤ As of March 31, 2016, the OAG was staffed as follows:

- Auditor General
- Assistant Auditor General
- Senior Associate (1)
- Lead Associates (2)
- Associates (2)
- Researcher/Analyst

➤ Certifications include FCPA, FCA, CPA, CA, CMA, CIA, CRMA, MBA and ICD.D

Fifth full year of operation – T.I.P.S. Hotline



2015 T.I.P.S. Annual Report was presented at Audit & Finance Standing Committee on February 12, 2016 and published online

T.I.P.S. Hotline is used by HRM staff and members of the public

HALIFAX Residents Business Government

Auditor General

Office of the Auditor General Tips Hotline

The Taking Improvement & Performance Seriously (TIPS) Hotline has been established to capture and evaluate concerns or complaints related to potential inefficiencies (waste) or fraud (irregular behavior) involving HRM resources. It is not intended to replace normal business processes already established by HRM or to address current or ongoing issues of an operational nature. These are handled within the mandates of individual business units.

Report concerns using the form below or by calling 902-490-1144.

* Indicates required fields.

Incident Information

* Nature of Concern * Incident Date * Incident Time AM PM

Select a Type

* Approximate Location

* Details

Equipment/Tool/Vehicle Involved (if applicable)

(ie. vehicle make, model, colour, licence plate number, etc)

Summary of Projects

Completed for the period of
April 1, 2015
to
March 31, 2016

Project Summary

Table 1 – Summary of Projects Completed for the period April 1, 2015 to March 31, 2016

Report Title	Date	Synopsis of Objectives	Recommendations
A Performance Review of Risk Management: Fuel Spill at Halifax Transit®	March 2015	To identify the internal controls in place to manage fuel inventory at Halifax Transit and areas where improvement is needed. To determine compliance with petroleum management legislation. To understand how the environmental risks associated with petroleum at Halifax Transit were being managed.	8
Compliance Review of Expenses: Mayor, Councillors, Senior Management and Staff, 2013/14®	April 2015	The main objective of this project was compliance in nature. The focus was to verify adherence to the Employment Expense Reimbursement Policy and the Purchasing Card Policy in place at the time of the expenditure.	7
Performance Review of Halifax Regional Municipality's Building Standards – Permits and Inspections®	July 2015	This review was to identify opportunities to improve operational efficiency and effectiveness of permit and inspection services provided through HRM's Building Standards Division.	15

Project Summary

Report Title	Date	Synopsis of Objectives	Recommendations
Follow-Up Review of Halifax Regional Municipality Overtime®	November 2015	To provide assurance as to the completion of the recommendations of the 2010 report 'Corporate Overtime – Risk and Opportunity – Phase I'. In addition, to review trends in overtime data and to provide follow-up commentary around the current use of overtime across HRM business units.	3 new (9 reissued)
A Performance Review of the Management of Halifax Regional Municipality's Reserve Funds®	November 2015	To verify whether procedures and controls around the management of reserve funds ensures an effective use and demonstrates good stewardship of funds.	29
Total			62

Conclusion

See - Reflections on the Past Seven Years on page 6 for full commentary
I would like to extend my personal thanks to

Mayor Savage and members of the Regional Council as well as members of the previous Regional Council

CAO's, DCAO's, Directors and all HRM staff

Special thank you to Councillor Gloria McCluskey for bringing forward and championing the OAG

Chairs & Vice-Chairs of the Audit & Finance Standing Committee

To all who have worked at the OAG over the previous 6 years and to Andrea, Cindy, David M, David R, Jordie, Madelaine and Sara for a job very well done

Conclusion

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I would like to extend my personal thanks to

Finally, thank you to the residents of HRM – it has been a privilege

Conclusion

Note

Due to all past reports having been published for some time now, the OAG would respectfully ask any specific questions on reports or processes to be directed to the office.

Thank you!