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# AUDITOR GENERAL

Halifax Regional Municipality

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**Office of the Auditor General  
Halifax Regional Municipality**

**Annual Report  
Period Ended March 31, 2016<sup>©</sup>**

# AUDITOR GENERAL

Halifax Regional Municipality

## Annual Report Period Ended March 31, 2016<sup>®</sup>

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**AUDITOR GENERAL**  
Halifax Regional Municipality

July 11, 2016

Mayor Mike Savage  
Halifax Regional Municipality  
PO Box 1749  
Halifax, NS B3J 3A5

Dear Mayor Savage,


It is with great pleasure I provide to you the Annual Report for Period Ended March 31, 2016<sup>®</sup> from the Office of the Auditor General, Halifax Regional Municipality.

This report is submitted in accordance with Section 50(6) of the Halifax Regional Municipality Charter.

Yours very truly,



Original Signed



Larry E. Munroe, FCPA, FCA, ICD.D  
Auditor General  
Halifax Regional Municipality

cc. Hon. Zach Churchill  
Minister of Municipal Affairs

**AUDITOR GENERAL**  
Halifax Regional Municipality

July 11, 2016

Honourable Zach Churchill  
Minister of Municipal Affairs  
Department of Municipal Affairs  
Province of Nova Scotia  
P.O. Box 216  
Halifax, NS B3J 3K5

Dear Minister Churchill,


It is with great pleasure I provide to you the Annual Report for Period Ended March 31, 2016<sup>®</sup> from the Office of the Auditor General, Halifax Regional Municipality.

This report is submitted in accordance with Section 50(6) of the Halifax Regional Municipality Charter.

Yours very truly,



Original Signed



Larry E. Munroe, FCPA, FCA, ICD.D  
Auditor General  
Halifax Regional Municipality

cc. Mike Savage  
Mayor, Halifax Regional Municipality

**Our Vision**

To be a highly relevant, valued and credible organization, known for professional excellence.

**Our Mission**

To make a significant contribution to the enhancement of Halifax Regional Municipality's (HRM's) performance, governance and accountability.

**Our Values**

*Performance* – continuously raising standards to support the efficient and effective delivery of our services; the work must be relevant to elected officials, HRM Management and the public.

*Credibility (integrity)* – valuing and taking responsibility for the reputation of the Office of the Auditor General; accountable for our actions.

*Neutrality* – transparent, objective and impartial.

*Teamwork* – working together with respect and integrity to generate better solutions.

*Professionalism* – striving for the highest standards in professional conduct and development.

*Confidentiality* – respecting all information and contacts with the highest regard for confidentiality.

## Reflections On the Past Seven Years

With the completion of this, the sixth annual report of the Office of the Auditor General (OAG), Halifax Regional Municipality (HRM), I present my last annual report as HRM's inaugural Auditor General.

It is customary in annual reports to focus on the work completed during the year as well as the achievements of the office for the same period of time. While this is important to do, it also seems appropriate to reflect on the entire seven years of my term.

Since my appointment and first day of work on September 28, 2009, the office has grown in almost all aspects of operations. We have been fortunate to have been supported by Regional Council in requested budgets and have always strived to deliver on our promise of value for money for the taxpayers funds entrusted to us.

All of us at the OAG take great pride in having completed what we believe to be reports with high impact.

During the past seven years the office has completed and released the following 35 reports:

- Unsolicited Emails
- Theft of Coin, Tickets – Metro Transit
- Theft of Coin – Parking Meters
- Risk Assessment – Automatic forwarding of Email Data Sovereignty
- Purchase and Installation of Bus Wash – Metro Transit
- Transit Cash Collection and Processing, Fare Box Processing and Maintenance
- Corporate Overtime – Risk and Opportunity Phase 1
- Compliance Review – Recreation Area Rates
- Corporate Grants, Donations and Contributions
- A Review of Concerts Held on the North Common Jan. 2006 - Mar. 2011
- District Activity and District Capital Funds Compliance Review

- Wireless Communications Review
- Review: Request for Proposal (RFP) Process – Procurement
- Review of Benefits Budgeting & Overtime Drivers in HRM
- Review of HRM's Contribution to the Halifax Seaport Farmers' Market through the Community Facility Partnership Fund
- Use of External Consulting Services Fiscal Years 2007/08 through 2010/11
- Review of the Transfer of Box Office Operations from the Halifax Metro Centre to Trade Centre Limited
- The Care of HRM Cultural Artifacts/Artworks - including the Jordi Bonet Halifax Explosion Memorial Sculpture
- SAP Authorizations - Review of Policies, Procedures and Processes
- Economic Development through Partnerships - A Performance Evaluation
- Review of the Administrative Functions within HRM's Entities which are Governed by an Agency, Board or Commission
- A Systems-Level Performance Review of Metro Transit's Service Delivery
- HRM Payroll System – A Performance (Process) Review *(and Follow-up to HRM Payroll Processing)*
- Review of Expenses: Mayors, Councillors and Senior Management 2012-2013
- HRM – A Performance Review of the Administration of Training Expenditures
- Halifax Regional Municipality (HRM) A Performance Review of Employee Absence Leave
- A Performance Review of HRM's Equipment Fuel Program
- A Performance Review of Halifax Regional Fire & Emergency – Non-Emergency Fleet Vehicle Allocation Process
- A Performance Review of the Washmill Lake Court Extension Project<sup>®</sup>

- A Performance Review of Risk Management: Fuel Spill at Halifax Transit<sup>©</sup>
- Compliance Review of Expenses: Mayor, Councillors, Senior Management and Staff, 2013/14<sup>©</sup>
- Performance Review of Halifax Regional Municipality's Building Standards – Permits and Inspections<sup>©</sup>
- Follow-up Review of Halifax Regional Municipality Overtime<sup>©</sup>
- A Performance Review of the Management of Halifax Regional Municipality's Reserve Funds<sup>©</sup>
- A Performance Review of Flexible Work Arrangement Programs at Halifax Regional Municipality<sup>©</sup>

These reports contain 645 recommendations (reissued not included). It is anticipated before my term ends on September 27, 2016 two additional reports will be completed and released or be in the final stages prior to their release. These reports are as follows:

- A Performance Review of the Management of Small Equipment – Halifax Regional Municipality<sup>©</sup>
- A Performance Review of the Effectiveness of Strategic Workforce Planning at Halifax Regional Municipality<sup>©</sup>

During 2011 the OAG also developed the T.I.P.S. (Taking Improvement and Performance Seriously) Hotline. This service allows members of the public and the administration to contact the OAG with concerns. While the number of contacts has varied over the years, the OAG continues to see great value in this service and continues to promote its existence at every opportunity.

Those of us who work at the OAG believe change has taken place at HRM and there is a much higher degree of transparency, openness and accountability in how it is being governed. I believe this change has taken place through the Administration, Regional Council and the OAG working together with a common goal of enhancing value to the taxpayer for each dollar spent.

To the Chief Administrative Officers, their deputies and directors and all others who have been part of the administration of HRM during the past seven years, my sincere thanks for the assistance and courtesies our office has been extended.



Our office would also like to acknowledge the support of the Audit and Finance Standing Committee and its chairs and vice-chairs over the years as well as the members of both the current and previous Regional Council who we have had the privilege to work with.

No list could be complete without recognizing the efforts of Councillor Gloria McCluskey who is widely credited with bringing forward and championing the establishment of the Office of the Auditor General at HRM.

I also wish to thank all of the professionals I have had the pleasure to work with at the OAG over the previous six years. Each of the annual reports has acknowledged these individuals by name and it is through their efforts the office was established and has been able to grow and develop.

As in previous years, this past year was not without its challenges and as each of these challenges presented itself; the office responded in its usual professional manner with each and every member contributing to the solution. To Andrea, Cindy, David M, David R, Jordie, Madelaine and Sara, my personal thanks for a job very well done.

Finally, I would like to extend my sincere thanks to all of the residents of HRM who have entrusted me with the responsibilities of being their Auditor General. It has been a privilege.

Larry E. Munroe, FCPA, FCA, ICD.D  
Auditor General  
Halifax Regional Municipality

## Introduction

On behalf of the Office of the Auditor General (OAG), Halifax Regional Municipality (HRM), I am pleased to provide our report of work completed by the office for the period April 1, 2015 to March 31, 2016.

As a result of the work completed to March 31, 2016, five additional reports were released with an additional 62 recommendations having been provided to Management. This brings the total number of recommendations to 645 since the commencement of projects on April 1, 2010. We are again pleased to note Management's acceptance of all 62 new recommendations from the 2015/2016 completed reviews.

**The OAG has made a total of 645 recommendations since the commencement of projects on April 1, 2010. Management has accepted all 62 new recommendations made this year.**

## Role of the Auditor General

The Auditor General's first responsibility is to the public. The Auditor General provides assistance to Regional Council in holding itself and the Administration accountable for the quality of stewardship over public funds and achieving value for money in the operation of the Municipality.

**The Auditor General provides assistance to Regional Council in holding itself and the Administration accountable for quality of stewardship and achieving value for money.**

The full description of the role, mandate and authority of the Municipal Auditor General is found within the [Halifax Regional Municipality Charter](#), Sections 49 to 54 which include (amongst other responsibilities) the following:

**50(2)** The Auditor General shall examine, in the manner and to the extent the Auditor General considers necessary, the accounts, procedures and programs of the Municipality and any municipal body of the Municipality, as that term is defined in Section 461 of the *Municipal Government Act*, or person or body corporate receiving a grant from the Municipality, to evaluate

(a) whether the rules and procedures applied are sufficient to ensure an effective control of sums received and expended, adequate safeguarding and control of public property and appropriate records management;

(b) if money authorized to be spent has been expended with due regard to economy and efficiency;

(c) if money has been spent with proper authorization and according to an appropriation;

(d) if applicable procedures and policies encourage efficient use of resources and discourage waste and inefficiency; and

(e) whether programs, operations and activities have been effective.

## Reporting

The Halifax Regional Municipality Charter calls for the Auditor General to report annually in a public forum. This has been accomplished by publishing reports on an ongoing basis as they are completed. These reports are first made public at Audit and Finance Standing Committee meetings and then published (same day) on our webpage. This document, Annual Report Period Ended March 31, 2016<sup>®</sup>, is expected to be tabled with Regional Council, July 19, 2016.

The OAG has, to March 31, 2016, completed and released 35 reports. All completed reports have been published on the OAG public webpage at [www.halifax.ca/auditorgeneral/reports.php](http://www.halifax.ca/auditorgeneral/reports.php).

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**The OAG has, to March 31, 2016, completed and released 35 reports. All reports have been published on the OAG public webpage.**

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With the addition of the OAG Twitter account launched in February 2015, members of the public and the media are continually provided with the latest OAG information promoting:

- Report presentations at Audit and Finance Standing Committee
- T.I.P.S. Hotline
- Work Plan suggestions
- OAG Follow-up Status updates

### **Audit and Finance Standing Committee**

The OAG continues to enjoy a communications protocol with the Audit and Finance Standing Committee of Regional Council. Regular updates were provided to the Committee on findings and recommendations as project work was completed. This reporting protocol is intended to assist the Audit and Finance Standing Committee in carrying out its duties and further strengthening the Committee's role as a liaison and communications link between the Auditor General and Regional Council, as found in the Terms of Reference for the Audit and Finance Standing Committee.

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**Communications protocol with Audit and Finance Standing Committee included regular updates on findings and recommendations as project work was completed.**

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## Recommendation Status Reporting: Update












In 2014/2015, the OAG developed a recommendation follow-up process to ensure OAG recommendations were implemented effectively and on a timely basis by Management. The results are maintained in a live Recommendation Status Report (dashboard) which is posted on the OAG webpage by fiscal year and updated as follow-up work is completed.

Since April 1, 2015, the OAG has completed and posted Risk Rankings for all 645 recommendations on the OAG website. As of March 31, 2016, nearly all published reports are in the OAG follow-up process and management self-assessments, work plans and recommendation status reports are being discussed and reviewed.

As an example, the 2010/11 Recommendation Status Report is shown below:



**RECOMMENDATION STATUS REPORT**  
2010-2011 Reports

|   | Recommendations   |   |           | Status of Recommendations Summary |                              |                    |            |
|---|---|---|-----------|-----------------------------------|------------------------------|--------------------|------------|
|   | Risk Ranking  | Detailed Assessment   | Number    | COMPLETE                          | MANAGEMENT RESPONSE ACCEPTED | PARTIALLY COMPLETE | INCOMPLETE |
| <b>Published Reports</b>  |   |   |           |                                   |                              |                    |            |
| Corporate Grants, Donations and Contributions                                 |  |   | 30        |                                   |                              |                    |            |
| Corporate Overtime - Risk and Opportunity - Phase 1                           |  |   | 14        |                                   |                              |                    |            |
| Transit Cash Collection and Processing<br>Fare Box Processing and Maintenance |  |   | 29        |                                   |                              |                    |            |
| Purchase & Installation Bus Wash - Metro Transit                              |  |   | 8         |                                   |                              |                    |            |
| Compliance Review: Recreation Area Rates                                      |  |   | 10        |                                   |                              |                    |            |
| Risk Assessment - Automatic Forwarding of Email Data Sovereignty              |  |  | 1         | 1                                 | -                            | -                  | -          |
| Theft of Coin - Parking Meters  |  |   | 2         |                                   |                              |                    |            |
| Theft of Coin, Tickets - Metro Transit  |  |   | 4         |                                   |                              |                    |            |
| Unsolicited Emails  |  |  | 1         | 1                                 | -                            | -                  | -          |
| <b>Total</b>  |   |   | <b>99</b> | <b>2</b>                          |                              |                    |            |

## Allocation of Staff Resources

At March 31, 2016 the OAG was staffed as follows: the Auditor General, Assistant Auditor General, Senior Associate, two Lead Associates, two Associates and a Researcher/Analyst. The staff of the OAG continued to function at a high-level as a well-educated, professional service team with degrees ranging from Science, Commerce and Business Administration and designations including CPA/CA, FCPA/FCA, CPA/CMA, CIA, CRMA, and MBA. We would also like to congratulate one of our Lead Associates, Madelaine Trider, on successfully completing her MBA and CPA/CMA designations at Saint Mary's University in October, 2015.

All project work conducted by the OAG is in accordance with standards set by the Chartered Professional Accountants of Canada (CPA Canada). The office applies the CPA Canada Standards as minimum requirements, complementing these as appropriate with the standards and practices of other disciplines. These standards are, of course, aligned with the office's values of performance, credibility, neutrality, teamwork, professionalism and confidentiality.

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**All project work conducted by the OAG is in accordance with standards set by CPA Canada. Such standards are applied as minimum requirements, complemented with standards of other disciplines.**

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Hours worked by staff are logged and coded to various projects or assignments. The recorded time is used as a benchmark for assigning resources to future projects and to develop internal benchmarks around the efficiencies and effectiveness of the processes and standards currently in place.

Productivity is measured and the Auditor General is afforded the opportunity to put in place key performance indicators for future work within the office. Overall, for 2015/2016, logged staff time was generally allocated to the following categories:

- Value for Money Reviews
- Compliance Reviews
- Investigation Files
- Consulting and Advisory
- Follow-up Reviews

A high percentage of the time (in excess of 74%) was spent on value for money projects.

## Retention and Staffing Strategy

The OAG faces a limited market for qualified comprehensive audit staff. A number of strategies are being employed to promote employee success, create an effective work environment and retain qualified staff, including the following:

- Promoting and emphasizing continuing professional development and training to enhance organizational, business and comprehensive audit knowledge.
- Providing opportunities for staff to rotate among various assignments to further develop their skills and knowledge base.
- Providing staff with challenging assignments and regular performance reviews.
- Conducting continuous benchmarking and soliciting staff input on plans to improve OAG standards and processes.
- Maintaining strong communications through regular information sharing, staff meetings and brainstorming sessions.

## Professional Standards – Quality Control

The Professional Standards Committee has an active role in all project work with a focus on continuous improvement and adherence to professional standards developed or adopted by the office. The Committee's role in project work includes but is not limited to the following:

1. Review of all proposed project charters before commencement of any project work.
2. Ongoing assistance during the completion of project work as professional standards matters arise.
3. Review of completed project files prior to release of the final report to ensure the work meets or exceeds the minimum standards of the office.
4. Sponsorship of ongoing office training with respect to all areas of performance and compliance reviews.
5. Preparation and distribution of regular professional standards bulletins.

The Committee devotes considerable time to the development of reference material and project guides for value for money and compliance work. Notable contributions to the OAG during 2015/2016 from the Professional Standards Committee are as follows:

- Training and development of two new staff members with regards to internal policies and procedures as well as adherence to the CPA Canada Standards.
- Development of additional procedures forms (and continuous improvement of current forms) to assist in documenting work completed for each project.



## **Procedures Manual**

To ensure all OAG projects adhere to the internal standards internally developed or adopted by the office and these standards are applied consistently, the Committee continues to develop a procedures manual specific to the office. Started in 2013, the manual provides guidance to project staff by:

1. Promoting consistent and effective reviews of all types.
2. Establishing a basis for further development of the performance and compliance frameworks and project methodologies leading to project findings.
3. Reducing the learning curve and training of new employees.
4. Setting out a basic framework within which the project team can make sound recommendations after analyzing performance or compliance.

The manual is organized around relevant CPA Canada Standards to ensure the methodologies (planning, field work, reporting) used by the OAG are professionally supportable. The manual also helps to ensure all projects are conducted in a consistent and effective manner and helps to guide the OAG's focus on continuous improvement and commitment to providing the Municipality with reports which are consistently of high quality and impact.

## **Governance Framework**

The Professional Standards Committee has incorporated the International Public Sector Governance Framework, which identifies core principles of good governance in the Public Sector, into our value for money evaluation process. This framework can also be used by Management to tie good governance and performance management practices (the management functions) to the value for money framework noted above.

## Participation with Canadian Comprehensive Audit Foundation (CCAF)

### CCAF International Fellows

In May 2015, the OAG was pleased to host the CCAF International Fellows whilst they were touring Canadian provincial audit offices on the east-coast.

The Fellows were visiting from Ghana, Cameroon and Tanzania and met with OAG staff who introduced them to a variety of OAG matters including municipal auditing, the OAG audit universe, follow-up work, T.I.P.S. Hotline and internal controls.



### OAG Featured in CCAF Article

Also in May of that year, the Auditor General, Larry Munroe, and Lead Associate, Madelaine Trider, were interviewed and featured in an online CCAF article titled 'CCAF Efficiency Guide is Making a Difference with the Halifax AG'. It made reference to how the 'Practice Guide to Auditing Efficiency' has made a big difference in how the OAG plans, conducts and performs projects.

The screenshot shows the CCAF-FCVI website interface. At the top, it says "CCAF-FCVI Over 35 years of promoting effective performance audit and government oversight". Below this is a navigation menu with links for "Home" and "CA". The main content area features a large "UPDATE" graphic and a news article titled "Putting Theory into Practice... CCAF Efficiency Guide is Making a Difference with the Halifax AG". The article text includes:

The Office of the Auditor General of the Halifax Regional Municipality (HRM) has been eagerly applying CCAF's *Practice Guide to Auditing Efficiency* and it has made a big difference in how the Office plans, conducts and reports on their performance audits.

The HRM Auditor General, Larry Munroe, has enthusiastically encouraged his staff to use the *Efficiency Guide* at all stages of their performance audits. He notes, "What we particularly like about the *Guide* is that it has something to offer everyone – from those new to performance auditing to those with more experience."

Their office, which focuses the majority of their audits on performance/value-for-money, finds that conducting audits with an efficiency component can be challenging at the municipal level, since the entities subject to their audits vary greatly in the types of operations they carry out, and the services they deliver.

Madelaine Trider, Lead Associate at the Office, points out that the *Guide* provides consistent standard language and a framework for looking at efficiency. They have used it to set a baseline for efficiency indicators and find the audit criteria examples provided in the *Guide* particularly helpful in the planning stage. "[The *Guide*] helps us focus our audits where the most impact can be made," she noted.

She went on to comment on the web-based design and layout of the *Guide*, stating, "It is very user friendly. My generation is used to this approach for web-based tools and the *Guide* makes it easy to drill down to find the information we need."

On the left side of the page, there is contact information for CCAF-FCVI Inc.:

CCAF-FCVI Inc.  
251 DUNDAS STREET  
OTTAWA (VANIER), ON  
K1L 7J9 Canada  
Tel: 613-241-9713  
Fax: 613-241-9800  
info@ccaf-fcvi.com

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Privacy Policy

## Consulting and Advisory Activities

While the mandate of the Auditor General is defined by legislation within the Halifax Regional Municipality Charter, the practical role of the Auditor General and operation of the office has been developed and clarified within the context of organizational needs as well as the expertise and experiences of the current Auditor General. Staff of the OAG provides support in an oversight and advisory capacity as opposed to operational involvement and decision-making.

Resources from the OAG, particularly the Auditor General, are frequently called upon to assist the organization by providing an objective opinion or outlook in certain circumstances.

### **Regional Council Compensation Committee (RCCC)**

At the request of Regional Council, the Auditor General, formed an external compensation committee to review previous committee's recommendations, current compensation for elected members of Regional Council and any available benchmark data. The Auditor General was ex-officio throughout the entire process and OAG staff assisted the committee with additional resources. The final report of the committee was presented to Regional Council on March 8, 2016.

The Auditor General wishes to thank Gerald Walsh (Committee Chair) and the other members of the committee Dr. J. Colin Dodds, Cheryl Hodder and Amy Maclsaac for their hard work and dedication to public service.

## T.I.P.S. Hotline: Taking Improvement and Performance Seriously

Continuing the OAG's commitment to support the highest level of integrity of HRM's employees and value for the taxpayers' money, the OAG continues to employ the T.I.P.S. Hotline. The T.I.P.S. Hotline is used by HRM staff as well as members of the public and is located on the OAG webpage at <https://apps.halifax.ca/auditor-general/>.

The T.I.P.S. Hotline allows the OAG to capture and evaluate concerns or complaints of potential inefficiencies (waste) or fraud (potentially illegal/irregular behaviour) involving HRM resources. The T.I.P.S. Hotline augments other reporting services for the organization.

As with the T.I.P.S. Hotline telephone initiative (902-490-1144), all online submissions are held in strict confidence and are not shared in any way.

## 2015/2016 Projects

Table 1 shows details around the various projects undertaken by the OAG for the period April 1, 2015 to March 31, 2016. During fiscal year 2015/2016, the OAG released five reports which included planned performance reviews as well as projects based on emerging issues involving processes and internal controls. In addition, there were four active projects in various stages of completion at the time of the writing of this annual report.

**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 <sup>©</sup>                             | 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 <sup>©</sup>            | 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 <sup>©</sup> | 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                    |
| Follow-Up Review of Halifax Regional Municipality Overtime <sup>©</sup>   | 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<br>(9 reissued) |

|  |               |   |           |
|--|---------------|---|-----------|
| A Performance Review of the Management of Halifax Regional Municipality's Reserve Funds <sup>©</sup> | 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        |
| <b>Total</b>   |               |   | <b>62</b> |