

Information Report



Service Area	Office of the Chief Administrative Officer
Date	Friday, October 1, 2021
Subject	Payroll Follow up Audit Results

Executive Summary

Purpose of Report

To provide the results of the City's payroll process follow up audit performed to assess the adequacy of implementation of selected management action plans identified in the payroll process audit conducted in 2018.

Key Findings

- The review was limited to the findings and recommendations made by Internal Audit in the Payroll Process audit report from June 2018.
- As of the start of the follow up audit, 63 of 76 recommendations were noted as completed by management. For the follow up audit, 33 of the completed recommendations were selected for review, and all of them have been implemented by management.

Financial Implications

There are no direct financial implications as a result of the follow up audit.

Report

Details

The payroll process follow-up audit was approved by Council as part of the 2020 Internal Audit work plan, and carried forward into the 2021 audit plan.

The scope of the follow up review was to confirm that implementation of action plans were completed as indicated by management. The review was limited to the findings and recommendations made in the Payroll Process audit report from June 2018. Items that have been identified as completed by management as of December 2019, and assessed as more significant by Internal Audit were reviewed. In the initial audit, 76 opportunities for improvement were identified, with management agreeing to develop action plans to mitigate risks, strengthen controls and comply with policies, procedures and legislative requirements for all of them. As of the start of the follow up audit, 63 recommendations were noted as completed by management. For the follow up audit, 33 of the completed recommendations were selected for review. The audit process included requesting supporting evidence for each of the recommendations selected, and reviewing and assessing the adequacy of action plan implementation.

In assessing the implementation of actions in response to the selected recommendations, we found that all 33 have been fully implemented (see Attachment – 1 Payroll Audit Follow up Summary of Results).

Financial Implications

There are no direct financial implications as a result of the follow up audit.

Consultations

Audit results have been discussed with the General Manager, Human Resources and the Deputy Chief Administrative Officer, Corporate Services.

Strategic Plan Alignment

This report supports the Strategic Plan – Working Together for our Future Priority. The recommendations identified are designed to improve the effectiveness and/or efficiencies of the payroll process governance, risk management and internal control processes.

Attachments

Attachment-1: Payroll Audit Follow up Status Summary of Results

This report was authored and approved by:

Robert Jelacic

General Manager, Internal Audit

Office of the Chief Administrative Officer

519 822 1260 extension 3498

robert.jelacic@guelph.ca

This report was recommended by:

Scott Stewart

Chief Administrative Officer

Office of the Chief Administrative Officer

519 822 1260 extension 2221

scott.stewart@guelph.ca