



Office of the Auditor General / Bureau du vérificateur général

FOLLOW-UP TO THE 2008 AUDIT OF

SICK LEAVE MANAGEMENT

2010

SUIVI DE LA VÉRIFICATION DE LA GESTION

DES CONGÉS DE MALADIE DE 2008

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EXECUTIVE SUMMARY

Introduction

The Follow-up to the 2008 Audit of Sick Leave Management was included in the Auditor General's Audit Plan.

The key findings of the original 2008 audit included:

- Decreasing sick leave is not, at present, an objective of the City's attendance management program. A fundamental goal of any attendance management program should be to decrease sick leave. Unless the City clearly establishes such a goal, decreasing sick leave will continue to represent a challenge for the City;
- For 2007, City employees averaged 10.6 paid sick days per eligible employee, costing taxpayers approximately \$27.8 million;
- City staff feel that corporate policies do not clearly define the roles of respective managers and staff in the sick leave management process;
- Managers perceive that some employees look at short-term sick leave as a benefit owed to them and not for bona fide short-term disability; and,
- Some medical certificates were found to be unsatisfactory and/or questionable, but nonetheless were accepted.

Summary of the Level of Completion

1. The table below outlines our assessment of the level of completion of each recommendation as of Winter 2010.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
LITTLE OR NO ACTION	0 – 24	25, 28	2	6%
ACTION INITIATED	25 – 49	6, 13, 27, 31b	4	12%
PARTIALLY COMPLETE	50 – 74	15, 19, 20, 23, 24, 26, 30	7	20%
SUBSTANTIALLY COMPLETE	75 – 99	5, 7, 14, 21, 29, 32	6	18%
COMPLETE	100	1, 2, 3, 4, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 22, 31a	15	44%
TOTAL			34	100%

2. The table below outlines management’s assessment of the level of completion of each recommendation as of Spring 2011 in response to the OAG assessment. These assessments have not been audited.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
LITTLE OR NO ACTION	0 – 24	-	-	-
ACTION INITIATED	25 – 49	13, 27, 31b,	3	9%
PARTIALLY COMPLETE	50 – 74	28, 30	2	6%
SUBSTANTIALLY COMPLETE	75 – 99	14, 15, 23, 26,	4	12%
COMPLETE	100	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 19, 20, 21, 22, 24, 25, 29, 31a, 32	25	73%
TOTAL			34	100%

Conclusion

Management has made considerable progress in implementing the recommendations from the 2008 Audit of Sick Leave Management. While all actions were not implemented within the timeframes originally envisioned in the management responses to the 2008 audit, overall good progress has been made with the City implementing or having substantially implemented 62% of the audit recommendations.

The 2005 to 2010 average sick leave days per City employee compared to the City of Toronto and the Toronto Transit Commission are as follows:

TABLE 1: 2005-2010 Average Sick Leave Days Per Employee

Year	City of Ottawa	City of Toronto (1)	Toronto Transit Commission (2)
2005	10.3	8.7	Did not obtain
2006	10.1	7.6	Did not obtain
2007	10.6	7.9	12.6
2008	9.9	8.0	13.2
2009	10.3	7.8	12.9
2010	10.7	10.4	13.0

(1) Source: City of Toronto - 2005-2007 AG audit report; 2008-2010 Human Resources

(2) Source: Toronto Transit Commission – Human Resources

Table 2 below compares the 2007 AMP average to the 2010 AMP average sick leave days per employee for the four branches that we reviewed in greater detail in the original 2008 audit.

TABLE 2: Comparison: AMP - Average Sick Days 2007 vs. 2010

Source: Human Resources Dept.

Branch	Year	Average # Sick Days per Employee
Employment & Financial Assistance *	2007	13.9
	2010	15.8
Ottawa Paramedic Service	2007	14.7
	2010	13.2
Long Term Care	2007	12.0
	2010	10.7
Traffic & Parking Operations Roads & Traffic Operations & Mtce	2007	10.3
	2010	11.6

* Name changed in 2010

We found that new procedures and processes were put in place to address the concerns noted in the original audit. Some of the key elements include strengthening AMP objectives to include decreasing sick leave; establishing top-up/top down processes; and, clawing back of uncertified sick leave days greater than provided under individual collective agreements.

Management's attention will now be needed to address the remaining recommendations from the 2008 Audit of Sick Leave Management, where effective action is still pending or has not progressed to expected levels. These areas include:

- Issues surrounding the AMP databases remain; the process contains manual steps, the database contains errors and the verification process could be improved. Specifically, we found that:
 - In November 2010, we were provided both AMP databases. In total, these contained 12,270 City employees (i.e., 11,302 full-time employees and 968 part-time employees). As confirmed by Management in their response, 266 employees were missing from the databases (144 full-time, 28 part-time and 94 employees who had resigned). These employees all had taken sick leave in 2009 but were not captured by AMP. This represents an error rate of 2.2%.
 - We provided management with a list of 836 employees whose sick leave in SAP did not match the sick leave reported in AMP. These 836 employees are in addition to the 266 employees whose sick leave was not captured at all in either AMP databases.
 - Management represented that employee absence trends are monitored, however in some areas, there was little or no documentation to substantiate that monitoring occurred.

- The Inventory of Existing Temporary Modified Duties/Positions (March 2010) provided during the audit requires further development and/or enhancement. We found the inventory provided to be limited, unfinished, and lacking in particulars of duties.
- Since September 2009, the City recovers (claws back) pay for uncertified sick leave days greater than what is provided under individual collective agreements.
- The City has not established objectives or set measurable targets for the decreasing sick leave and does not report to all levels of management as well as City Council on the status of the set targets vs. improvements in absenteeism; and, days taken by branch as well as related costs each cycle.
- For the most part, the City's average days of sick leave per employee has remained constant averaging 10.3 days/employee in 2009 and 10.7 days/employee in 2010.

Acknowledgement

We wish to express our appreciation for the cooperation and assistance afforded the audit team by management.

RÉSUMÉ

Introduction

Le Suivi de la vérification de la gestion des congés de maladie de 2008 était prévu dans le Plan de vérification du vérificateur général.

Les principales constatations de la vérification de 2008 sont les suivantes :

- Réduire les congés de maladie n'est pas, pour le moment, un objectif du programme de gestion des présences de la Ville. Un objectif fondamental de tout programme de gestion de l'assiduité doit être de réduire les congés de maladie. À moins que la Ville ne se fixe clairement un tel but, la réduction des congés de maladie continuera à représenter un défi pour la Ville;
- En 2007, les employés municipaux ont pris en moyenne 10,6 jours de congés de maladie payés par employé, ce qui a coûté quelque 27,8 millions de dollars aux contribuables;
- Les employés de la Ville estiment que les politiques municipales ne définissent pas clairement le rôle respectif des gestionnaires et du personnel dans le processus de gestion des congés de maladie;
- Les gestionnaires pensent que certains employés considèrent les congés de maladie comme un avantage qui leur est dû et qui n'a pas à être justifié par une véritable invalidité de courte durée; et
- Certains certificats médicaux se sont avérés insatisfaisants et/ou douteux, mais ont néanmoins été acceptés.

Sommaire du degré d'achèvement

1. Le tableau ci-dessous présente notre évaluation du degré d'achèvement de chaque recommandation à l'hiver 2010 :

CATÉGORIE	POURCENTAGE COMPLÉTÉ	RECOMMANDATIONS	NOMBRE DE RECOMMANDATIONS	POURCENTAGE DU TOTAL DES RECOMMANDATIONS
PEU OU PAS DE MESURES PRISES	0 – 24	25, 28	2	6 %
ACTION AMORCÉE	25 – 49	6, 13, 27, 31b	4	12 %
COMPLÉTÉE EN PARTIE	50 – 74	15, 19, 20, 23, 24, 26, 30	7	21 %
PRATIQUEMENT COMPLÉTÉE	75 – 99	5, 7, 14, 21, 29, 32	6	18 %
COMPLÉTÉE	100	1, 2, 3, 4, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 22, 31a	15	44 %
TOTAL			34	100 %

2. Le tableau ci-dessous présente l'évaluation de la direction concernant le degré de réalisation de chaque recommandation en réponse à l'évaluation du Bureau du vérificateur général. Ces évaluations n'ont pas fait l'objet d'une vérification.

CATÉGORIE	POURCENTAGE COMPLÉTÉ	RECOMMANDATIONS	NOMBRE DE RECOMMANDATIONS	POURCENTAGE DU TOTAL DES RECOMMANDATIONS
PEU OU PAS DE MESURES PRISES	0 – 24	-	-	-
ACTION AMORCÉE	25 – 49	13, 27, 31b,	3	9 %
COMPLÉTÉE EN PARTIE	50 – 74	28, 30	2	6 %
PRATIQUEMENT COMPLÉTÉE	75 – 99	14, 15, 23, 26,	4	12 %
COMPLÉTÉE	100	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 19, 20, 21, 22, 24, 25, 29, 31a, 32	25	73 %
TOTAL			34	100 %

Conclusion

La direction a réalisé de gros progrès dans la mise en œuvre des recommandations de la Vérification de 2008 de la gestion des congés de maladie. Bien que toutes les mesures n'aient pas été mises en place selon les échéanciers envisagés à l'origine dans les réponses de la direction à la Vérification de 2008, des progrès notables ont été accomplis, la Ville ayant mis en œuvre, totalement ou en grande partie, 62 % des recommandations de la vérification.

Les nombres moyens de journées de congé de maladie par employé municipal de 2005 à 2010 comparativement à la Ville de Toronto et à la Toronto Transit Commission (Commission du transport en commun) se répartissent comme suit :

TABEAU 1 : Nombre moyen de journées de congé de maladie par employé de 2005 à 2010

Année	Ville d'Ottawa	Ville de Toronto (1)	Toronto Transit Commission (2)
2005	10,3	8,7	Non obtenu
2006	10,1	7,6	Non obtenu
2007	10,6	7,9	12,6
2008	9,9	8,0	13,2
2009	10,3	7,8	12,9
2010	10,7	10,4	13,0

(1) Source : Ville de Toronto – rapport de vérification 2005-2007 du VG; 2008-2010 Ressources humaines

(2) Source : Toronto Transit Commission – Ressources humaines

Le Tableau 2 ci-dessous compare la moyenne des journées de congé de maladie par employé recensée dans le PGP de 2007 à celle du PGP de 2010 pour les quatre directions qui avaient été examinées plus en détail dans la vérification originale de 2008.

TABLEAU 2 : Comparaison : PGP - Moyenne des journées de congé de maladie de 2007 par rapport à celle de 2010

Source : Service des ressources humaines

Direction	Année	Moyenne du nombre de jours de congé de maladie par employé
Emploi et Aide financière *	2007	13,9
	2010	15,8
Opérations des services sociaux	2007	14,7
	2010	13,2
Service paramédic d'Ottawa	2007	12,0
	2010	10,7
Soins de longue durée	2007	10,3
	2010	11,6
Circulation et Stationnement *	2007	10,3
	2010	11,6
Entretien des routes et Circulation routière	2007	10,3
	2010	11,6

* *Changement de nom en 2010*

Nous avons constaté que de nouvelles procédures et de nouveaux processus visant à régler les inquiétudes soulevées dans la vérification originale ont été mis en œuvre. Certains éléments clés consistent en un renforcement des objectifs du PGP pour comprendre une réduction des congés de maladie; l'établissement de processus de supplément ou de réduction de journées de congé de maladie; et le recouvrement des journées de congé de maladie sans certificat médical prises au-delà de celles autorisées par les conventions collectives des employées.

La direction devra maintenant porter son attention sur la réalisation des recommandations restantes de la Vérification de 2008 de la gestion des congés de maladie qui sont toujours en attente de mesures efficaces ou qui n'ont pas progressé jusqu'au niveau attendu, entre autres :

- Les questions entourant les bases de données du PGP qui demeurent; le processus comprend des étapes manuelles, la base de données contient des erreurs et le processus de vérification pourrait être amélioré. Plus précisément, nous avons constaté que :
 - En novembre 2010, on nous a fourni les deux bases de données du PGP. En tout, elles renferment le nom de 12 270 employés municipaux (c.-à-d. 11 302 employés à plein temps et 968 employés à temps partiel). Comme l'a confirmé la direction dans sa réponse, 266 employés n'étaient pas inscrits dans la base de données (144 à temps plein, 28 à temps partiel et 94 qui avaient démissionné). Ces employés avaient tous pris des congés de maladie en 2009,

mais ne paraissaient pas dans le PGP, ce qui représente un taux d'erreur de 2,2 %.

- Nous avons fourni une liste de 836 employés à la direction dont les congés de maladie dans SAP ne correspondaient pas aux congés de maladie signalés dans le PGP. Ces 836 employés s'ajoutent aux 266 employés dont les congés de maladie n'avaient pas du tout été enregistrés dans aucune des bases de données du PGP.
- La direction a fait remarqué que les tendances en matière d'absentéisme des employés sont surveillées; toutefois, dans certains secteurs, il n'existait que peu de documentation, voire aucune, qui prouvait que ce contrôle avait eu lieu.
- L'Inventaire des tâches ou des postes temporaires modifiés actuels (mars 2010) fourni durant la vérification nécessite une plus grande élaboration ou des améliorations. Nous avons noté que l'inventaire fourni était limité, non terminé et qu'il manquait de précisions quant aux tâches.
- Depuis septembre 2009, la Ville récupère (recouvre) sur les paies les journées de congé de maladie sans certificat médical au-delà des journées autorisées selon les conventions collectives des employés.
- La Ville n'a pas fixé d'objectifs ni établi de cibles mesurables en ce qui concerne les congés de maladie et elle ne fait pas rapport à tous les niveaux de gestion ni au Conseil sur l'état des objectifs visés par rapport aux améliorations en matière d'absentéisme, ainsi que le nombre de jours pris par direction et les coûts connexes pour chaque cycle.
- En majeure partie, le nombre moyen de journées de congé de maladie par employé est resté stable, se situant en moyenne à 10,3 journées par employé en 2009 et à 10,7 journées par employé en 2010.

Remerciements

Nous tenons à remercier la direction pour la coopération et l'assistance accordées à l'équipe de vérification.

1 INTRODUCTION

The Follow-up to the 2008 Audit of Sick Leave Management was included in the Auditor General's Audit Plan.

The key findings of the original 2008 audit included:

- Decreasing sick leave is not, at present, an objective of the City's attendance management program. A fundamental goal of any attendance management program should be to decrease sick leave. Unless the City clearly establishes such a goal, decreasing sick leave will continue to represent a challenge for the City;
- For 2007, City employees averaged 10.6 paid sick days per eligible employee, costing taxpayers approximately \$27.8 million;
- City staff feel that corporate policies do not clearly define the roles of respective managers and staff in the sick leave management process;
- Managers perceive that some employees look at short-term sick leave as a benefit owed to them and not for bona fide short-term disability; and,
- Some medical certificates were found to be unsatisfactory and/or questionable, but nonetheless were accepted.

2 OBJECTIVES AND KEY FINDINGS OF THE ORIGINAL 2008 AUDIT

Audit Objective 1: Assess if absenteeism related to sick leave is appropriately managed.

The City of Ottawa has managed its employee's sick leave through two programs: the Attendance Improvement Program, and from January 2007 on, through the Attendance Management Program. The objectives of AMP are to:

- "Recognize exemplary attendance and/or improved attendance
- Foster employee awareness of the importance of good attendance
- Assist employees in improving attendance through a variety of programs
- Encourage the reduction of the excessive use of IPP or sick leave benefits
- Accommodate employees with disabilities as defined under the Ontario/Canadian Human Rights legislation
- Encourage the proper use of sick leave"

As decreasing sick leave is not, at present, an objective of the City's current program, no efforts are specifically made to do so. It is our opinion that a fundamental goal of any attendance management program should be to decrease sick leave. Unless the City clearly establishes such a goal and that senior managers

communicate it to lower level employees, decreasing sick leave will continue to represent a challenge for the City.

The average paid sick hours per eligible employee has slightly increased from 2006 to 2007. Employee Services reported in the HRBN - Annual Benchmarking Survey, for 2007, that 11,470 City employees used 881,547 paid sick hours for an average of 76.9 paid sick hours per eligible employee. Management estimates that, including Ottawa Public Library, sick leave costs taxpayers approximately \$27.8 million or 4.5% of the \$618.5 million total employee's compensation budget eligible for short-term disability. This represents an average increase of 3 paid hours per participating employee from 2006. During 2006, a total of 844,089 paid sick hours were incurred for an average of 73.9 paid sick hours per eligible employee (11,417 City employees).

When comparing Ottawa to other cities that have responded to the HRBN survey, it was observed that many cities, such as Mississauga, had paid sick leave hours per eligible employees lower than Ottawa.

Occupational Health Consultants (OHC) feel that corporate policies do not clearly define the roles of the OHCs, managers and Labour Relations in the sick leave management process. The Employee Health and Wellness (EH&W) unit perceives that some employees look at short-term sick leave as a benefit owed to them and not a form of insurance to be used for bona fide short-term disability. Managers across the City share this view. There is a perception that as long as an employee provides a medical certificate from a doctor, which has been accepted by their manager, very little can be done to manage sick leave. OHCs report that they do not feel supported when they determine that the medical information provided does not support an employee's sick leave, and that they are often unclear as to what Labour Relations and Legal expect from them when preparing for sick leave-related grievance or arbitration proceedings. They also report that they are often requested to seek/provide information that could violate their nursing code of practice. OHCs are also uncomfortable attending grievance/arbitration hearings alongside LR and Legal, jeopardizing their ability to appear somewhat neutral in the disability management process, and to fulfill their other wellness role with employees.

EH&W indicated that some medical certificates found to be unsatisfactory and/or questionable, are nonetheless accepted. EH&W provided us with 25 examples where employees should have provided an appropriate medical certificate and did not. Six employees had not provided any certificates at all. EH&W have introduced a process to identify employees who have not provided the appropriate certificate, however the information may not be timely. Concerns related to medical certificates provided by employees relate to (examples can be associated to more than one category):

- 18 of 25 where the medical certificate was submitted more than 10 days from the start of the absence;
- 6 of 25 were “shopping lists” where one medical certificate is provided by an employee covering multiple unrelated absences under an extended period (months). This practice is more common in Fire Services. (e.g., A memo was sent in September to Fire Services employees requesting a medical certificate for previous sick leave days, e.g., from January, February, etc.);
- 11 of 25 where a physician did not see the employee during the illness period and/or not under their care received medical certificates. In some cases, a physician was seen within a relatively short period after the absence/illness. However, in other cases the medical certificate was obtained months later;
- 2 of 25 where the employee’s absences and dates provided on medical certificate differed; and,
- 1 of 25 where the medical certificate was not dated.

Satisfactory medical certificates are not always coded certified in SAP prior to being put on record in an employee’s human resources file. We tested a separate sample of 24 absences where a medical certificate should have been received from the employee and found:

- 12 medical notes were on file but the leave was not coded as certified in SAP;
- 3 medical notes were on file and the leave was not coded as certified in SAP due to lack of dates and one was a fax; and,
- 9 employees did not have a medical note on file.

The audit reviewed the following four areas where 2007 average number of short-term sick days per employee was high.

Sample Area Reviewed	Absence Days	Head Count	Average Day per Headcount
EFA Centre Central Division	2,547	142	18
Centre d'accueil Champlain	1,801	169	11
Signal Design and Specification, Traffic Ops.	767	39	20
Ottawa Paramedic Service, Platoon B&D	2,010	115	17

We also examined an additional sample of timesheets for 25 employees: 5 from each of the areas being reviewed (i.e., EFA Centre Central Division; Centre d'accueil Champlain Division; Signal Design and Specification Unit, Traffic Operations; and, Platoon B&D, Ottawa Paramedic). Management indicates that all references to B&D Platoons are only valid in SAP. They further state that Paramedics listed in SAP may (and often) are not aligned with the actual B&D Platoons as managed in Telestaff. Telestaff manages platoon assignments separately and not necessarily in accordance with SAP. If a high percentage of those staff who took sick leave were shown in the sample as reporting to Platoon B&D and are now assigned on the schedule to a different Coordinator, the report would incorrectly reflect a higher absenteeism with that Platoon. The reporting structure in the Paramedic Service differs from other departments within the City where the employee's supervisor oversees a Platoon. The Platoon is based on the work schedule. When an employee changes work schedules, they change Coordinators and Platoons. This was not being captured in SAP when employees changed schedules. Employees will frequently change schedules to maintain balanced staffing levels throughout the year.

However, as the City's Enterprise-wide Resources Planning System, SAP's accuracy should continuously and consistently be maintained for all personnel including Paramedics.

In addition, we selected a sample of five employees City-wide (i.e., Para Transpo; Client Service Centre; Technology Infrastructure; Roads; and, Drinking Water). We noted ineffective control over the submission, approval, and capturing of sick leave forms for employees on exception reporting. Although the City has established procedures, we found that lapse times for employees on exception reporting were not always enforced which resulted in inadequate control over submissions. Delays were noted in both employees submitting a timesheet and supervisory signing. In one case, the employee submitted four timesheets during 2007 with absence being reported to Payroll months after their occurrence. By not submitting a timesheet in a timely fashion, an employee can potentially:

- Be compensated at 100% of his/her salary when in fact, it should be at a reduced rate of 67% (e.g., using second bank of sick leave);
- Not be placed on the AMP or not advance to the next step;
- Draw down on more than their uncertified sick leave allocation, etc.

For the sample of timesheets from 5 employees in each area covered and 5 employees selected City wide for a total of 25, we also reviewed the number of occurrences where uncertified sick leave days were attached to a statutory holiday or a weekend. Where an employee was absent on consecutive uncertified days, e.g., a Thursday and a Friday, this is considered as one occurrence; a Friday and the following Monday, is also considered one occurrence. In addition, it is important to

note that only uncertified sick leave days are included in the following table. We found:

UNCERTIFIED SICK LEAVE

Five Employees from:	Total Occurrences of Sick Leave	# of Occurrences on a weekend / Attached to Weekend or Statutory Holiday	%
City wide	36	23	64%
EFA Centre Central Division	27	15	56%
Centre d'accueil Champlain Division	30	19	63%
Signal Design and Specification employees	28	16	57%
Platoon B&D employees, Paramedic	19	13	68%

In addition, 6 of these 25 employees had taken greater than their collective agreements allotment of uncertified leave days.

The practice of recovering compensation for uncertified sick leave days in excess of collective agreements allocation is inconsistently applied across the City. Although three of the four areas reviewed had considered recovering compensation, only Ottawa Paramedic Service and Traffic Operations have successfully recovered compensation for uncertified sick leave days in excess of allocations. We found that the City has not established a consistent City-wide initiative to recover those days uncertified which are in excess of an employee's collective agreement allotment. This was originally identified in the 2006 audit of the Financial Control Environment.

During the course of this and previous audits, we noted that SAP had not been fully programmed to eliminate and/or reduce the number of manual processes which staff are required to conduct. One of these processes relates to the top-up or top-down of short-term sick banks being performed by OHCs. A risk exists, that if this manual process is not conducted on time, an employee may take greater than the 85-day bank for an illness and be compensated at 100% of his/her salary when in fact, it should be at a reduced rate of 67% (e.g., using a second bank of sick leave).

Accommodations (modified work arrangements) are not consistently provided to staff across City departments. Some employees on sick leave could return to work at an earlier date if they were provided modified work. The City lacks a City-wide inventory of modified duties position, which could be matched to employees.

We found that SAP's utilization continues to be a struggle for some managers.

Three of the four areas reviewed did not conduct trend analysis. Although Ottawa Paramedic Service did conduct trend analysis, we identified a number of occurrences where two employees residing at a same address and either working in a same unit or branch, took sick leave on a same specific day. This trend was also identified in Employment and Financial Assistance Branch. The following table

highlights those employees living at a same address, which took three or more days of sick leave concurrently and nine or more days of sick leave concurrently.

BRANCH	Took 3 > days of sick leave concurrently.		Took 9 > of sick leave concurrently.	
	Pairs of Employees residing at the same address	% of Employees residing together	Pairs of Employees residing at the same address	% of Employees residing together
Employment & Financial Assistance (see table 8)	7 of 24	29%	4 of 24	17%
Ottawa Paramedic Service (see table 15)	8 of 26	31%	3 of 26	12%

Audit Objective 2: Assess appropriateness and effectiveness of the Attendance Management Program.

An AMP cycle covers a period of six months. There are lengthy delays from the end-of-cycle to the issuance of an attendance letter to employees. In all cases, at least half of the next cycle had expired before an employee was given an attendance letter.

The City has no “wellness strategy” and no overarching initiative to decrease sick leave. Using the AMP data, we found that approximately:

- 29% of employees received letters for good or excellent attendance during 2007;
- 8% of employees were on AMP at various steps; and,
- 63% of employees captured by the database did not have good or excellent attendance nor did their sick leave meet the AMP criteria and therefore were not being addressed under any strategy. Cases of high absenteeism falling within the 63% may still need to be addressed. From both an operational and financial aspect, the City would also benefit by decreasing sick leave of those employees not meeting the AMP criteria.

AMP is a monitoring and reporting tool. Days, which managers deem an employee to be legitimately sick, may be excluded using discretion. The remaining days are eligible to the program. Although AMP forces managers to take notice of their employees’ sick leave every six months, in our opinion, it has limited chances of decreasing sick leave as AMP is a non-disciplinary program and managers do not have the right to know the cause of absences.

Ottawa Paramedic Service has established a “discretion committee”, consisting of 10 coordinators and 1 officer from OPS as well as the Health and Safety (H&S) Analyst from Employee Services to convene and evaluate all requests for discretion. In other areas of the City, one manager grants discretion for their direct reports. We reviewed both the issue of the existence of a discretion committee and the recording

of personal information with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and Elections Services Division. We were informed that although specific names of employees are not given to the committee, discussion of staff medical conditions in this forum infringes on an employee’s privacy. In addition, as there is no legislative reason to capture any employee personal medical information on a database, we were informed that OPS do not have the right to do so. In fact, only Health and Safety Division have this legislative right.

The City has not established and communicated objectives and set measurable targets to decrease sick leave absences. Goals and objectives would give managers a clear definition of where the City sees itself within a distinct timeframe.

AMP reporting tool is not automated which creates a high risk of unintentional inaccuracies. Specifically we found that previous cycle data was not re-extracted. As SAP is a dynamic system, any sick leave entered to SAP for a previous cycle but after the data extract date, failed to be captured on the AMP databases. Management indicated that ensuring AMP’s data accuracy rests with managers. However, we disagree with this approach. The H&S Analyst should be disseminating to departments accurate data. It should not require a manager to verify its validity. There is also no verification that each manager re-ran the data in SAP to confirm its accuracy. We conclude that the effectiveness of the program is jeopardized and the program administrator’s role is questionable when the onus for the accuracy of the information is placed on managers.

Some employees were not included on the AMP databases provided. We reviewed four divisions and identified 33 employees that were not included in either AMP databases but which incurred 452 sick leave days during 2007.

DIVISION	SAP Headcount	AMP Missing	TOTAL Sick Leave Day by Division (per SAP)	AMP missing	% Sick Leave Missing
EFA Centre Central	142	3	2,547	91	4%
Centre d'accueil Champlain	169	9	1,801	70	4%
Operations Division, OPS	352	9	5,028	114	2%
Traffic Operations	197	12	2,201	177	8%
TOTAL	860	33	11,577	452	4%

For the four divisions we reviewed, an average of 4% of sick leave reflected in the AMP databases was understated due to employees not captured. This does not take into account any inaccuracies, such as understatements of sick leave taken, resulting from AMP data not being regenerated for previous cycles.

As part of AMP, the Health and Safety Division of Employee Services calculate the average number of sick days per employee. However, these statistics have not been communicated to operational managers as an evaluation of how they compare to other areas and to City Council for information purposes. Because absenteeism is a significant cost to the City, in our opinion, Employee Services should communicate each cycle's results downward from Executive Management Committee all the way down to program managers as well as to City Council. Reporting should reflect both the number of days as well as the related costs.

We noted that the City of Toronto was able to over time reduce its average sick leave day per employee from 9.2 days in 2001 to 7.9 days in 2007.

Management advised us that the City of Toronto's *Short Term Sick Leave Plan* differs significantly from the City of Ottawa's plan. City of Toronto employees accrue sick leave based on hours worked. Once the accrued number of days or hours have been utilized, there are no provisions for the leave to be replenished until the employee is able to accrue more, whereas, with the City of Ottawa, permanent full-time employees with at least six months service are eligible for Income Protection Plan (IPP) benefits of 17 weeks (85 days) annually. Some of this is paid at full salary, and some at 66 2/3% of salary, based on years of service (i.e., 1 year of service - 2 weeks at full salary, and 15 weeks at 66 2/3%; 10 years of service - 17 weeks at full salary). This entitlement can also be reinstated within the same year under certain conditions (i.e., employee returns to work for at least one full shift and needs to go off work again for a different medical condition; or employee returns to work and subsequently goes off again for a related medical condition, as long as 30 calendar days have elapsed between the cessation of the previous claim and the commencement of the related claim CUPE 503). Nonetheless, it is important to note that the City of Toronto has decreased its sick leave.

The following table compares the City of Toronto's AMP averages for the last three years to the City of Ottawa's levels.

Year	City of Ottawa	City of Toronto
2005	10.3	8.7
2006	10.1	7.6
2007	10.6	7.9

3 STATUS OF IMPLEMENTATION OF 2008 AUDIT RECOMMENDATIONS

Recommendation 1

That the City establish and communicate a fundamental AMP objective of decreasing sick leave.

2008 Management Response

Management agrees with this recommendation. The objective has been established and communicated.

The Application section of the Attendance Management Program (AMP) procedures document clearly states that the program's primary objectives are to:

- Encourage and recognize exemplary attendance and/or improved attendance; and,
- Address absenteeism related to the use of sick leave.

The section further states that culpable absences, and any related disciplinary action, will be dealt with outside of this program.

The program information is available to managers and employees on Ozone.

Management Representation of the Status of Implementation of Recommendation 1 as of September 30, 2010

See Management Response above.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 1

The Attendance Management Program policy and procedure was last updated on Ozone January 26, 2009. The AMP Guidelines document presently includes among its objectives, "Encourage the reduction of the excessive use of IPP or sick leave benefits" , and the AMP Procedures document includes "the program is also designed to address absenteeism related to the use of sick leave" as part of its Application section.

OAG: % complete **100%**

2008 Recommendation 2

That the City create SAP standard reports to assist managers in monitoring, investigating and managing employees sick leave trends.

2008 Management Response

Management agrees with this recommendation and has implemented it.

Standard SAP sick leave reports are now available on Ozone under ManagerInfo > HR Reports > Sick Leave Usage Reports. The availability of these reports was communicated in a Management Bulletin on May 12, 2009.

Management Representation of the Status of Implementation of Recommendation 2 as of September 30, 2010

See Management Response above.

Management: % complete ***100%***

OAG's Follow-up Audit Findings regarding Recommendation 2

The City did not create any new SAP standard report to assist managers in monitoring, investigating and managing employees' sick leave trends. However, they have made available to users the following reports:

1. Sick Leave Usage Report (ZRXHR429_MSS) made available May, 2009.
2. Leave Balances Report (ZRXHR432_EP) made available June, 2008.
3. i-Views (My Team Lead Calendar and My Employees) made available November, 2009.

OAG: % complete ***100%***

2008 Recommendation 3

That the City ensure that employees on exception reporting submit timesheets promptly and remind managers/supervisor of their responsibility to ensure direct reports submit timesheets within the required 5 to 10 days after the leave or additional hours are worked.

2008 Management Response

Management agrees with this recommendation.

Management agrees that all City employees are responsible for submitting their time sheets and leave requests in a timely manner to their supervisors/managers, who are in turn responsible for ensuring that the time and leave is approved and entered into SAP. Managers are also responsible for completing timesheets on behalf of employees who are away from work for more than four consecutive days.

Managers were advised of the importance of submitting time and leave reporting forms in a timely manner in recent communications issued in the spring of 2009 regarding the automated sick leave tracking process. A broader communication to managers and staff is planned for summer 2009 via employee communications and *City Briefs* to outline the same requirement and the benefits of having up-to-date information.

The importance of submitting forms in a timely manner will also be reinforced during New Employee orientation sessions commencing Q3 2009.

Management Representation of the Status of Implementation of Recommendation 3 as of September 30, 2010

Management and employee bulletins were issued on this subject in May 2009 and August 2009.

The importance of submitting forms in a timely manner was added as a discussion point in the new employee orientation sessions in October 2010.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 3

Further to our review of the management and employee bulletins issued in 2009 and the relevant slide added as a discussion point in the new employee orientation sessions in October 2010 which were provided during the audit, we believe action has been taken.

OAG: % complete *100%*

2008 Recommendation 4

That the City ensure that all employees provide the required satisfactory medical certificates to EH&W within the prescribed number of days, as stipulated by individual collective agreements and that the City not pay these absences until a satisfactory medical certificate is received.

2008 Management Response

Management agrees with this recommendation.

Management agrees that it is an employee's responsibility to submit satisfactory medical certificates in a timely manner to their manager, to whom falls the responsibility for accepting or rejecting the certificates on the basis of established criteria and ensuring satisfactory certificates are forwarded to EH&W for inclusion in the employee's medical file.

Management also agrees that it is a manager's responsibility to ensure that approved, certified sick leave is entered into SAP for payment only after a satisfactory medical certificate has been received and approved per the applicable collective agreement.

Recent improvements have been made to the sick leave tracking process. Since May 2009, managers have been receiving emails advising them when their employee(s) sick leave has been entered into the SAP system and that a medical certificate is required. This allows the manager to better manage the certification process and to ensure that sick leave is appropriately approved and paid

By September 2009, if an employee submits time sheets for uncertified sick leave and his or her uncertified sick leave is exhausted, the time submitted will automatically revert to unpaid sick leave if a medical certificate has not been submitted and approved to support certified sick leave.

OAG COMMENT: The OAG considers that this recommendation should be forwarded to the Audit, Budget and Finance Committee for discussion.

Management Representation of the Status of Implementation of Recommendation 4 as of September 30, 2010

As per the management response, no further action is required in the implementation of this recommendation.

As of September 1, 2009 an automated tracking system was implemented to ensure that sick leave is not paid unless satisfactory medical certificates are provided in line with applicable collective agreements.

As an added measure, managers and employees will be reminded of the criteria for acceptable medical certificates via bulletins to be issued in Q1 2011. Managers will be reminded of their responsibility to approve and submit time/leave requests for their staff as part of the same bulletin.

Management considers implementation of this recommendation to be complete.

Management: % complete ***100%***

OAG's Follow-up Audit Findings regarding Recommendation 4

Further to our review of documentation provided by management during the audit as well as testing conducted on a sample of 30 employees, we believe implementation to be complete.

The implementation of the automated tracking system in September 2009 has computerized this process for most office employees. For the six month period ranging from October 1, 2009 to March 31, 2010, Management has advised that of the 1,506.13 days initially clawed back from employees; of these 972.23 days were subsequently paid.

OAG: % complete ***100%***

2008 Recommendation 5

That the City document and communicate a policy/procedure/guideline clearly stating the criteria when a medical certificate will be deemed unsatisfactory and will not be accepted, (e.g., listing of an employee's absences in more than one period; doctor's medical certificate where the employee was not seen by the doctor during the absence; medical certificate for an absence which occurred at a much earlier date, etc.) and that responsibility for refusal of a medical certificate be clearly established.

2008 Management Response

Management agrees with this recommendation.

Management will establish and document criteria for acceptable medical certificates, and communicate it to management, employees and unions by Q4 2009.

Management Representation of the Status of Implementation of Recommendation 5 as of September 30, 2010

The criteria for acceptable medical certificates has been documented. Management and employee bulletins will be prepared and issued during Q4 2010.

Management: % complete *75%*

OAG's Follow-up Audit Findings regarding Recommendation 5

We determined that the "Medical Certification (Sick Leave) Process" document provided by management did not contain any criteria as to when a medical certificate will be deemed unsatisfactory and will not be accepted.

At the time of the follow up, management advised that management and employee bulletins which would include the criteria of a satisfactory medical certified had been drafted and were scheduled to be distributed during Q1 2011.

The bulletins also state that either EHW or the employee's manager can deem a medical certificate not satisfactory relative to the criteria.

OAG: % complete *75%*

Management Representation of Status of Implementation of Recommendation 5 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

The criteria for acceptable medical certificates was communicated via a Management Bulletin issued on January 14, 2011 and an employee bulletin was included in the March 15, 2011 edition of In The Loop.

Medical certificates not meeting the criteria are not accepted.

Management considers implementation of this recommendation to be complete.

Management: % complete

100%

2008 Recommendation 6

That Employee Health and Wellness ensure that medical certificates are appropriate and meet the City's requirements and be given the final authority to challenge medical certificates.

2008 Management Response

Management partially agrees with this recommendation.

Management agrees that only those medical certificates that meet established criteria are to be accepted for substantiating sick leave (criteria to be formalized as outlined in Recommendation 5).

However, management disagrees with the suggestion that EH&W has the responsibility and final authority for the approval of medical certificates: this is the responsibility of managers.

EH&W will establish the criteria for acceptable medical certificates based on their expertise and recognized industry practice, and will continue to provide guidance to management in the application of the criteria in support of managers' responsibility to approve leave and manage the attendance of employees. Going forward, managers will be reminded of their responsibility for approving all types of leave (including sick leave), and will be provided training in support of this responsibility.

OAG COMMENT: The OAG considers that this recommendation should be forwarded to the Audit, Budget and Finance Committee for discussion.

Management Representation of the Status of Implementation of Recommendation 6 as of September 30, 2010

As per the management response, the first portion of this recommendation is substantially complete.

The criteria for acceptable medical certificates are regularly communicated to employees via correspondence sent to them by EH&W if a submitted medical certificate cannot be certified. Managers and employees will be reminded of the criteria for acceptable medical certificates via bulletins to be issued in Q1 2011. Managers will be reminded of their responsibility to approve and submit time/leave requests for their staff as part of the same bulletin.

The second portion of this recommendation has not been implemented due to the reasons outlined in the management response.

Management: % complete

25%

OAG's Follow-up Audit Findings regarding Recommendation 6

We concur with management's representation that action has been initiated.

Employee Communications and Management Bulletins were planned for Q1 2011. The drafts stated that either EHW or the employee's manager can deem a medical certificate not satisfactory relative to the criteria. Management has determined that it would give the responsibility to approve leave and manage the attendance of employees to managers.

The bulletins further described what constitutes a satisfactory support document.

OAG: % complete ***25%***

Management Representation of Status of Implementation of Recommendation 6 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made. The criteria for acceptable medical certificates was communicated via a Management Bulletin issued on January 14, 2011 (as outlined under Recommendation 5).

In an effort to ensure consistent application of the criteria across the organization, Employee Health and Wellness will continue to provide guidance to managers in support of managers' responsibility to approve leave and manage the attendance of employees.

In accordance with the original scope of the recommendation, management has taken steps to ensure that medical certificates are appropriate and meet the City's requirements.

Management considers implementation of this recommendation to be complete.

Management: % complete ***100%***

2008 Recommendation 7

That Employee Services ensure that employees be advised of those certificates, which are found unsatisfactory and that a consistent follow-up process occur to get a satisfactory certificate.

2008 Management Response

Management agrees with this recommendation. EH&W already undertakes this practice on a regular basis.

Under the newly implemented process, the responsibility for follow-up will be with managers/supervisors with support from EH&W. The May 12, 2009 Management Bulletin regarding the new sick leave tracking process explained to managers their responsibility for contacting employees to remind them of the need for medical certificates once they have exhausted their uncertified sick leave entitlements. This has also been reinforced during management briefing sessions held in conjunction with the management bulletin.

Management will ensure that the communication to managers under recommendation 5 also reminds managers/supervisors of their responsibility to follow up on their employees' outstanding satisfactory medical certificates. Employees will also be reminded of what constitutes a satisfactory medical certificate.

Management Representation of the Status of Implementation of Recommendation 7 as of September 30, 2010

The first round of communications was issued in May 2009. A second round was issued in August 2009 in advance of the September 1, 2009 implementation of the new automated sick leave tracking system.

The criteria for acceptable medical certificates has been documented. Management and employee bulletins will be prepared and issued during Q4 2010.

Management: % complete *75%*

OAG's Follow-up Audit Findings regarding Recommendation 7

Management has determined that it would give the responsibility for follow-up to managers/supervisors with support from EH&W.

Management advised us that the "process used to advise an employee that their medical certificate was not accepted is correspondence to employee and an email to manager", and the "Employees are not normally allotted additional days to provide a new medical certificate, but some exceptions on a case-by-case basis based on the nature of the problem with the original certificate".

In July 2010, 129 days were originally clawed back. Medical certificate for 10 of these days were deemed not satisfactory due to being submitted late (content of the medical certificate was acceptable). However, management requested certification for 9 of these days due to extenuating circumstances.

At the time of the follow up, management advised that Management and Employee Bulletins which would include the criteria of a satisfactory medical certificate had been drafted and were scheduled to be distributed during Q1 2011.

OAG: % complete *75%*

Management Representation of Status of Implementation of Recommendation 7 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

The criteria for acceptable medical certificates was communicated via a Management Bulletin issued on January 14, 2011 and an employee bulletin was included in the March 15, 2011 edition of In The Loop.

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

2008 Recommendation 8

That Employee Services ensure that those certificates, which are received and satisfactory, are promptly and accurately entered in SAP.

2008 Management Response

Management partially agrees with this recommendation.

Management agrees that the receipt of satisfactory medical certificates should be promptly and accurately recorded in SAP.

However, management disagrees that this is a responsibility of Employee Services (Human Resources): ensuring that time/leave is approved and properly submitted is a management responsibility. Accordingly, managers are responsible for accepting or rejecting medical certificates based on established criteria, and for approving employee time/leave in accordance with the applicable collective agreement or policies through the established processes.

As part of the current time/leave automation project, the capability for management to indicate their approval of medical certificates while entering the corresponding time/leave will be developed by Q4 2009.

OAG COMMENT: The OAG considers that this recommendation should be forwarded to the Audit, Budget and Finance Committee for discussion.

Management Representation of the Status of Implementation of Recommendation 8 as of September 30, 2010

As per the management response, the first portion of this recommendation is complete. Employee Services (Human Resources) ensures that all certificates that are received and satisfactory, are promptly certified in SAP.

Work to move accountability for approving and properly submitting sick leave from Employee Services (Human Resources) to line managers has commenced. Meetings have been held to map out current and desired processes, and to start to investigate technology needs, the appropriate controls and barriers to be addressed.

The second portion of this recommendation has not been implemented due to reasons outlined in the management response.

Management: % complete *50%*

OAG's Follow-up Audit Findings regarding Recommendation 8

The intent of the recommendation was addressed by the establishment of the new automated sick leave tracking process. Managers now receive an email notification identifying employees who have used greater than the allowed uncertified sick leave days. A manager could bring to the attention of EH&W any instances where they have received and sent to EH&W an employee's medical certificate.

In addition, since once an employee has reached the maximum allotment of uncertified sick leave days, the absence is no longer paid until a medical certificate is received, it is expected that an employee would bring to the attention of their supervisor and/or EH&W any sick leave not paid to them as a result of the certification status not being updated in SAP after a medical certificate is provided.

OAG: % complete *100%*

2008 Recommendation 9

That the City determine the length of an appropriate wait-period/final date after which it will no longer accept medical certificates.

2008 Management Response

Management agrees with this recommendation and has established this standard.

The City's new automated sick leave tracking system, introduced in May 2009, established 10 working days (plus seven calendar days to allow for travel time) for the medical certificate to be received by EH&W.

Employee Services (Human Resources) will work with Labour Relations, Payroll and the City's unions to establish and communicate these criteria in Q4 2009.

Management Representation of the Status of Implementation of Recommendation 9 as of September 30, 2010

See Management Response above. A first round of communications was issued in May 2009, and a second round was issued in August 2009 in advance of the September 1, 2009 implementation of the new automated sick leave tracking system.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 9

Managers were reminded to ensure that all employees are aware of the medical certificate timelines according to the provisions of the relevant collective agreements.

The Medical Certification (Sick Leave) Process on Ozone states that: "Medical notes or certificates that are NOT received within the time lines specified in the employee's respective collective agreement will not be processed. The employee, along with his supervisor /manager will be informed accordingly. This may result in paid leave having to be recovered."

OAG: % complete

100%

2008 Recommendation 10

That the City establish a process to advise employees that recovery of compensation will take place in the absence of an appropriated medical certificate; and, that the City recover compensation for uncertified absence in excess of collective agreements bank consistently City-wide.

2008 Management Response

Management agrees with this recommendation. This process is currently in place.

Management explored the automation of sick leave tracking and such a system was found to be achievable. Accordingly, through 2009, the City is implementing an automated sick leave tracking system for the majority of the organization. This will ensure that sick leave in excess of entitlements allowed in the collective agreements are automatically recovered if employees do not supply medical certificates in a timely fashion per the applicable collective agreement. ATU 1760 and IATSE are currently in a statutory freeze (due to bargaining) and will be implemented at a later date.

In May 2009, communications via Ozone and through regular inter-office mail were sent to all managers and employees regarding the recovery of compensation in the absence of valid medical certificates.

It is expected that the practice will be implemented corporate-wide once discussions take place with the unions, which is anticipated to be by the end of Q1 2010.

Management Representation of the Status of Implementation of Recommendation 10 as of September 30, 2010

An automated tracking system was implemented on September 1, 2009. The first round of communications was issued in May 2009. The second round was issued in August 2009 in advance of the September 1, 2009 implementation date.

In January 2010, ATU 1760 was added to the automated tracking system. The system is now also tracking the requirement for a medical certificate for OPFFA, but no automatic switch to unpaid leave occurs as this requires further discussion with the union. Para Transpo has a sick leave indemnity plan, and IATSE has only two full-time members, so they do not require an automated solution as there are no sick leave overpayments with these groups.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 10

Further to our review of documentation provided by management during the audit as well as testing conducted on a sample of 30 employees, we believe implementation to be complete.

OAG: % complete *100%*

2008 Recommendation 11

That the City explore possible automation of the top-up and top-down of employees sick leave banks to ensure compensation is at the appropriate rate.

2008 Management Response

Management agrees with the intent of this recommendation, but has determined that automation would not be cost effective.

The City explored automating the top-up and top-down of sick leave during the IBS project in 2003-04. Given every top-up/top-down situation is unique and the numerous variables associated with it, it was determined that the actual top-up and top-down would be very difficult to automate and would not be a cost-effective solution.

However, the City acknowledges that there was a gap in the process. As such, effective May 1, 2009, Employee Health and Wellness and Payroll implemented a new process for top-ups and top-downs with appropriate controls and sign-offs in place: Payroll is now responsible for all top-ups and top-downs in SAP, as directed by EH&W; all top-ups require the approval of the program manager, EH&W; and, Payroll validates all pay adjustments as a result of top-ups and top-downs to ensure accuracy.

Management Representation of the Status of Implementation of Recommendation 11 as of September 30, 2010

See Management Response above.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 11

We could not substantiate that automation would not be a cost-effective solution or that it had been explored as management informed us that "no documentation is available regarding the automation process being too expensive. Response was in the form of a verbal conversation with IT." Management were unable to determine the name of the individual in IT who provided the response regarding the potential for automation of the top-up/top-down processes.

Our request to obtain EH&W program manager's approvals of top-up/top-down for 2009 and Payroll's validation of rates was not actioned. Management commented that: "There were 265 instances and 155,398 hours of sick leave topped down in 2009 and 476 instances and 29,760 hours topped up in 2009. The approvals for topping up are either hard copy in the employee file, or recorded in SAP."

We were subsequently provided with screen shots of the information retained in SAP. Although not automated, a process has nonetheless been put in place.

Although information is now retained in SAP for both top-up and top-down (except for Transit Services), authorization by the EHW Program Manager is only required for top-up.

Notwithstanding the manual process which management has put in place, the Branch should continue to explore automation of the process to minimize risk.

OAG: % complete

100%

2008 Recommendation 12

That the City institute a process to ensure that any over compensation, where an employee should have been paid at 2/3 of salary is promptly recovered.

2008 Management Response

Management agrees with this recommendation.

Further to the new top-up/top-down process described in management's response to Recommendation 11, an SAP report will be developed by Q4 2009 and incorporated in a review process to ensure that employee banks are topped down as required. The majority of overpayments are automatically recovered through SAP. Where the employee does not have sufficient funds to make the recovery, the employee is contacted by Payroll to make arrangements to recover per the Payroll Guidelines for Recovery of Overpayments.

Management Representation of the Status of Implementation of Recommendation 12 as of September 30, 2010

During the course of a year, employees may be occasionally overpaid due to late submission of time sheets. Once a time sheet is submitted indicating that an employee should have had some sick leave days paid at 2/3 instead of full pay, the payroll system will automatically claw back the overpayment. If the overpayment amount is not large, Payroll will let the claw back go through, but if it is a large amount, then Payroll will contact the employee to negotiate a repayment plan.

Employees, on occasion, have also been overpaid when their sick leave spans from one year into the next, if they receive their new year's sick leave entitlement added onto their previous year's entitlement for a single absence. To prevent this from happening, there is now a process in place where Employee Health and Wellness informs Payroll of those employees that will need to have their sick leave entitlements topped down at the start of the new year to prevent overpayment. If an overpayment happens to occur, the overpayment is recovered by Payroll as noted above.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 12

In 2010, 85 employees' banks required top-down. Further to our review of documentation provided by management during the audit and a sample of ten, we believe implementation to be completed.

OAG: % complete **100%**

2008 Recommendation 13

That the City treat accommodations as a corporate initiative and that staff that can perform modified work be accommodated.

2008 Management Response

Management agrees with this recommendation.

A significant number of employees are accommodated in modified work at the City every year, as a result of either work-related or non-work-related injuries or illnesses. Management acknowledges that there is always room to improve program performance and that increasing the awareness and understanding of both management and employee responsibilities is an important part of this process.

Occupational Health and Wellness will address the need for broader awareness and understanding as a component of a broader wellness strategy that is scheduled for Senior Management Committee (SMC) approval and implementation in Q2 2010.

Management Representation of the Status of Implementation of Recommendation 13 as of September 30, 2010

There continues to be daily success across the City in providing temporary accommodations for those employees requiring them. A joint committee has been established involving Human Resources, Labour Relations and CUPE 503 Executive to work together in an effort to find creative solutions for accommodation of CUPE 503 members with permanent disabilities/restrictions.

This recommendation will be addressed as a component of a broader wellness strategy. A preliminary approach and workplan to conduct the assessment to create an organizational wellness strategy has been developed. Work has been deferred to Q1 2011.

Management: % complete 25%

OAG's Follow-up Audit Findings regarding Recommendation 13

The OAG concurs with management's representation of the status of implementation. To date, Team Effectiveness meetings were held in November 2009; February 2010; March; and July 2010. An Inventory of Existing Temporary Modified Duties/Positions dated March 2010 was provided as well as a high level, preliminary approach and work plan for a Corporate Wellness Strategy.

However, the intent is that the City should not limit duty assignments to the employee's current department/branch but should consider temporarily transferring the employee to another department/ branch to conduct inventoried modified work duties.

OAG: % complete 25%

Management Representation of Status of Implementation of Recommendation 13 as of Spring 2011

Management agrees with the OAG's follow-up audit finding.

As noted in management's original response, this recommendation will be addressed as a component of a broader wellness strategy to be developed by the end of Q1 2012.

Management: % complete 25%

2008 Recommendation 14

That the City prepare an inventory of modified duty positions and match employee capabilities to available work in order to provide timely and effective returns to work for all employees who are partially disabled, or are returning to work from sick leave with temporary restrictions.

2008 Management Response

Management agrees in principle with this recommendation.

While management agrees with this recommendation in principle, they also realize that a “modified duty” position may not always be suitable for every employee’s limitations. Quite often, employees are accommodated in their own position with changes made to accommodate their temporary or permanent limitations and precautions. Therefore, attempting to prepare a modified duty position “inventory” for the City would not be practicable or feasible. However, management agrees to create an inventory of the positions that are currently most frequently used to provide modified work for employees returning from sick leave, along with any job demands analyses that may have already been completed for these positions.

As part of Recommendation 13, EH&W, along with management representatives, will be tasked with commencing the development of a Citywide inventory of modified duty positions. The stakeholder team will begin by identifying and documenting an inventory of the positions that are currently most frequently used to provide modified work for employees returning from sick leave, along with any job demands analyses that may have already been completed for these positions by Q2 2010.

Management Representation of the Status of Implementation of Recommendation 14 as of September 30, 2010

An inventory of positions currently used on a regular basis to provide modified work for employees returning from sick leave has been prepared.

Management: % complete **100%**

OAG’s Follow-up Audit Findings regarding Recommendation 14

The goal of recommendation 14 of developing an inventory of modified duty positions is to assist City departments/branches in assigning duties on a temporary basis that provide opportunities for an employee to return to meaningful work at the earliest possible time. Therefore, the intent was that departments/branches should not limit duty assignments to the employee’s current department/branch but should consider temporarily transferring the employee to another department/branch to conduct inventoried modified work duties.

Management advised us that the vast majority of employees who require temporary accommodations when returning to work from illness or injury are accommodated in their own positions through modified duties or hours. As at September 2010 two positions were being utilized to accommodate employees who could not be accommodated in their own position:

- Fire – Maintenance Work
- Transit – Bus Cleaning, Shuttle Bus Driver, Pass/Ticket Agent

The Inventory of Existing Temporary Modified Duties/Positions (March 2010) provided during the audit requires further development/ enhancement. The following examples are what is provided for three areas' under "Nature of Modified Duties/Positions":

1. Inside work (administrative) and assigned task within their own job.
2. Will assign office and administrative duties. Will work at reception sometimes available, have used with limited success work in other locations.
3. Administrative duties.

No position or specific duties are listed. It would be useful to have a position and more specific duties such as: clerk -- data entry (using a specific software); filing; taking inventory (without physically moving stock); taking complaints over the telephone, etc.

With in excess of 10,000 positions across the City, we would have expected the inventory to be more substantial and detailed.

OAG: % complete

75%

Management Representation of Status of Implementation of Recommendation 14 as of Spring 2011

Management agrees with the OAG's follow-up audit finding.

Management agrees that the Inventory of Existing Temporary Modified Duties/Positions requires further development and detail. Efforts to focus on ensuring Job Demands Analysis (JDAs) or Job Descriptions as appropriate to supplement inventory will be completed by end of Q2 2011.

It is not feasible or practical to expand the inventory beyond this as described in management's original response.

Management: % complete

75%

2008 Recommendation 15

That the City clarify the roles and responsibilities of employees, managers and/or supervisors and of the Centres of Expertise, e.g., EH&W, LR, Payroll, etc. in relation to the sick leave management process.

2008 Management Response

Management agrees with this recommendation.

Roles and responsibilities for employees, managers, supervisors and Human Resource (Employee Services), Labour Relations and Payroll are clearly set out in the AMP Procedures. Roles and responsibilities are also set out in the Return to Work Program document.

Representatives from Employee Services (Human Resources), Labour Relations, Legal Services and Payroll will review the current sick leave management process roles and responsibilities to identify any areas that require modification or clarification. Once identified, the required changes will be made to the affected documents and communicated to managers and staff by Q1 2010.

Management Representation of the Status of Implementation of Recommendation 15 as of September 30, 2010

Clarification of the roles and responsibilities of employees, managers and/or supervisors, and the Centres of Expertise is in progress.

Three meetings have been held to date, and a fourth meeting is scheduled. A sub-committee has been formed to look at the return-to-work/accommodation process with the objective of making recommendations for improvement to be considered at an October meeting.

Management: % complete 50%

OAG's Follow-up Audit Findings regarding Recommendation 15

The OAG concurs with management's representation of the status of implementation. To date, Team Effectiveness meetings were held in November 2009; February 2010; March; and July 2010. Management informed us that they anticipate completing the implementation of this recommendation by Q2 2011.

OAG: % complete 50%

Management Representation of Status of Implementation of Recommendation 15 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

A fourth committee meeting has been held, and further progress made on role clarification and review of documents. Completion of implementation is still anticipated by the end of Q2 2011.

Management considers implementation of this recommendation to be substantially complete.

Management: % complete 75%

2008 Recommendation 16

That EFA Centre Central Division's supervisors perform quarterly analysis of sick leave including, but not limited to:

- Implement follow-up of uncertified sick leave or alternately not pay any absence greater than the collective agreement allocation unless certified;
- Implementing a follow-up of greater than four day uncertified sick leave;
- Determine trend in weekday usage and investigate as required; and,

- **Investigate all occurrences of sick leave taken by two employees residing at a same address.**

2008 Management Response

Management agrees with this recommendation. This practice is currently in place.

The EFA Central division has implemented an enhanced quarterly review process (Q1 2009) of sick leave for staff identified as exceeding the collective agreement allocation or the four day uncertified sick leave allotment. This review is done on the 30th day of the last month of each quarter. Each manager's administrative assistant produces the report for the manager's review and dissemination as required.

Staff that were in either of these categories were identified and follow-up was completed, the results of which included not being paid or the creation of an overpayment; both of which were done in consultation with Labour Relations.

While managers/supervisors are to maintain their individual leave tracking and follow-up processes with staff, the new automated tracking system (that alerts the manager or supervisor of uncertified sick leave days exceeding the allotment) will assist management in the monitoring and follow-up process.

SAP quarterly analysis will also include trends in weekday usage and occurrence of sick leave taken by two employees residing at the same address. The HR consultant will complete the analysis on the 30th day of the last month of each quarter and forward it to the manager for review and follow-up with the management team. Any further investigations of staff will be done in consultation with Labour Relations.

Management Representation of the Status of Implementation of Recommendation 16 as of September 30, 2010

See Management Response above.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 16

Further to our review of EFA's trend analysis documentation provided by management during the audit, we believe implementation to be complete. The success of this recommendation is dependent on Management commitment to continue to perform trend analysis.

OAG: % complete **100%**

2008 Recommendation 17

That EFA Centre Central Division ensure that SAP access of sick leave report be made available to managers/supervisors with direct reports. These supervisors should also receive SAP training on how to obtain the required information.

2008 Management Response

Management agrees with this recommendation.

Management agrees that managers/supervisors with direct reports should have access to key human resource reports, such as sick leave, for the purpose of monitoring, analysis and follow-up.

The recent and future enhancements of having these reports available to managers/supervisors through the Management Self Serve (MSS) application on Ozone will enable staff and supervisors to monitor and update their records easily and efficiently from their desktop.

Human Resources continue to update the functions of MSS. Some management staff attended the HR Automation update and training on the new enhancements. Additional training and support will be offered to ensure all managers and supervisors are trained on the tools and reports by Q3 2009.

Management Representation of the Status of Implementation of Recommendation 17 as of September 30, 2010

Managers and supervisors attended the corporate information session and/or received one-on-one training during September and October 2009 on how to access and use the information through MSS.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 17

Nine supervisors were given access, and trained by the Branch's former Administrative Support person, to the Management Self Serve Application. We believe implementation to be complete.

OAG: % complete **100%**

2008 Recommendation 18

That Centre d'accueil Champlain Division

- a) clearly define and assign responsibility for day-to-day management of sick leave; and,
- b) routinely monitor short-term sick leave absences in addition to the twice-yearly AMP review.

2008 Management Response

Management agrees with this recommendation.

The program managers at Centre d'accueil Champlain are responsible for day-to-day management of sick leave. The Long-Term Care Branch is presently in the process of implementing the Telestaff automated staff scheduling system at Centre d'accueil Champlain to support managers in their routine monitoring of sick leave. The Telestaff system is implemented in three of the four long-term care homes and staff anticipates it will be fully implemented at Centre d'accueil Champlain by Q3 of 2009.

Management Representation of the Status of Implementation of Recommendation 18 as of September 30, 2010

The Telestaff system was implemented at Centre d'accueil Champlain in September 2009 and provides reports that will assist with the management and monitoring of sick leave.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 18a

Further to our review of documentation provided by management during the audit, we believe implementation to be complete. Although job descriptions are generic with respect to the management of human resources, the LTC manager's 2010 ICA states "Implement, ensure employee compliance, and set goals for improvement/advancement of Corporate HR policies and program (Health & Safety, Attendance Improvement, Human Rights, Employment Equity & Diversity, Violence Prevention, Bilingualism Policy)."

OAG: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 18b

Management represented that reports were produced and sent out to the managers on a monthly basis. We confirmed that Telestaff is automated to send a series of reports: Monthly Leave Summary report, Daily Sick Leave, etc. As the reports are provided electronically, we can only substantiate that reports are sent to various managers but not that monitoring of short-term sick leave absences occurs.

OAG: % complete *100%*

Management Representation of Status of Implementation of Recommendation 18b as of WinterSpring 2011

Management agrees with the OAG's follow-up audit finding.

Monitoring does occur. Management is using the reports generated through Telestaff daily and monthly. All types of absences are monitored at two levels in LTC. Charge nurses review attendance daily and report lateness, sick leave, or other absences to the manager through the staffing coordinator.

Management: % complete *100%*

2008 Recommendation 19

That Centre d'accueil Champlain Division perform trend analysis for individual employees using either SAP or Telestaff and investigate possible trend.

2008 Management Response

Management agrees with this recommendation.

The Telestaff system provides regular sick leave reports to program managers to assist them in their ongoing monitoring of sick time and to improve trend analysis.

With respect to the findings of sick leave days attached to weekends, it is important to note that long-term care staff work every second weekend. Consequently, Mondays and Fridays are not necessarily attached to a "weekend" for these employees.

The Telestaff system is implemented in three of the four long-term care homes and staff anticipates it will be fully implemented at Centre d'accueil Champlain by Q3 2009.

Management Representation of the Status of Implementation of Recommendation 19 as of September 30, 2010

The Telestaff system was implemented at Centre d'accueil Champlain in September 2009 and will provide the necessary reports for trend analysis.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 19

Management represented that reports were produced and sent out to the managers on a monthly basis. We confirmed that Telestaff is automated to send a series of reports: Monthly Leave Summary report, Daily Sick Leave, etc., however these could not be considered a trend analysis.

We specifically requested copies of "all trend analysis performed on employees for the last two quarters of 2009 and first two of 2010". As mentioned above we receive copies of the Telestaff generated reports on employees which would be used to conduct such analysis. Although LTC have the necessary reports to conduct trend analysis, no evidence was provided that these were done and that any possible trends identified were investigated. Trend analysis would be more than just reviewing the sick leave taken. Trend analysis entails a detailed study of the data to determine if patterns exist in sick leave, high users, sick leave in relation to overtime, etc.

OAG: % complete **50%**

Management Representation of Status of Implementation of Recommendation 19 as of Spring 2011

Management disagrees with the OAG's follow-up audit finding that implementation of this recommendation is only partially complete.

Management has put in place alert and follow-up mechanisms in accordance with the scope of the recommendation. The reports that are generated in Telestaff serve to augment and assist staff in absence management and follow-up practices that pre-date the introduction of Telestaff. All types of absences are monitored at two levels in LTC. Charge nurses review attendance daily and report lateness, sick leave, or other absences to the manager through the staffing coordinator. Managers investigate trends such as chronic lateness, issues of non-vacation approval being followed with a sick call, etc, and appropriate action is taken. Managers also review the monthly Telestaff attendance reports in conjunction with the quarterly attendance management program results to identify possible trends.

LTC does not document trend analysis outside of individual employee files. Such a task cannot be undertaken within existing resources, nor would it add significant value to the management of sick leave.

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

2008 Recommendation 20

That Traffic Operations institute trend analysis of sick leave days taken.

2008 Management Response

Management agrees with this recommendation. This practice is currently in place.

The Sick Leave Usage report available on Ozone under Managers' Self Serve has been enhanced so that detailed information regarding sick leave usage can be tracked and analyzed.

The report is now being used by management on a monthly basis to track and analyze the types of sick leave being taken (i.e., certified, uncertified) for all employees. The trend analysis resulting from this report will be presented to the Roads and Traffic Operations and Maintenance branch management team to discuss any remedial action that may be required.

In addition, the newly introduced automated tracking of sick leave provides managers with the ability to manage sick leave pro-actively by monitoring consecutive and cumulative sick hours taken. It also assists managers in taking the necessary steps to notify employees when medical certificates are required.

Management Representation of the Status of Implementation of Recommendation 20 as of September 30, 2010

See Management Response above.

Management: % complete

100%

OAG's Follow-up Audit Findings regarding Recommendation 20

We requested all trend analysis performed on employees for last two quarters of 2009 and first two of 2010. We were provided with the following:

1. Sick Leave Summary by Certification Status 2009 - 2010;
2. Sick Leave Summary by Weekday 2009 - 2010; and
3. Traffic Ops Sick Leave Summary October 2010.

On January 7, 2011 we were further provided with three sample reports. These were downloads of all sick leave taken by employees by units. No trend analysis was provided to us. Trend analysis would be more than just reviewing the sick leave taken. Trend analysis entails a detailed study of the data to determine if patterns exist in sick leave, high users, sick leave in relation to overtime, etc.

Management informed us that trend analysis reports were reviewed at some of the Traffic Operations Section meetings by Program Managers, but that the dates of these were not recorded. When asked to provide all minutes, we were informed that "the Traffic Operations section of the RTOM Branch have confirmed that there are no formal minutes of their meeting that can be provided." Therefore, the OAG has not seen any evidence to substantiate that this is occurring.

Our own trend analysis has revealed that six employees took sick leave and worked overtime on the same day (three of these employees had taken the full day off on sick leave and one of them had the day certified). Another employee took eight hours of sick leave but worked overtime seven hours.

Another analysis on employee taking sick leave simultaneously (on organization unit 10001325) determined that four employees live at two addresses. Employees at one of these addresses took 20 days simultaneously during 2009.

We also reviewed employees with both seven or greater days of sick leave and 40% or greater of these days occurring on the same day. Of the 142 employees reviewed, 14 met both criteria.

Based on our review of the documents provided and our own trend analysis, the branch should conduct specific trend analysis on individual employees.

OAG: % complete

50%

Management Representation of Status of Implementation of Recommendation 20 as of Spring 2011

Management disagrees with the OAG's follow-up audit finding that implementation of this recommendation is only partially complete.

The Sick Leave Summary by Certification Status 2009-2010; the Sick Leave Summary by Weekday 2009-2010; and the Traffic Operations Sick Leave Summary October 2010 reports submitted to the OAG for this follow-up audit identify individual employees. Management will continue to use these reports to conduct trend analysis on individual employees as recommended by the OAG.

A balanced scorecard is produced and released on a monthly basis for review by the RTOM branch which reports on the use of sick leave and overtime. In addition, the departmental management team reviews monthly financial reports produced by Finance for all functional areas of the Department which monitors all program areas and tracks expenditures, including overtime.

The results of these various trend analysis reports will continue to be presented to the Roads and Traffic Operations and Maintenance branch management team to discuss any remedial action that may be required and will be recorded in the minutes of the meetings.

With regard to the OAG's finding of the six employees working overtime and taking sick leave on the same day, management confirms this can occur in situations where staff are called in at night to respond to emergencies such as downed signal lights, which can take up to eight hours to complete. There are instances where staff were on sick leave. These instances are within the terms and conditions of the collective agreement. Management has reviewed the data the OAG used to conduct the trend analysis of the six employees who worked overtime and took sick leave on the same day and confirms that in all cases the employees were called in to respond to emergency situations such as erecting signs for special events, re-setting traffic cameras repairing traffic signals and burned out signal bulbs. Management monitors use of sick leave as noted earlier.

Specific to trend monitoring of employees living at the same address, as advised by Legal Services, "the provisions of the Ontario Human Rights Code, and the jurisprudence which flows from it, prevent employers from targeting employees in any negative fashion based upon a prohibited ground of discrimination such as Marital Status or Family Status. However, if such a trend is identified during analysis, action can and would be taken.

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

2008 Recommendation 21

That Ottawa Paramedic Service ensure that, as the City's Enterprise-wide Resources Planning System, SAP's accuracy is continuously and consistently maintained for all Paramedic personnel.

2008 Management Response

Management agrees with this recommendation.

Although SAP is the City's Enterprise-wide Resources Planning System, it does not have the functionality to capture Ottawa Paramedic Service dynamic scheduling needs and operational imperatives. Therefore, Telestaff will continue to be a necessary tool for OPS because of its industry-specific capabilities.

OPS will ensure that SAP and Telestaff are recording the same data elements for the purpose of sick leave management by Q3 2009.

Management Representation of the Status of Implementation of Recommendation 21 as of September 30, 2010

Telestaff has been automatically feeding data into SAP since February 2009.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 21

For the period, October 01, 2009 to March 31, 2010, we found 16 of the 481 employees (3%) had variances between SAP and Telestaff.

Some of these errors had been corrected; some related to shift changes (amount in sick leave hours taken – e.g., 8.4 hours in Telestaff vs. 12 in SAP) and some, which are of more concern, related to days coded as sick leave days in Telestaff, but reported as Authorized Leave Unpaid in SAP. Although these do not affect compensation per se, they understate both sick leave taken in AMP and the average days taken per employee.

OAG: % complete **95%**

Management Representation of Status of Implementation of Recommendation 21 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

OPS have notified Payroll that these were coding errors in SAP and should have been "sick leave unpaid" and not "authorized leave unpaid". These errors were the result of a miscommunication between Payroll staff and OPS schedulers. When asked by Payroll for direction on what code to use for an employee who had exhausted paid sick leave, OPS schedulers responded with "no pay" meaning "sick leave unpaid."

Processes have been put in place with OPS schedulers and Payroll to ensure that these types of errors don't re-occur. OPS and Payroll have agreed to ensure that both Scheduling and Payroll staff use "sick leave unpaid" as the descriptor and when an employee runs out of paid sick leave, Payroll will automatically code the leave as "sick leave unpaid."

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

2008 Recommendation 22

That Ottawa Paramedic Service investigate trends and take appropriate action as required, including, but not limited to, addressing absences of two individuals living at a same address taking sick leave on a specific day.

2008 Management Response

Management agrees with this recommendation. This practice is currently in place.

The Ottawa Paramedic Service will continue to monitor trends in employee absences and will take action as required in consultation with EH&W and Labour Relations.

Management Representation of the Status of Implementation of Recommendation 22 as of September 30, 2010

Absences are monitored for any trends on an on-going basis.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 22

All types of absence trends are monitored at two levels in OPS. Firstly, front line supervisors review their team attendance weekly if not on a daily basis. Some trends that OPS look for include chronic lateness, claiming sick leave following an overtime shift, using a combination of leave to cover a shift, work-partners (colleagues) booking time off together over an extended period, etc.

OPS Operations also perform random checks. Any trend identified is relayed through the commander to the front line supervisor to investigate and address as required.

OPS Operations informed us that they do not specifically perform trend monitoring of two individual living at the same address as Legal Services advised them "that the provisions of the Ontario Human Rights Code, and the jurisprudence which flows from it, prevent employers from targeting employees in any negative fashion based upon a prohibited ground of discrimination such as Marital Status or Family Status. However, if such a trend is identified during analysis, action can and would be taken."

*OAG: % complete**100%*

2008 Recommendation 23

That Employee Services provide further training to all supervisors with direct reports who contribute and/or are involved in the AMP process.

2008 Management Response

Management agrees with this recommendation.

Work is currently underway to include an overview of the AMP in the new supervisor/manager development sessions (currently under development).

Employee Services (Human Resources) will work with Labour Relations to develop initial and refresher AMP training sessions for managers in Q1 2010. Once developed, Human Resources and Labour Relations will communicate the availability of the training and will begin to schedule and offer sessions by Q2 2010.

Management Representation of the Status of Implementation of Recommendation 23 as of September 30, 2010

Training slides and handout material have been updated.

Two management training sessions have been delivered to date, and more will follow, in coordination with Labour Relations.

*Management: % complete**50%*

OAG's Follow-up Audit Findings regarding Recommendation 23

The OAG concurs with management's representation of the status of implementation. At the time of the follow-up, two training sessions were delivered – one to two attendees in April 2010 at Centre d'Accueil Champlain and a second to seven attendees in May 2010 to Para Transpo Management. We were informed that as a next step, staff from OH&S and Labour Relations will meet in December 2010 to discuss 2011 attendance management education sessions.

*OAG: % complete**50%*

Management Representation of Status of Implementation of Recommendation 23 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

In addition to the day-to-day guidance provided by AMP procedure documents on Ozone and the H&S Analyst, OH&S and Labour Relations staff met in Q4 2010 and Q1 2011 to update the training package. OH&S and Labour Relations also met in Q2 2011 to discuss the scheduling of 2011 training sessions.

The training schedule will be finalized and the program to deliver it will be firmly established by the end of Q2 2011. Training will be on-going from that point.

Management considers implementation of this recommendation to be substantially complete.

Management: % complete

75%

2008 Recommendation 24

That Employee Services ensure all employees are captured in the AMP databases, rerun the export of the data from SAP for the previous cycle to ensure data accuracy, and that the databases be reviewed by another resource before spreadsheets are provided to departments.

2008 Management Response

Management partially agrees with this recommendation.

Human Resources (Employee Services) will ensure that all sick days for employees within the scope of the AMP are captured in the AMP database, including those employees who retire/leave the City during the year (with the exception of firefighters on pre-retirement leave in accordance with their collective agreement provisions).

While management agrees with the need to work with accurate data, management disagrees with re-running of the previous cycle's data export for every six-month cycle, as conducting the second data download is not cost effective.

SAP data is accurate and reflects the information inputted by the branches. Historically, there have been approximately 20 discrepancies in each cycle out of 11,000 employees in the AMP. These discrepancies are largely due to timesheets being entered after the semi-annual data download is complete. If timesheets are entered in a timely fashion and if management compares their AMP spreadsheets with their branch records and responds back to the AMP administrator [H&S Analyst] with discrepancies, the necessary corrections will be made.

There is no recognized value in the database being reviewed by another resource because there would be no way for this second resource to know whether data was missing or not. This has primarily been an issue for a small number of employees in those groups where Telestaff is used to schedule employees in 24/7 operations. When Recommendation 21 is implemented by Paramedic Services, the occurrence of this problem will be greatly minimized.

OAG COMMENT: The OAG considers that this recommendation should be forwarded to the Audit, Budget and Finance Committee for discussion.

Management Representation of the Status of Implementation of Recommendation 24 as of September 30, 2010

The first portion of this recommendation has been completed. The AMP Administrator [H&S Analyst] included all employees (including those employees who retired from/left the City during the year; with the exception of firefighters on pre-retirement leave) in the database and their sick days are reflected in the 2008 statistics. The same will be done for 2009 and all other years going forward.

The second portion of this recommendation has not been implemented due to the reasons outlined in the management response.

Since the time of the audit fieldwork the small number of discrepancies was further reduced in February 2009 with the automation of data transfer between Telestaff and SAP.

Management: % complete *50%*

OAG's Follow-up Audit Findings regarding Recommendation 24

We confirmed with management in November 2010 that the AMP Administrator [H&S Analyst] had updated both the 2008 and 2009 part-time and full-time employees' databases to include employees retiring during the course of those years which mirrors management's response above. We reviewed the AMP databases as at November 2010 and found that 266 employees had taken sick leave in 2009 and were missing from the database. In total, these databases contained 12,270 City employees (i.e., 11,302 full-time employees and 968 part-time employees). As indicated by management in their response, of the list of 398 employees we provided to management, 266 employees were missing from the databases (144 full-time, 28 part-time and 94 employees who had resigned). These employees all had taken sick leave in 2009 but were not captured by AMP. This represents an error rate of 2.2%. Subsequently, management added 266 employees to the databases. We determined that the AMP databases did not contain all employees and that sick leave did not always match the information in SAP. Our review identified that inaccuracies continue to exist:

- 266 employees who took sick leave in 2009 missing from the database;
- variances between the hours and/or days of sick leave (2009) between SAP and AMP databases;
- three duplicate employee numbers on the full-time database (one employee number used for two different names);
- six employee numbers were found in both the part-time and full-time database; and,
- discrepancies between SAP and Telestaff.

We maintain that having a quality assurance process to verify the accuracy of the database would be beneficial.

We provided management with a list of 836 employees whose sick leave in SAP did not match the sick leave reported in AMP. These 836 employees are in addition to the 266 employees whose sick leave was not captured at all in either AMP databases.

Management informed us that some of the reasons why sick leave from the 2009 AMP database may vary from what the Auditor has in the list of 836 employees whose number of sick leave days varied between SAP and AMP include:

- The sick leave in the AMP database includes “the sick leave entered in SAP at the time of download in August, 2009 for the 1st half of the year, and in February, 2010 for the second half of 2009. If the auditor downloaded the comparison numbers fairly recently they will differ from the earlier downloads due to changes since then.
- Sick leave entered in 2009 could have changed to WSIB days, once the WSIB is approved, and the change has not been entered yet. WSIB days could have changed to Sick leave, if the WSIB claim was denied, and the change has not been entered yet.
- Sick leave could be changed to disability-related upon the receipt of a medical certificate, or review of file.
- Sick leave could be changed to disability-related upon the approval of an accommodation plan.
- Vacation leave could be changed to sick leave when employees get sick while on vacation.
- The sick leave could have been entered after the download date if the timesheets were not received in payroll within the month after the cycle end date (i.e. if I download the sick leave Feb. 2nd for the last half of the year, and the sick leave is not entered until March).
- SAP is updated daily and many adjustments are made to the coding.”
- Management advised that “employees identified as not being in either database (but should be), will be added to the appropriate database prior to the release of the next AMP cycle.”

OAG: % complete

50%

Management Representation of Status of Implementation of Recommendation 24 as of Spring 2011

Management agrees with the OAG’s follow-up audit finding, however further progress has been made.

The first portion of the original recommendation is fully implemented. Its completion represents 50 of the percentage points assessed by the OAG.

The second portion of the original recommendation, “that the databases be reviewed by another resource before spreadsheets are provided to departments”, was not agreed to by management for reasons outlined in the management response. The OAG has assessed the implementation of this portion of the recommendation as not being initiated, as its assessment represents 0 of the percentage points assessed by the OAG.

The OAG specifically notes: “We maintain that having a quality assurance process to verify the accuracy of the database would be beneficial”, and “Based on the variances identified during our testing we do not consider this recommendation fully implemented”. The intent of this portion of the original recommendation is to improve the accuracy of the databases. Using this revised recommendation as the basis for assessment, the next two paragraphs respond to the OAG’s follow-up findings.

With regard to the OAG’s finding that, “We maintain that having a quality assurance process to verify the accuracy of the database would be beneficial”, there was a quality assurance process in place at the time of the original audit, and it remains in place today. However, management agrees further improvements were necessary. In addition to the H&S Analyst’s verification of the capture of new hires and employee movements in the database each cycle, and the verification of AMP spreadsheets by managers, the H&S Analyst now conducts line-by-line comparisons for any department/branch that has undergone reorganization since the last cycle (e.g. line-by-line comparisons being done for Public Works, Environmental Services and Library for the cycle ending Q4 2010), and makes adjustments as required.

With regard to the OAG’s finding that, “Based on the variances identified during our testing we do not consider this recommendation fully implemented”, management agrees that employees were missing and needed to be added to the database. This is primarily due to the fact that downloads from SAP used to update the AMP database represent a snapshot in time and that data can change on a daily basis as noted in the follow-up findings.

With the additional quality assurance steps now in place, management considers implementation of this recommendation to be complete.

Management: % complete ***100%***

2008 Recommendation 25

That Employee Services in consultation with Information Technology Services investigate the use of an automated tool for AMP reporting.

2008 Management Response

Management agrees with this recommendation.

Employee Services, in consultation with IT, will investigate the possibility of increasing the automation capability of the AMP system tools by Q4 2009.

Management Representation of the Status of Implementation of Recommendation 25 as of September 30, 2010

The AMP Administrator [H&S Analyst] consulted with IT in April 2010 to determine if there were any alternatives to using Excel. IT confirmed that given the number of variables in the AMP procedure, and the letters that need to be generated, that Excel is the best application to use.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 25

Management advised that there is no documentation available from IT regarding no other solution and that assessment of alternatives was done as a verbal conversation between the Analyst, Health and Safety [H&S Analyst] and IT consultant during the Windows 2007 transition exercise on 2010 April 14.

At present, the AMP databases process is manually intensive, prone to errors and there is no verification process (see recommendation 24).

The OAG is of the opinion that there is seldom only one technological solution and that a systematic examination of all technologies may still be beneficial. Official inquiries to other cities with AMP programs could also be useful.

OAG: % complete *15%*

Management Representation of Status of Implementation of Recommendation 25 as of Spring 2011

Management disagrees with the OAG's follow-up audit finding that there has been little or no action taken to implement this recommendation.

Human Resources consulted with Information Technology Services and investigated the use of an automated tool for AMP reporting. Excel was determined to be the best solution.

The process is not manually intensive – much is automated but there are some necessary manual steps. The data is not 'prone to errors'. SAP data is accurate and reflects the information inputted by the branches. Historically, there have been approximately 20 discrepancies in each cycle out of 11,000 employees in the AMP. These discrepancies are largely due to timesheets being entered after the semi-annual data download is complete. Any data download represents a snapshot in time as of the download date. The AMP is verified. The H&S Analyst requests managers to confirm AMP data with their Branch records and to inform the H&S Analyst of any discrepancies, so the necessary corrections can be made.

Management is not opposed to further investigation of potential alternate technology options for managing and analyzing the AMP data however at present the allocation of the organization's finite information technology resources is to more pressing organizational priorities.

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

2008 Recommendation 26

That the City ensure all step letters are filed in individual employee's human resources file.

2008 Management Response

Management agrees with this recommendation. This practice is currently in place.

Managers are instructed to send copies of signed letters back to the AMP administrator [H&S Analyst], who then forwards them to Records for inclusion in the employees' personnel file.

The AMP administrator [H&S Analyst] will send a reminder of this requirement to all managers who are receiving employee letters for the next AMP cycle by Q3 2009.

Management Representation of the Status of Implementation of Recommendation 26 as of September 30, 2010

Reminders were sent to directors/managers in conjunction with their AMP spreadsheets in September 2009.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 26

The email correspondence from the Analyst, Health & Safety [H&S Analyst] providing the AMP spreadsheet with recommended action reminds managers or delegates that it is their responsibility to ensure that signed copies of the letters are returned to EH&W to be placed on the corporate employees' files.

Our testing of 20 AMP letters, determined that some

- 5 letters were not provided;
- 12 are for a period other than for the first cycle of 2010 (e.g., letters should be for the 18-month period ending December 31, 2009); and,
- 3 are the documents requested.

Management advised that there is no template letter for the case review level and as such it is the Manager that initiates the case review meeting with LR and EHW to discuss next steps and then provides documentation for the file. It should be noted that in only one of the five cases where the letter was missing was the employee at the case review stage.

Management also indicated that they provided what was on the human resources file. Our testing results demonstrate that the City is not ensuring that all step letters are filed in individual employee's human resources file.

Our second request to obtain the missing information did not yield any additional documents.

OAG: % complete *60%*

Management Representation of Status of Implementation of Recommendation 26 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

Managers are instructed to send copies of signed letters back to the H&S Analyst, who then forwards them to Records for inclusion in the employees' personnel file. The H&S Analyst sends reminders of this requirement to all managers who are receiving employee letters for each AMP cycle.

Human Resources has also established an audit process whereby a random sample of employee files will be reviewed each cycle in order to verify that AMP letters are being returned to employee files. The first such audit was conducted in 2010 Q4 and findings indicated that 75% of letters were on file indicating follow-up with managers is an ongoing need. We would consider 90% as evidence that the process is functioning.

Management considers implementation of this recommendation to be substantially complete.

Management: % complete *75%*

2008 Recommendation 27

That the City develop and document a wellness strategy aimed at decreasing sick leave; that it further establish objectives and set measurable targets for the organization; and, that these be effectively communicated.

2008 Management Response

Management agrees with this recommendation.

Management agrees that development of a corporate wellness strategy would benefit employees and the organization; however, it must be holistic in nature, and its objectives much broader in scope than just the reduction of sick leave.

With input from the Senior Management Committee, Employee Services (Human Resources) will develop a wellness strategy (see Recommendation 13) that is linked with, and supports the corporate service excellence strategy and workplan by Q2 2010.

Management Representation of the Status of Implementation of Recommendation 27 as of September 30, 2010

A preliminary approach and workplan to conduct the assessment to create an organizational wellness strategy was developed. Work has been deferred to Q1 2011.

Management: % complete *25%*

OAG's Follow-up Audit Findings regarding Recommendation 27

The OAG concedes that action has been initiated and a one-page preliminary approach and work plan was created.

OAG: % complete *25%*

Management Representation of Status of Implementation of Recommendation 27 as of Spring 2011

Management agrees with the OAG's follow-up audit finding.

A wellness strategy will be developed and documented by the end of Q1 2012.

Management: % complete *25%*

2008 Recommendation 28

That the City report to all levels of management as well as City Council on:

- The status of the set targets vs. improvements in absenteeism; and,
- Days taken by branch as well as related costs each cycle.

2008 Management Response

Management agrees with this recommendation.

A corporate-wide performance reporting framework, which will rise through standing committees and Council, is currently being developed. As part of this development effort, Employee Services (Human Resources) will be recommending performance measures to be included in the framework, including measures related to employee attendance, by Q2 2010.

Management Representation of the Status of Implementation of Recommendation 28 as of September 30, 2010

The corporate-wide performance reporting framework is under development and is anticipated by Q1 2011.

Management: % complete *50%*

OAG's Follow-up Audit Findings regarding Recommendation 28

Management first represented that “the draft proposed Integrated Corporate Planning and Performance Management Framework was approved in principle by the Executive Committee on December 2nd and will be presented to Council in January 2011; and, that if approved by Council, the framework will be implemented over a 3 year period and will include a number of components including the introduction of Balance Scorecards to report on performance progress”.

However, Management later informed us that the Integrated Corporate Planning and Performance Management Framework has not been finalized, nor has it been before Council. Furthermore, they advised that they did not believe it addressed the specifics of the performance reporting with respect to HR or financial metrics with respect to sick leave management.

OAG: % complete *0%*

Management Representation of Status of Implementation of Recommendation 28 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

Human Resources now produces an HR Talent Scorecard for all City departments on a quarterly basis. One of the elements of the Scorecard reports average sick leave hours taken by union affiliation, overall department average, City average and the change since the last reporting period.

Work continues on the development of an Integrated Corporate Planning and Performance Management Framework. Given the complexity of this undertaking it is anticipated that the development of performance measures will be part of the work plan in 2012 – 2013.

Management considers implementation of this recommendation to be partially complete.

Management: % complete *50%*

2008 Recommendation 29

That Employee Services ensure that all employees who incurred sick leave for the period, including those no longer employed by the City, are included for reporting purposes.

2008 Management Response

Management agrees with this recommendation.

Employee Services (Human Resources) will ensure that all sick days for employees within the scope of the AMP are captured in the AMP database, including those employees who retire/leave the City during the year (with the exception of firefighters on pre-retirement leave in accordance with their collective agreement provisions), by Q4 2009.

Management Representation of the Status of Implementation of Recommendation 29 as of September 30, 2010

The AMP Administrator [H&S Analyst] included all employees (including those employees who retired from/left the City during the year; with the exception of firefighters on pre-retirement leave) in the database and their sick days are reflected in the 2008 statistics. The same will be done for 2009 and all other years going forward.

Management: % complete

100%

OAG's Follow-up Audit Findings regarding Recommendation 29

We confirmed with management in November 2010 that the AMP Administrator [H&S Analyst] has updated both the 2008 and 2009 part-time and full-time employees' databases to include employees retiring during the course of those years.

In November 2010, we were provided both AMP databases. In total, these contained 12,270 City employees (i.e., 11,302 full-time employees and 968 part-time employees). As indicated by management in their response, of the list of 398 employees we provided to Management, 266 employees were missing from the databases (144 full-time, 28 part-time and 94 employees who had resigned). These employees all had taken sick leave in 2009 but were not captured by AMP. This represents an error rate of 2.2%. Our review has determined inaccuracies continue to exist, such as two employees with the same employee number, duplicates and/or missing employees from the databases.

Management advised that "employees identified as not being in either database (but should be), will be added to the appropriate database prior to the release of the next AMP cycle."

It should be noted that our testing was conducted on those employees who had taken sick leave during 2009 only. To ensure the AMP databases contain all employees, management will need to conduct the same analysis on employees that did not take sick leave in 2009.

Based on the error identified as part of our limited testing on employees who had incurred sick leave in 2009, we do not consider this recommendation fully implemented.

OAG: % complete

85%

Management Representation of Status of Implementation of Recommendation 29 as of Spring 2011

Management agrees with the OAG's follow up audit finding, however further progress has been made.

While management appreciates that the OAG identified employees that were not included in the databases, the missing information is not considered an "error". The AMP cycle downloads now include the downloading of all new hires and employee movements since the last cycle. These are compared to the AMP databases and, those employees not currently in the databases, are added. The H&S Analyst reviewed the list received from the OAG in December, 2010 entitled "D29EEs not on AMP databases-EHW", and following this review, 144 employees have been added to the full-time database and 28 employees have been added to the part-time database.

Of note, the original management response to this recommendation incorrectly indicated that the 2008 database had been updated to include those employees who had left the City. The initial response that Human Resources will ensure that all sick days for employees within the scope of the AMP are captured in the AMP database including those employees who retire/leave the city was in reference to the databases for 2009 and going forward.

In addition to the downloading of new hires and employee movements each cycle, the H&S Analyst also validates that employees are captured in the AMP database each cycle through two additional mechanisms - by asking managers to verify their spreadsheets and inform her of any discrepancies; and by conducting line-by-line comparisons for any department/branch that has undergone reorganization since the last cycle (e.g. line-by-line comparisons being done for Public Works, Environmental Services and Library for cycle ending Q4 2010), and making adjustments as required.

Management considers implementation of this recommendation to be complete.

Management: % complete

100%

2008 Recommendation 30

That Employee Services explore alternative means to minimize the lapse between the end of the program cycle; supplying letters to all operating departments and the issuance of the letter to an employee.

2008 Management Response

Management agrees with this recommendation.

Means to minimize the time lapse between the end of a cycle and the provision of letters to employees has been investigated, with the following findings:

- The time that Payroll requires (one month) from the end of a cycle to ensure that all leave is entered (some groups are paid three weeks in arrears) cannot be reduced.
- An additional resource could help reduce time required to download data from SAP to AMP database and manipulate data to prepare spreadsheets for managers by as much as two weeks. Human Resources will explore the feasibility of providing additional support to the AMP administrator [H&S Analyst] through the HR Service Centre, which will be established during Q3 2009.

In some instances, there is significant lapse between the time managers receive letters and the actual dissemination to employees. The AMP administrator [H&S Analyst] will remind managers of the need to promptly provide letters to employees at the next program cycle in Q3 2009.

Management Representation of the Status of Implementation of Recommendation 30 as of September 30, 2010

Reminders regarding prompt dissemination of letters to employees are sent to directors/managers in conjunction with their AMP spreadsheets every cycle (e.g. September 2009, April 2010).

Human Resources is in the process of staffing up the HR Service Centre. The availability of resources to support the AMP Administrator [H&S Analyst] is yet to be determined.

Management: % complete *50%*

OAG's Follow-up Audit Findings regarding Recommendation 30

We noted that on average it takes two months for the Analyst, Health & Safety to provide the AMP spreadsheet with recommended action to managers or delegates. The email correspondence from Analyst, Health & Safety [H&S Analyst] reminds managers to disseminate letters to employees promptly.

As per recommendation 25, it would be beneficial for the City to consider technologies other than Excel in order to improve accuracy, reduce the time required to download data from SAP to AMP databases and manipulate data to prepare spreadsheets.

OAG: % complete *50%*

Management Representation of Status of Implementation of Recommendation 30 as of Spring 2011

Management agrees with the OAG's follow-up audit finding.

The fact that the AMP database is housed in an Excel workbook has no influence on the accuracy of the data, or on the timeliness in which an employee receives their letter. The downloading of the sick leave data from SAP and the transfer of this data into the AMP database does not delay the process. This process is, in fact, completed within two to three days for the employees housed in both databases (as outlined in the Management Response to OAG's follow-up findings for Recommendation 25). The time intensive portion is the analysis of the sick leave data, and the determination of the recommended action for each employee for the cycle, followed by the production of the letters and spreadsheets, and the packaging of such according to Branch or Unit.

An assessment/process review of the H&S Analyst AMP processes will be conducted and findings will be documented by Q4 2011.

Management considers implementation of this recommendation to be partially complete.

Management: % complete **50%**

2008 Recommendation 31

- a) That Ottawa Paramedic Service immediately discontinue both the existence of its discretion committee as well as the capturing of personal medical information of employees on a database; and,
- b) that MFIPPA and Elections Services Division review all such practice in the City.

2008 Management Response

Management agrees with this recommendation.

As of June 30, 2009, the Ottawa Paramedic Service discontinued the use of a discretion committee for decisions related to AMP, including the capture of personal medical information.

Management Representation of the Status of Implementation of Recommendation 31 as of September 30, 2010

See Management Response above.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 31a

Further to our review of documentation provided by management during the audit, we believe implementation to be complete.

OAG: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 31b

As at September 30, 2010, no action was taken by MFIPPA and Election Services Division with regard to follow-up on recommendation 31. However, the Division advised that it will undertake to communicate to all Senior Management to ensure that no departments, divisions, or branches are capturing employee personal medical information on a database and will communicate the results to the Office of the Auditor General.

OAG: % complete *25%*

Management Representation of Status of Implementation of Recommendation 31b as of Spring 2011

Management agrees with the OAG's follow-up audit finding.

MFIPPA will prepare a communication in Q2 2011 to go to senior management reminding them of their obligations under the Municipal Freedom of Information and Protection of Privacy Act with respect to the treatment of employees' personal information.

Management: % complete *25%*

2008 Recommendation 32

That the City closely monitor and assess if positive results materialize from providing ATU employees with monetary incentives for taking less sick leave and perform a cost-benefit analysis of these.

2008 Management Response

Management agrees with this recommendation.

To the extent that relevant data is available, by Q4 2009, Employee Services (Human Resources) will investigate whether or not the monetary incentive provided to ATU 1760 employees has resulted in a reduction in sick leave days taken, or sick leave costs, since the introduction of the incentive.

Management Representation of the Status of Implementation of Recommendation 32 as of September 30, 2010

Data has been collected and analysis is underway.

Management: % complete *75%*

OAG's Follow-up Audit Findings regarding Recommendation 32

Management provided the OAG with a chart outlining the 2005 to 2009 impact of Transit Attendance Incentive Program for ATU 1760 employees. This information was reported to the General Manager, Transit Services on January 14, 2011.

OAG: % complete *95%*

Management Representation of Status of Implementation of Recommendation 32 as of Spring 2011

Management agrees with the OAG's follow-up audit finding, however further progress has been made.

Since the information was reported to the General Manager, Transit Services on January 14, 2011, Transit Services staff have been working with Human Resources staff to analyze the available data in more depth. Analysis will continue on a go-forward basis until sufficient data is available to make a definitive cost/benefit determination.

Management considers implementation of this recommendation to be complete.

Management: % complete **100%**

4 SUMMARY OF THE LEVEL OF COMPLETION

- The table below outlines our assessment of the level of completion of each recommendation as of winter 2010.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
LITTLE OR NO ACTION	0 – 24	25, 28	2	6%
ACTION INITIATED	25 – 49	6, 13, 27, 31b	4	12%
PARTIALLY COMPLETE	50 – 74	15, 19, 20, 23, 24, 26, 30	7	20%
SUBSTANTIALLY COMPLETE	75 – 99	5, 7, 14, 21, 29, 32	6	18%
COMPLETE	100	1, 2, 3, 4, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 22, 31a	15	44%
TOTAL			34	100%

- The table below outlines management's assessment of the level of completion of each recommendation as of Spring 2011 in response to the OAG assessment. These assessments have not been audited.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
LITTLE OR NO ACTION	0 – 24	-	-	-
ACTION INITIATED	25 – 49	13, 27, 31b,	3	9%
PARTIALLY COMPLETE	50 – 74	28, 30	2	6%
SUBSTANTIALLY COMPLETE	75 – 99	14, 15, 23, 26,	4	12%
COMPLETE	100	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 16, 17, 18a, 18b, 19, 20, 21, 22, 24, 25, 29, 31a, 32	25	73%
TOTAL			34	100%

5 CONCLUSION

Management has made considerable progress in implementing the recommendations from the 2008 Audit of Sick Leave Management. While all actions were not implemented within the timeframes originally envisioned in the management responses to the 2008 audit, overall good progress has been made with the City implementing or having substantially implemented 62% of the audit recommendations.

The 2005 to 2010 average sick leave days per City employee compared to the City of Toronto and the Toronto Transit Commission are as follows:

TABLE 1: 2005-2010 Average Sick Leave Days Per Employee

Year	City of Ottawa	City of Toronto (1)	Toronto Transit Commission (2)
2005	10.3	8.7	Did not obtain
2006	10.1	7.6	Did not obtain
2007	10.6	7.9	12.6
2008	9.9	8.0	13.2
2009	10.3	7.8	12.9
2010	10.7	10.4	13.0

(3) Source: City of Toronto - 2005-2007 AG audit report; 2008-2010 Human Resources

(4) Source: Toronto Transit Commission - Human Resources

Table 2 below compares the 2007 AMP average to the 2010 AMP average sick leave days per employee for the four branches that we reviewed in greater detail in the original 2008 audit.

TABLE 2: Comparison: AMP - Average Sick Days 2007 vs. 2010

Source: Human Resources Dept.

Branch	Year	Average # Sick Days per Employee
Employment & Financial Assistance *	2007	13.9
Social Services Operations	2010	15.8
Ottawa Paramedic Service	2007	14.7
	2010	13.2
Long Term Care	2007	12.0
	2010	10.7
Traffic & Parking Operations	2007	10.3
Roads & Traffic Operations & Mtce	2010	11.6

* Name changed in 2010

We found that new procedures and processes were put in place to address the concerns noted in the original audit. Some of the key elements include strengthening AMP objectives to include decreasing sick leave; establishing top-up/top down processes; and, clawing back of uncertified sick leave days greater than provided under individual collective agreements.

Management's attention will now be needed to address the remaining recommendations from the 2008 Audit of Sick Leave Management, where effective action is still pending or has not progressed to expected levels. These areas include:

- Issues surrounding the AMP databases remain; the process contains manual steps, the database contains errors and the verification process could be improved. Specifically, we found that:
 - In November 2010, we were provided both AMP databases. In total, these contained 12,270 City employees (i.e., 11,302 full-time employees and 968 part-time employees). As confirmed by Management in their response, 266 employees were missing from the databases (144 full-time, 28 part-time and 94 employees who had resigned). These employees all had taken sick leave in 2009 but were not captured by AMP. This represents an error rate of 2.2%.
 - We provided management with a list of 836 employees whose sick leave in SAP did not match the sick leave reported in AMP. These 836 employees are in addition to the 266 employees whose sick leave was not captured at all in either AMP databases.
 - Management represented that employee absence trends are monitored, however in some areas, there was little or no documentation to substantiate that monitoring occurred.
 - The Inventory of Existing Temporary Modified Duties/Positions (March 2010) provided during the audit requires further development and/or enhancement. We found the inventory provided to be limited, unfinished, and lacking in particulars of duties.
 - Since September 2009, the City recovers (claws back) pay for uncertified sick leave days greater than what is provided under individual collective agreements.
 - The City has not established objectives or set measurable targets for the decreasing sick leave and does not report to all levels of management as well as City Council on the status of the set targets vs. improvements in absenteeism; and, days taken by branch as well as related costs each cycle.
 - For the most part, the City's average days of sick leave per employee has remained constant averaging 10.3 days/employee in 2009 and 10.7 days/employee in 2010.

6 ACKNOWLEDGEMENT

We wish to express appreciation to the staff and management for their cooperation and assistance throughout the audit process.