Office of the Auditor General: Follow-up to the 2012 Audit of Client Service Centres, Tabled at Audit Committee – October 27, 2016
Follow-up to the 2012 Audit of Client Service Centres

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Office of the Auditor General Follow-up Report – October 27, 2016
Executive Summary

Introduction

The Follow-up to the 2012 Audit of Client Service Centres was included in the Auditor General’s 2014 Audit Plan.

The key findings of the 2012 audit included:

- The City could streamline operations in its seven Client Service Centres to reduce staff and save money.
- There were opportunities to increase automated transactions for service delivery and potential savings from these alternative delivery methods.
- Based on an analysis of the level of activity at each centre, consideration should have been given to closing some centres given their low usage rates. Resources were not fully utilized and as many as 13 positions could be eliminated. This would have resulted in an annual savings of $824,000. Total potential savings identified in the audit were $860,000.
- There had been no updated operational risk assessment at the Client Service Centres unit level which was required by the April 2010 Council approved Enhanced Risk Management Framework and Policy.

Summary of the Level of Completion

The table below outlines our assessment of the level of completion of each recommendation as of September 2015.
The table below outlines management’s assessment of the level of completion of each recommendation as of May 9, 2016 in response to the OAG’s assessment. These assessments have not been audited.
Table 2: Management’s assessment of level of completion of recommendations

<table>
<thead>
<tr>
<th>Category</th>
<th>% Complete</th>
<th>Recommendations</th>
<th>Number of Recommendations</th>
<th>Percentage of Total Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Little or no action</td>
<td>0 – 24</td>
<td>n/a</td>
<td>0</td>
<td>n/a</td>
</tr>
<tr>
<td>Action Initiated</td>
<td>25 – 49</td>
<td>n/a</td>
<td>0</td>
<td>n/a</td>
</tr>
<tr>
<td>Partially Complete</td>
<td>50 – 74</td>
<td>n/a</td>
<td>0</td>
<td>n/a</td>
</tr>
<tr>
<td>Substantially Complete</td>
<td>75 – 99</td>
<td>5, 9</td>
<td>2</td>
<td>12%</td>
</tr>
<tr>
<td>Complete</td>
<td>100</td>
<td>1, 2, 3, 4, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17</td>
<td>15</td>
<td>88%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>17</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Conclusion**

At the time of this follow-up work, we found that 88% of the recommendations could be considered substantially complete or complete. The remaining 12% of the recommendations were partially complete.

One of the partially complete recommendations was to comply with all aspects of the Cash Handling Policy and Procedures. In the follow-up we assessed compliance in six areas (i.e. segregation of duties, coin order processing, slip printing, access to the CLASS Cash Register drawer, refund processing, and adequacy of monitoring) and found that in three of these six areas the CSCs were not in full compliance. Therefore we assessed this recommendation as 50% complete.

**Acknowledgement**

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

The following section is the detailed follow-up report.
Follow-up to the 2012 Audit of Client Service Centres

The detailed section of this report is available in English only and may be translated in whole or in part upon request. For more information, please contact Ines Santoro at 613-580-2424, extension 26052.

La section détaillée de ce rapport n’existe qu’en anglais et pourrait être traduite en partie ou en totalité sur demande. Renseignements : Ines Santoro, 613-580-2424, poste 26052.

Detailed Follow-up Report

Introduction

The Follow-up to the 2012 Audit of Client Service Centres was included in the Auditor General’s 2014 Audit Plan.

Key Findings of the Original 2012 Audit

1. The lack of an updated operational risk assessment at the Client Service Centres unit level as required by the April 2010 Council approved Enhanced Risk Management (ERM) Framework and Policy. Management indicated that the department conducted a Departmental Risk Assessment, which they believe met the corporate requirement. However, this would still require an operational risk assessment at the CSC unit level. As part of ServiceOttawa’s 2013 work plan, management is conducting an in-depth operational risk assessment of the Client Service Centres.

2. ServiceOttawa Department is still in the process of developing the strategic risk register to accompany the ServiceOttawa Strategic Departmental Plan which would identify and classify risks. Although not completed at the time of the audit, management has indicated that they have completed the development of the strategic risk register. ServiceOttawa management indicated there are risks to business continuity in their environment as a result of significant changes to staff, technology, processes and transfer of business lines.

3. Risks of staff capacity and budget were identified as medium rated risks by the former Organizational Development and Performance department at the departmental planning level in January 2011.

4. CSC Procedural documents are not consistent with the Corporate Administrative Procedures template, do not always clearly articulate the CSC role or the actual process followed, and are not always supported with authorized validation of the process by the business process owner.
5. System accesses used by staff at Client Service Centres are not always appropriate such as accesses not being removed for terminated or transferred employees, delayed removal of accesses for terminated employees, generic user accesses, and more extensive accesses than required for the position’s functions. We found that for Datasym there were 83 individuals with accesses which is approximately twice the number of positions within the Client Service Centres. A clean-up was performed in the Datasym cash register system in July/August 2012 during the course of this audit to review, update, and delete accesses for cashiers that were no longer working in the area. Management indicated that this clean-up occurred as a result of the Cash Register Replacement Project. Some of these accesses should have been deleted in September 2011.

6. Data provided to Council as performance data for 2011 was incomplete as it was based on manual compilation of cash register transaction volume data which reports strictly raw numerical quantities of transactions representing levels of activities and doesn't measure performance. The report does not provide any sense of the nature of the transaction or service, the level of effort involved, performance information such as time and line measures or radius of delivery or quality information such as customer service. They do not have performance measures or formally adopted standards. The management report also excludes data from other systems for transactions processed by CSC staff such as Vital Statistics for Death Registrations and CLASS for Program Registrations, Memberships and Bookings and services that don’t result in payments.

7. Different versions of reports provided by management to us during the course of the audit for 2011 contained different quantities and categories of transactions as there was a lack of understanding of the systems used to report transactions. For instance, some reports totalled 170,000 versus 182,265.

8. Analysis of service fees (such as Marriage License, Commission of Oaths, Travel Documents, etc.) was not available to determine whether or not full costs of services were appropriately recovered. Although management indicated that there had been reports provided to Council in 2005 and 2006 relating to Marriage Ceremonies, these have not been updated within the last six years.
9. There are issues impacting the efficiency and effectiveness of cash handling and compliance to the Cash Handling Policy and Procedures. Examples of non-compliance include: Lack of control over items of monetary value assigned to the CSC, segregation of duties issues, CSC staff going directly to the bank for change, lack of indemnity forms for some cashiers, lack of a cash drawer (at Laurier) for the separate CLASS cash register, and risk of not issuing payment card refunds to the same payment card as the original transaction.

10. The report to Committee and Council by Finance department for the new cash register system did not quantify the benefits.

11. The results of the 2011 Client Satisfaction Survey conducted by management during 2011 showed that the Client Satisfaction categories of "Timeliness, Got what I needed, Accessibility (Laurier only) and One-stop satisfaction (Laurier only)" had dissatisfaction ratings greater than 10%. In our opinion, this was a high level of dissatisfaction. These results which were to serve as a baseline were not provided to Committee and Council.

12. The analysis of options to maximize non face to face interactions for service delivery and potential savings of alternative delivery methods was not complete. Transactions processed at the CSCs included 42,708 Tax and Water payments which represented approximately 23% of the total. There are opportunities for further promoting automated Tax and Water payments and discouraging in-person payments.

13. CSC resources are allocated across seven locations with four locations open five days a week and three locations open one day per week creating the potential for downtime at some locations which is not available to be utilized at other locations. As detailed in Section 5.4.1 of the full report, there is an estimated low volume of transactions processed at CSCs. Based on the 2011 daily average transactions ranged from an estimated 11 to 31 per Client Service Representative per day across the seven CSCs. The details are in the following chart:
Follow-up to the 2012 Audit of Client Service Centres

Table 3: 2011 Daily Average Transactions Processed by Client Service Representative (CSR)

<table>
<thead>
<tr>
<th></th>
<th>Laurier</th>
<th>Ben Franklin Place</th>
<th>Orléans</th>
<th>Kanata</th>
<th>Metcalfe</th>
<th>Kinburn</th>
<th>North Gower</th>
<th>Overall Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total annual number of</td>
<td>93,245</td>
<td>38,484</td>
<td>25,438</td>
<td>19,354</td>
<td>2,269</td>
<td>1,217</td>
<td>2,257</td>
<td>182,264</td>
</tr>
<tr>
<td>transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of days centres open</td>
<td>248</td>
<td>248</td>
<td>248</td>
<td>248</td>
<td>54</td>
<td>53</td>
<td>52</td>
<td>1,151</td>
</tr>
<tr>
<td>during year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daily average number of</td>
<td>376</td>
<td>155</td>
<td>103</td>
<td>78</td>
<td>42</td>
<td>23</td>
<td>43</td>
<td>n/a</td>
</tr>
<tr>
<td>transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2011 Actual Full Time</td>
<td>12.0</td>
<td>7.6</td>
<td>4.6</td>
<td>5.6</td>
<td>2.0</td>
<td>2.0</td>
<td>2.0</td>
<td>31</td>
</tr>
<tr>
<td>Equivalents (FTEs) - Restated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>to reflect 2 staff assigned</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>from Ben Franklin, Orléans</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>and Kanata to rurals for one</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>day per week</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daily average transactions</td>
<td>31</td>
<td>20</td>
<td>22</td>
<td>14</td>
<td>21</td>
<td>11</td>
<td>22</td>
<td>26</td>
</tr>
<tr>
<td>processed by CSR</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
14. Management reports to support monitoring capacity and utilization are not always available, and where they are produced, are not always complete, fully understood or validated through a QA process.

15. Based on the OAG analysis using available information from management as detailed in Section 5.4.2 of the full report, CSC resources are not fully utilized. Based on the estimated volume of transactions across all locations, in our opinion there is an estimated 13 FTEs underutilized for a potential savings of $824,000. Cost saving opportunities include considering closing some of the CSCs based on low usage rates. We realize there may be other reasons that the City may wish to consider in evaluating if locations should be closed. There are also opportunities to find efficiencies at Laurier and Ben Franklin Place.

16. The costs recovered for the Government Service Centres did not include the complete cost of salaries, benefits and overhead for greeters in accordance with established agreements with Service Ontario / Service Canada for a potential additional recovery estimated at approximately $35,800.

Status of Implementation of 2012 Audit Recommendations

2012 Recommendation 1:
That the City implement an operational risk assessment for Client Service Centres.

2012 Management Response:
Management agrees with this recommendation.

Management will complete an operational risk assessment for the Client Service Centres by the end of 2013.

Management Representation of Status of Implementation of Recommendation 1 as of October 31, 2014:
Management has completed implementation of this recommendation.

An operational risk assessment for the Client Service Centres was completed in Q1 2014 and is reviewed as part of the departmental risk management strategy at quarterly management team meetings.

Management: 100% complete
OAG’s Follow-up Audit Findings regarding Recommendation 1:
Management has provided a 2014 operational risk assessment for Client Operations. Both Client Service Centres and 3-1-1 operate under the Client Operations Branch. Risk Mitigation Plans have been created for all risks identified as medium-high and high. We consider this recommendation complete.
OAG: 100% complete

2012 Recommendation 2:
That the City complete the implementation plan to address areas of risk relating to Vital Statistics.

2012 Management Response:
Management agrees with this recommendation. Management has implemented nine of the thirteen recommendations from the 2012 external consultant review of the Vital Statistics Program. The remaining four recommendations are within the purview of the provincial government. The City will continue to work with the provincial government on implementing these outstanding recommendations; however the City does not have the authority to complete them. Therefore, management considers implementation of this recommendation to be complete.

Management Representation of Status of Implementation of Recommendation 2 as of October 31, 2014:
Management considers implementation of this recommendation to be complete per the original Management Response.

As indicated, Management implemented nine of the thirteen recommendations from the 2012 external consultant review of the Vital Statistics Program. The remaining four recommendations fall outside the purview of the City.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 2:
Recommendations from the 2012 external consultant review centred around the following:

- “Requiring annual certification of staff on their information protection responsibilities with respect to the Vital Statistics program;
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- Reinforcing security practices for the handling and transfer of vital statistics documents;
- Analyzing the error log to identify recurring errors so that mitigation measures can be developed;
- Developing tools and training to help minimize registration documentation errors; and,
- Reviewing and updating the quality assurance, reporting and oversight processes.”

These recommendations have been implemented.

Training logs indicate that Vital Statistics Refresher Training was taken in 2014 by 33 CSC staff. This training included how to review forms and identify common errors. As of July 2015, there were approximately 40 staff working in the CSCs. Since all agents issue burial permits, all should take Vital Statistics Training.

To deliver this training on an ongoing basis an online e-learning module was developed in May 2015 and was anticipated to be rolled out to all staff by Q3 2015.

We consider this recommendation complete.

**OAG: 100% complete**

### 2012 Recommendation 3:

**That the City validate and authorize procedures by the business process owner; make them consistent with the Corporate Administrative Procedures template; clearly articulate the CSCs role; and, monitor practices against the procedure.**

**2012 Management Response:**

Management agrees with this recommendation.

Management has commenced the process of validating all procedures with the appropriate business process owners and will obtain/track the authorization of all procedural changes as required.

ServiceOttawa will develop a template for departmental procedures based on the Corporate Administrative Procedures template, and will update the current internal procedures to ensure consistency. Procedures will also be updated to include the CSC role. This will be completed by the end of Q4 2013 and procedures will be reviewed and updated annually as required.
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**Management Representation of Status of Implementation of Recommendation 3 as of October 31, 2014:**

Management has validated and authorized 78% of procedures with business process owners and expects implementation of this recommendation to be complete by the end of Q4 2014.

**Management: 78% complete**

**OAG’s Follow-up Audit Findings regarding Recommendation 3:**

We obtained the control spreadsheet listing which identified that all 80 procedures had been validated and approved with business process owners. The procedural template shows the procedure history which includes the revision number, date of issue, author and a brief description of the change. We reviewed two examples which showed that the procedure history included the validation and approval with the business process owner.

Per the 2015 Quality Assurance Monitoring Program Departmental Policy and accompanying procedure, monitoring of compliance with procedures is carried out by ServiceOttawa’s Quality Assurance Branch. An example of a quality monitoring report was reviewed and it indicated that 37 evaluations were completed for the CSCs in April 2015.

We consider this recommendation complete.

**OAG: 100% complete**

**2012 Recommendation 4:**

That the City review and update system accesses for staff working at Client Service Centres to an appropriate level and remove or revise these as staff change positions or leave the City.

**2012 Management Response:**

Management agrees with this recommendation.

System accesses will be fully reviewed and updated by the end of Q2 2013. Moving forward, management will conduct an annual review of staff system access. In addition, a departure check-list for staff has been introduced to ensure that accesses are removed or revised appropriately as staff change jobs or leave the City.
Management Representation of Status of Implementation of Recommendation 4 as of October 31, 2014:

Management has completed implementation of this recommendation.

System access was fully reviewed and updated in 2013. An annual review of staff system access is conducted by the Client Operations Coordinators and a departure check-list for staff has been introduced.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 4:

Access for three systems: the Municipal Application Partnership (MAP), Citrix/CLASS and the cash register point of sale (POS) systems was reviewed by CSC management. A departure checklist for staff was introduced and used during 2015 to ensure that accesses are removed or revised appropriately as staff change jobs or leave the City.

We consider this recommendation complete.

OAG: 100% complete

2012 Recommendation 5:

That the City measure performance to adequately reflect it against strategic priorities and operational objectives to provide adequate information to Council and improve effectiveness.

2012 Management Response:

Management agrees with this recommendation.

Since the time of the audit, management has implemented quality assurance measures at the Client Service Centres in support of Council’s “Improved Operational Performance” and “Ensure a positive experience for every customer interaction” priorities. Appropriate performance measures supporting operational objectives will be identified through the review of the current service delivery model, currently under development and will be finalized by the end of 2015.

Management Representation of Status of Implementation of Recommendation 5 as of October 31, 2014:

Management has completed implementation of this recommendation.
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The department has developed a departmental scorecard in accordance with the corporate process and reviews it quarterly at management team meetings to ensure progress. In addition, the operational scorecard is provided to the Deputy City Manager on a regular basis.

These measures will be considered in the development of the next Term of Council bi-annual reporting process.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 5:

The 2011-2014 City Strategic Plan indicates that Council’s strategic performance measures are to increase the percentage of service requests processed via all ServiceOttawa channels by 5% in 2012, 2013 and 2014. Another strategic priority is to increase the delivery of service requests processed by the web by 10% in 2012, 20% in 2013 and 30% in 2014.

Currently, the semi-annual report to Council only reports on transactional data (i.e. Volume). Performance measures supporting operational objectives are not reported to Council.

Performance measures have been developed for management reporting. The “Office of Strategic Management Report” provided the results of the quarterly reviews performed in the areas of total transactions, service level, quality assurance, client satisfaction, deviation on budget, sick leave and training.

In addition, the quarterly reviews include operational objectives for service level and client satisfaction. The report tracks measures that include the percentage of clients called to counter in 5 min or less at the Laurier CSC, the percentage of service requests completed via the web and the percentage of respondents that answered 4 or 5 out of 5 on the quality of service provided. This report is reviewed by the management team and is used to create the “City Operations Scorecard”, which reports on counter transaction volume. The scorecard is then reported to the Deputy City Manager.

Management has indicated that appropriate performance measures supporting operational objectives will be identified through the review of the current service delivery model, currently under development and will be finalized by the end of 2015.

As performance measures supporting operational objectives have not been identified and reported to Council, we consider this recommendation 75% complete.

OAG: 75% complete
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Management Representation of Status of Implementation of Recommendation 5 as of May 9, 2016:

Management agrees with the OAG’s follow-up audit finding. The department has developed a departmental scorecard in accordance with the corporate process and reviews it quarterly at management team meetings to ensure progress to address this recommendation by the Auditor. The operational scorecard includes the following performance measures: transaction volumes, service quality and client satisfaction ratings. In addition, the operational scorecard is provided to the Deputy City Manager on a regular basis.

In the spring of 2016, Council approved the discontinuation of the Semi Annual Report to Council in lieu of individual departmental reporting as appropriate. As directed by Council within the 2015 Audit of the 3-1-1 Call Centre, ServiceOttawa will bring a report forward to Council outlining key operational performance metrics for all channels by Q2 2017. For Counters, these operational performance measures will include volumes, quality and client satisfaction.

Management: 90% complete

2012 Recommendation 6:

That the City develop adequate standards for wait times and quality and monitor actual performance against these standards.

2012 Management Response:

Management agrees with this recommendation.

ServiceOttawa has standards for quality of service provided at the CSCs and a baseline quality score has been established. Management will review and set a target at the beginning of each year to ensure quality standards are being achieved.

In addition, a new queuing system will be implemented at the Laurier CSC in Q2 2013. The queuing system will provide measures for time-waiting-in-line broken down by transaction type. Management will develop and set a target that will measure acceptable levels of performance, which will also be available by transaction type. These measures will be implemented by the end of Q4 2013.

Management Representation of Status of Implementation of Recommendation 6 as of October 31, 2014:

Management has completed implementation of this recommendation.
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ServiceOttawa has completed a Quality Assurance Program for all channels which includes adequate standards for wait times and quality and, monitors performance against these standards. After the review and validation of the new queuing system data the Quality Assurance Program, starting in Q3 2014, has been able to complete this reporting quarterly. The delay in implementation of this recommendation was the result of the new queuing system not being operational until 2013.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 6:

The ServiceOttawa balanced scorecard contains performance measures for CSCs. These performance measures include increasing satisfaction with information and services at the CSCs by 5% by the end of 2014 and increasing service requests processed by all ServiceOttawa channels by 5% annually.

Monitoring of quality has been taking place since October 2012. ServiceOttawa Quality Assurance Analysts conduct random side-by-side monitoring of interactions at the CSCs. CSC agents are evaluated based on the quality of their interactions with clients and monthly Quality Assurance scores are reported internally.

Monitoring of wait time performance is not taking place. There is a joint queuing system in place at the Laurier CSC, the City’s busiest, which the province leads. The queuing system is not fully operational as at September 2015. Therefore, there is no monitoring on the time it takes to complete each transaction.

We consider this recommendation 75% complete.

OAG: 75% complete

Management Representation of Status of Implementation of Recommendation 6 as of May 9, 2016:

Management agrees with the OAG’s follow-up audit finding.
Quality assurance monitoring has been in place since October 2012. The ongoing monitoring and continuous feedback on quality aspects of an interaction occur on a regular basis. With respect to monitoring a service level standard, the legacy queuing system at the Laurier CSC became inoperable and as a result, data related to wait time in line is no longer available. ServiceOttawa has explored partnering with Service Ontario and Service Canada to procure a new queuing system that will provide wait time information amongst other data for the Laurier CSC (Service Ontario is responsible for coordinating technology replacement) however, this option is not feasible at this time.

For ServiceOttawa to monitor counter wait times, the acquisition and implementation of a technology queuing solution is required. Until there is an opportunity to partner with Service Ontario and Service Canada for the acquisition of such technology, management does not believe that service transaction levels at the Laurier CSC warrant an investment in queuing technology by ServiceOttawa alone. Management considers this recommendation complete.

Management: 100% complete

2012 Recommendation 7:

That the City develop complete and accurate reports in order to understand their volumes of transactions for the services provided.

2012 Management Response:

Management agrees with this recommendation.

ServiceOttawa is in the process of reviewing all of the transactions that are processed at the CSCs and is identifying opportunities for automation and integration of transactional data. This initiative will provide a mechanism to generate accurate transaction volumes at the counters by the end of 2014.

Management Representation of Status of Implementation of Recommendation 7 as of October 31, 2014:

Lagan, which is the system currently used by 3-1-1, has been enhanced to include the majority of counter services. Management will be rolling out the implementation of Lagan at the Client Service Centre counters starting in January 2015, to be completed by Q3 2015. Once the Lagan technology is fully implemented the CSCs will be able to report transaction volumes beginning in Q4 2015.

Management: 75% complete
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OAG’s Follow-up Audit Findings regarding Recommendation 7:

Implementation of Lagan at the CSC counters was completed in 2015 which is now providing more accurate transactional data.

As the reports using this data are currently under development, and this represents a small portion of the overall effort required to implement Lagan at the counters, we consider this recommendation 100% complete.

OAG: 100% complete

2012 Recommendation 8:

That the City conduct an analysis of service fees for services provided by the CSC to appropriately recover full costs.

2012 Management Response:

Management agrees with this recommendation.

The City will conduct an analysis of service fees that fall within the mandate of the ServiceOttawa department by the end of Q2 2015 to ensure that appropriate costs are being fully recovered. However, this work will only be undertaken after the refined FTE capacity analysis has been completed (identified in Recommendation 14) and once the new counter service delivery model has been implemented (identified in Recommendation 16). Should the fees require adjustment, ServiceOttawa will recommend the new fees to Council for approval.

Management Representation of Status of Implementation of Recommendation 8 as of October 31, 2014:

Management is currently conducting the analysis of service fees as indicated in the management response above.

Management: 50% complete

OAG’s Follow-up Audit Findings regarding Recommendation 8:

A fee analysis of service fees for Civil Ceremonies, Marriage Licences, Affidavits and Death Registrations was prepared in 2015 based on the 2014 budget figures. The cost of each transaction, broken down by the cost per minute it takes to complete each service and the cost of purchasing the license from the Province, if applicable, was compared to the current fee charged for each service.
Fees were adjusted effective January 1, 2016 as part of the 2016 budget process. As the analysis was calculated based on budgeted figures, the future use of actual figures could be considered.

OAG: 100% complete

2012 Recommendation 9:
That the City comply with all aspects of the Cash Handling Policy and Procedures including the Monitoring/Contraventions section.

2012 Management Response:
Management agrees with this recommendation.

Process improvements have been made to ensure ongoing compliance with the Cash Handling Policy and Procedures, and compliance requirements have been communicated to staff; these include procedures for coin orders, use of the reconciliation room, and counting cash when changing hands. Slip printing issues have been resolved through the introduction of the new cash register system.

A quality assurance program has been introduced and, as part of this program, compliance to departmental and corporate procedures is monitored on a monthly basis to identify where action may be required.

Management is conducting a review of segregation of duties and, in accordance with the Cash Handling Policy and Procedures will be working with the Finance department to further develop mitigation measures when the segregation of duties is not practical. Management will also implement a departmental refund policy which takes into account the varying requirements of the business process owners. By creating a refund policy at the departmental level, the CSCs will be in compliance with this aspect of the Cash Handling Policy & Procedures. The review of segregation of duties and the implementation of a departmental refund policy will be completed and in place by the end of Q4 2013.

Lastly, the Finance department has included an annual compliance review of cash handling for selected sites in their work-plan. The last review was completed in the fall of 2012.

Management Representation of Status of Implementation of Recommendation 9 as of October 31, 2014:
Management has completed implementation of this recommendation.
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Management sent an email to staff in Q3 2013 to ensure ongoing compliance with the procedures for coin orders, use of the reconciliation room and counting cash.

In accordance with the Cash Handling Policy and Procedures, Management has received approval from Finance on the segregation of duties and a departmental refund policy and procedure. In addition, Finance provides monthly compliance reports if there is a compliance issue that requires monitoring and addressing. The reports are reviewed by the Manager of Quality Assurance and actioned accordingly.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 9:

CSCs compliance with Cash Handling Policy and Procedures was assessed in the areas of segregation of duties, coin order processing, slip printing, access to the CLASS Cash Register drawer, refund processing, and adequacy of monitoring. We found that in three of these six areas the CSCs were not in full compliance.

1. Segregation of Duties

In October 2013, Management emailed all CSC staff regarding new processes that had been introduced. These included that cash should be counted when changing hands, such as when providing change for a CLASS transaction to a colleague on another register. The employee providing the change and the recipient should both count the cash to avoid inaccuracies and to appear professional to clients.

We observed however cash is not always counted when changing hands such as during brief time periods where cash drawers at Laurier CSC are not limited to one person. Management has indicated that it is not realistic to count the cash every time a CSC agent takes a break and is replaced by another agent, as the closing process takes approximately 30 minutes. OAG believes that assigning each agent their own individual cash tray that is locked away when the agent is on break would be a reasonable compensating control.
CSC Management did receive clarification from Finance in November 2013 that reinforced that if agents sign off and on the Point of Sale (POS) system as required, multiple staff can conduct transactions without the need to physically count cash every time a new individual signs on. In the clarification email Finance referred to the POS system which tracks all transactions made by an individual user as well as the many steps in the reconciliation process which provides a segregation of duties. However, the OAG maintains that not counting cash each time a different agent signs on exposes the City to risk of cash loss. This is due to the inability to determine the source of a cash discrepancy as several individuals have access to the same cash drawer.

2. CLASS Cash Register Drawer

There is a separate cash drawer for the CLASS Cash Register at the Laurier CSC. However, all Laurier CSC agents have access to the key which allows the cash drawer to be manually opened without first signing into the system or obtaining manager approval. For the cash drawer to be used effectively, additional controls are needed to ensure access is safeguarded and documented.

3. Adequacy of Monitoring

Monitoring of CSC cash handling practices is carried out by the ServiceOttawa Department and Finance Department.

**ServiceOttawa Department:**

The Quality Assurance Branch of ServiceOttawa has included the Cash Handling and Reconciliation process in its 2015 workplan, however the results of the work done are not yet available.

Finance provides monthly Cash Operations Sales Summary reports to CSC management for its review and monitoring. The 2013 and 2014 reports which the OAG reviewed contained compliance issues that were identified by Finance. For example, the 2014 CSC Sales Summary compliance report showed that in 2014 there were 5,919 "No-Sale" transactions, where the cash register was opened without processing a client transaction. These transactions pose a potential risk as they indicate that the cash drawer is being opened regularly for purposes other than a sale. There was no documentation on how the issues were addressed by CSC Management as they indicated that most communication was done over the telephone and not documented.
Follow-up to the 2012 Audit of Client Service Centres

**Finance Department:**

The monitoring of cash handling conducted at Laurier CSC and Kanata CSC by the Financial Process, Compliance and Systems unit lacked adequate compliance monitoring procedures. The Finance Compliance Monitoring program does not provide sufficient assurance of compliance with cash handling policies and procedures as it relied primarily on interviews and testing a very small sample size of three deposits at each site. The monitoring procedures did not consider the risk of loss and errors due to the high level of revenue activity and complexity of transactions at some of the CSCs. For example, in 2013, Laurier CSC represented approximately 97% of the total value of the cash/cheque receipts for the 20 cash handling sites selected for review that year. Advance notice of upcoming reviews was also provided which results in less effective reviews than conducting them unannounced.

The Laurier and Kanata CSC compliance review reports also did not clearly reflect the segregation of duties and cash access issues that were observed by the reviewers.

As improved procedures are required to provide the security and accountability around cash handling, including active monitoring to ensure compliance, we consider this recommendation 50% complete.

**OAG: 50% complete**

**Management Representation of Status of Implementation of Recommendation 9 as of May 9, 2016:**

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

1. Segregation of Duties

Finance has begun to investigate the technical feasibility and impact on business processes of these changes. Any required changes will be implemented as part of Finance’s Strategic Initiative (Cash Handling Policy and Procedures Review) that is currently underway with a targeted completion date of the end of Q1 2017.

Furthermore, a Client Operations branch-specific Cash Handling Procedure has been developed and was approved by the ServiceOttawa departmental management team on April 27, 2016. It requires that each agent be assigned an individual cash tray at urban Client Service Centres. Cash trays will not be shared between employees at urban Client Service Centres.
Follow-up to the 2012 Audit of Client Service Centres

2. CLASS Cash Register Drawer

A Client Operations branch-specific Cash Handling Procedure has been developed and was approved by the ServiceOttawa departmental management team on April 27, 2016. It requires the Senior Agent to be the custodian of all keys. Keys will be assigned on a daily basis by the Senior Agent to the Banker, should access to the CLASS cash drawer be necessary outside of a transaction.

3. Adequacy of Monitoring

Management included a complete review of the Cash Handling Procedure on their Quality Assurance work plan in 2015 to ensure standardized practices across the centres as well as compliance against the City’s Cash Handling Policy and Procedures. However, a deposit discrepancy at the Laurier CSC in July 2015 that could not be reconciled by either senior staff or Finance motivated management to seek the Auditor’s further assistance to provide an independent review of the current practices and to provide even further detailed recommendations on individual practices in the Client Service Centres.

In response to preliminary recommendations received from the Auditor in January 2016 regarding the Laurier CSC cash discrepancy, a Client Operations branch-specific Cash Handling Procedure has been developed and was approved by the ServiceOttawa departmental management team on April 27, 2016. The Finance Department is currently completing a final review of the Client Operations Cash Handling Procedure, at which point ServiceOttawa will initiate training and implementation to be completed by Q4 2016. Should final recommendations received from the Auditor change substantially, formal revisions to the Procedure will be completed and approved. Management will monitor compliance against the Client Operations Cash Handling Procedure through monthly reporting and quality assurance spot checks conducted by the Quality Assurance Program.

“No-Sale” transactions are operationally required in order to provide client service in the following circumstances: providing change to a client and to place slips in the cash till. Currently, “No-Sale” transactions represent a very small proportion of transactions per month. Therefore, management does not feel that they pose a risk to the organization. Management will establish a threshold of operationally required “No-Sale” transactions to be monitored through the Quality Assurance Program spot checks.
Follow-up to the 2012 Audit of Client Service Centres

Finance will undertake a review of the accountabilities and responsibilities of monitoring and compliance within the Cash Handling Policy. This will be completed as part of Finance’s Strategic Initiative (Cash Handling Policy and Procedures Review) that is currently underway with a targeted completion date of Q1 2017.

Management: 75% complete

2012 Recommendation 10:

That the City properly manage inventory items.

2012 Management Response:

Management agrees with this recommendation.

Management has implemented an inventory control tracking sheet to monitor the inventory of marriage licenses and parking tokens on a daily basis at each of the CSCs. Management considers implementation of this recommendation to be complete.

Management Representation of Status of Implementation of Recommendation 10 as of October 31, 2014:

Management has completed implementation of this recommendation per the original Management Response.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 10:

Inventory control tracking sheets and logs have been implemented for marriage licenses and parking tokens, however they have not been used in a manner that accurately tracks these inventory items. Inventories of marriage licences and parking tokens were also not reconciled across the CSC’s and discrepancies were not followed up on a timely basis.

The City’s Marriage License Tracking Spreadsheet indicated that in 2014 the Laurier CSC received 2,700 marriage license forms from the Province. We found that over 500 of these forms had not been properly recorded in the tracking sheets and logs. We also found that some forms were issued out of sequence which is against the direction provided to CSCs in the Vital Statistics Refresher Training. Management subsequently reviewed these items and reported that although these forms were not recorded properly, they had not been stolen or lost.
Follow-up to the 2012 Audit of Client Service Centres

Marriage License forms cost the City $100 each and in 2014 the revenue for each completed license was $166.50. Given the control weaknesses over the Marriage License inventory, there is a risk that not all Marriage Licences are properly accounted for and payments properly received and recorded. Marriage licenses need to be protected, controlled and accounted for as they are valid throughout the Province.

The Parking Token Control Sheet for the period from January 2014 to March 2015 was reviewed and 729 tokens were identified as missing. Parking tokens are valued at $1 each. Management subsequently provided a record of product sales and indicated that the tokens had erroneously been identified as missing.

As inventory is not accurately tracked and reconciled on a timely basis, we consider this recommendation 50% complete.

**OAG: 50% complete**

**Management Representation of Status of Implementation of Recommendation 10 as of May 9, 2016:**

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

**Parking tokens:**

All tokens were accounted for at the Client Service Centre, however, staff were not consistently using the parking token inventory management system at the time of the review. As of April 2016, new inventory tracking systems have been implemented for parking tokens and marriage licences. Client Service Agents will record any tokens sold in the spreadsheet at the time of sale. Senior Agents will review and verify the log weekly; Coordinators will review and verify the log monthly. All discrepancies will be reported according to the processes outlined.

**Marriage Licences:**

All marriage licences were accounted for at the Client Service Centre, however, the Auditor identified that improvements were required in the completion of the tracking document and sequencing of licence issues. As of April 2016, management has implemented a new tracking system.
Follow-up to the 2012 Audit of Client Service Centres

Client Service Agents will record marriage licences issued or spoiled in the spreadsheet at the time of issue. Senior Agents will review and reconcile this information with the Vital Statistics system on a weekly basis, with the exception of the Laurier CSC. Due to the volume of licences issued at the Laurier CSC, the Senior Agent will reconcile the information on a daily basis. Coordinators will review and verify the information on a monthly basis. All discrepancies will be reported according to the processes outlined.

Management: 100% complete

2012 Recommendation 11:

That the City update policies, procedures and processes to maximize the functionality and features of the new cash register system and realize potential operational effectiveness and efficiencies.

2012 Management Response:

Management agrees with this recommendation.

The City’s Cash Handling Policy and Procedure was updated in January 2013, which included communication to all staff. In addition, CSC staff were trained on the new cash register system when it was deployed in 2012. As the new cash register system project transitions to sustainable mode in 2013, staff will continue to monitor and report on the performance of the new cashiering system. Management considers implementation of this recommendation to be complete.

Management Representation of Status of Implementation of Recommendation 11 as of October 31, 2014:

Management has completed implementation of this recommendation per the original Management Response.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 11:

Training records indicate 29 CSC employees received training on the new cash register system in 2012. The Cash Handling Policy and Procedures were both updated effective June 2015.
Follow-up to the 2012 Audit of Client Service Centres

However, the cash pickup section of the Cash Handling Procedures does not include the new cash register functionality with respect to the cash pickup button and related sales reports and did not reference the cashier manual for further detail. The section did not emphasize the requirement for client service agents to use this new cash register functionality for sites where it is in place. These missing steps would be necessary to document and track the movement of cash and ensure accountability of staff.

As Management has indicated that they will enhance the cash handling procedures for greater clarity and emphasis in their next update scheduled for Q4 2016, we consider this recommendation complete.

OAG: 100% complete

2012 Recommendation 12:

That the City complete the development of a Quality Assurance program for monitoring, assessing and reporting on the quality of services delivered to the public.

2012 Management Response:

Management agrees with this recommendation.

A Quality Assurance Program for Counter Services was implemented in November 2012. The program tracks and monitors the experience clients and residents have with Counter Services through an agent monitoring program and client surveys. Agents are provided with individual results and are coached on personal improvement opportunities. In addition to individual results, management is provided overall branch results, which inform larger continuous improvement opportunities and training requirements. Management considers implementation of this recommendation to be complete.

Management Representation of Status of Implementation of Recommendation 12 as of October 31, 2014:

Management has completed implementation of this recommendation per the original Management Response.

Management: 100% complete
OAG’s Follow-up Audit Findings regarding Recommendation 12:

The Quality Assurance Branch is now observing and evaluating a sample of Client Service Representative (CSR) counter transactions and providing both detailed and monthly summary reporting.

We consider this recommendation complete.

OAG: 100% complete

2012 Recommendation 13:

That the City identify and implement opportunities to increase the use of non face-to-face interaction and alternative service delivery across the City.

2012 Management Response:

Management agrees with this recommendation.

ServiceOttawa is conducting a review of services provided at the Client Service Centre counters. The first phase of the project will identify the services that will be automated and migrated to the online channel. This phase will be completed by the end of Q2 2013. The last phase of the project will be the implementation of these counter services to Ottawa.ca. The implementation plan for the migration of these services will be completed by the end of 2014.

Management Representation of Status of Implementation of Recommendation 13 as of October 31, 2014:

A service catalogue has been created identifying all of the services provided at the Client Service Centre counters. Management has identified the opportunities for migration to the online channel. Migration of services to the online channel and continuous improvement are ongoing foci for ServiceOttawa management and as such, implementation plans and opportunities improvements will be included in the department’s yearly operational work plans.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 13:

Management has analyzed and identified high volume service requests. Services that were identified as suitable for web migration based on volume as a key factor, such as ones relating to emergency and protective services, environmental services and public works, have been implemented online.
Follow-up to the 2012 Audit of Client Service Centres

As at June 2015, ServiceOttawa provides 64 different service requests online through Ottawa.ca. These services include property taxes, water bills, and garbage and recycling bin coupon requests.

We consider this recommendation complete.

OAG: 100% complete

2012 Recommendation 14:

That the City formalize their staff deployment model to optimize efficient and effective management and operation of the Client Services Centres.

2012 Management Response:

Management agrees with this recommendation.

Management is reviewing and validating capacity at the Client Service Centres.

ServiceOttawa will refine the FTE capacity analysis calculation. The FTE calculation will take into consideration 2012 transaction volumes. Management cannot agree with the assertion that there are 13 FTEs of excess capacity (worth approximately $800,000) until the FTE capacity analysis calculation referenced in Recommendation 16 is refined.

ServiceOttawa will develop a counter service delivery model that will maximize the efficiency of delivery while maintaining access to City services. The new counter service delivery model will include a review of the services provided and the location of service delivery. Should the new model anticipate significant changes from the existing service delivery model those recommended changes will be sent to Council for approval. This work will be completed by the end of 2014.

Management Representation of Status of Implementation of Recommendation 14 as of October 31, 2014:

Management has updated the capacity analysis at the counters with available 2013 data and operational work has been aligned with resource capacity. Through the ServiceOttawa program, an enterprise approach to Counter Services is being analyzed. A business case is currently being developed including facility, collective bargaining, and technology limitations. The ServiceOttawa Counter deployment model will be finalized after the business case is completed in Q4 2015.

Management: 50% complete
Follow-up to the 2012 Audit of Client Service Centres

OAG’s Follow-up Audit Findings regarding Recommendation 14:

Management has updated the capacity analysis for the Client Service Centres with available 2014 data based on real and estimated transaction volumes and time estimates to identify capacity to reallocate resources. They estimate that eight FTEs could be re-allocated to 3-1-1. However, the analysis did not consider the minimal number of FTEs required to operate a client service centre or incumbents on short term leave.

Management has also developed a Phone and Counter Strategy Model. The strategy consists of creating a tiered service delivery model with dedicated tier 1 agents and consolidation of tier 1 services. Management has developed a preliminary business case in 2014 that outlines the potential cost savings of the new model. A 2015 Feasibility Study of the deployment model is not yet complete and has not been applied.

An operating model is ever changing in order to address changes in need and to address opportunities in the area of Service Delivery. As analysis has been completed and suggestions for current implementation of a number of activities at the Client Operations Branch have been made and others are in progress, we consider this recommendation complete.

OAG: 100% complete

2012 Recommendation 15:

That the City monitor the level of services provided to the public including the level of effort and knowledge required and assess utilization of staff to identify and realize efficiencies.

2012 Management Response:

Management agrees with this recommendation.

As indicated in the management response to Recommendation 14, management is reviewing and validating capacity at the Client Service Centres and is assessing the utilization of staff as a cross-functional workforce in providing service both on the phone and in person. This review will be completed by the end of 2014.
Management Representation of Status of Implementation of Recommendation 15 as of October 31, 2014:

Level of effort, knowledge, staff utilization, service locations and potential efficiencies will all be considered in the Business Case for Enterprise Counter Services (see Recommendation 14).

Management: 50% complete

OAG’s Follow-up Audit Findings regarding Recommendation 15:

As noted in the OAG Comments for Recommendation 14, the capacity analysis for the Client Service Centres has been updated with 2014 data.

Initiatives have been put in place to contribute to ongoing improvements in capacity in CSCs. These include implementing a cross functional workforce that can also take calls 3-1-1 and respond to emails on behalf of 3-1-1. As at December 1, 2014, 521 hours had been logged as 3-1-1 work by CSC cross-functional agents year-to-date. This represents approximately 0.29 of an FTE. In addition, management has indicated that other back-end work was also assessed and re-allocated to enhance efficiency.

OAG: 100% complete

2012 Recommendation 16:

That the City refine the FTE Capacity Analysis calculation and rationalize the CSC staffing and locations including consideration of closing some centres.

2012 Management Response:

Management agrees with this recommendation.

As indicated in the management response to Recommendation 14, management is reviewing and validating capacity at the Client Service Centres and will refine the FTE capacity analysis calculation. The FTE calculation will take into consideration 2012 transaction volumes and a number of processes that are required to deliver services to residents, such as: opening and closing procedures, entry of Vital Stats, processing information requests that are timely and do not always result in a cash transaction, etc.
Follow-up to the 2012 Audit of Client Service Centres

ServiceOttawa will develop a counter service delivery model that will maximize the efficiency of delivery while maintaining access to City services. The new counter service delivery model will include a review of the services provided and the location of service delivery. Should the new model anticipate significant changes from the existing service delivery model those recommended changes will be sent to Council for approval. This work will be completed by the end of 2014.

Management Representation of Status of Implementation of Recommendation 16 as of October 31, 2014:

Please see the Status of Implementation for Recommendations 14 and 15.

Management: 50% complete

OAG’s Follow-up Audit Findings regarding Recommendation 16:

There is a Phone and Counter Strategy Model noted in Management’s Response and in the OAG’s comments for Recommendation 14.

The capacity analysis for the Client Service Centres was updated with 2014 data based on real and estimated transaction volumes and time estimates to identify capacity to reallocate resources.

Management has indicated that rationalization of locations is not under consideration. However, staff have been rationalized and non-counter work has been assigned to maximize staff utilization while maintaining all locations.

OAG: 100% complete

2012 Recommendation 17:

That the City fully recover costs relating to the Government Service Centres from the provincial and federal governments in accordance with the established agreements.

2012 Management Response:

Management agrees with this recommendation.
Follow-up to the 2012 Audit of Client Service Centres

Management is currently negotiating with the provincial and federal governments occupying the shared space in the Government Service Centre at 110 Laurier, to review and update the Memorandum of Understanding and Service Level Agreement currently in place. The City will review all of the costs incurred and will include the Auditor’s recommendations in the scope of the negotiations with the provincial and federal governments. The updates to the Memorandum of Understanding and Service Level Agreement will be completed and finalized by the end of 2013.

Management Representation of Status of Implementation of Recommendation 17 as of October 31, 2014:

Management has completed implementation of this recommendation.

A revised Memorandum of Understanding and Service Level Agreement, including the Auditor’s recommendations, were signed in December 2014 by the City, provincial, and federal governments effective November 1, 2013. The revised agreements fully recover costs in the established agreements.

Management: 100% complete

OAG’s Follow-up Audit Findings regarding Recommendation 17:

A Memorandum of Understanding between the City of Ottawa and the Government of Canada has been established together with a service level agreement between the City of Ottawa and the Province of Ontario. Included in the agreement is a schedule detailing the financial arrangements and how costs are to be shared.

Costs allocated to Service Canada for 2014 and the costs allocated to Service Ontario for the third quarter of 2014 were reviewed. The calculations included the compensation related to the greeters, management costs and a portion of security services and technology infrastructure costs. The costs were allocated based on square footage occupied.

We consider this recommendation complete.

OAG: 100% complete
Follow-up to the 2012 Audit of Client Service Centres

Summary of the Level of Completion

The table below outlines our assessment of the level of completion of each recommendation as of September 2015.

Table 4: OAG’s assessment of level of completion of recommendations (Repeat of Table 1 in Executive Summary)

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<th>Number of Recommendations</th>
<th>Percentage of Total Recommendations</th>
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<td>0 – 24</td>
<td>0</td>
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<td>Action Initiated</td>
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<td>100%</td>
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The table below outlines management’s assessment of the level of completion of each recommendation as of May 9, 2016 in response to the OAG’s assessment. These assessments have not been audited.
Follow-up to the 2012 Audit of Client Service Centres

Table 5: Management’s assessment of level of completion of recommendations (Repeat of Table 2 in Executive Summary)

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Conclusion

At the time of this follow-up work, we found that 88% of the recommendations could be considered substantially complete or complete. The remaining 12% of the recommendations were partially complete.

Acknowledgement

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