



## Justice Canada

### Audit of Timekeeping Practices

*Audit Report presented to the  
Departmental Audit Committee  
December 2015*

Internal Audit Services

*Approved by the Deputy Minister at the  
Departmental Audit Committee Meeting on  
December 17, 2015*

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## Table of Contents

1. Executive Summary .....	1
Introduction.....	1
Strengths .....	1
Areas for Improvement .....	2
Audit Opinion and Conclusion .....	2
Management Response .....	2
2. Statement of Conformance .....	3
3. Acknowledgement .....	3
4. Background.....	4
5. Audit Objective.....	5
6. Audit Scope .....	5
7. Audit Approach .....	5
8. Findings, Recommendations and Management Action Plan.....	5
8.1 Direction and Guidance for Timekeeping.....	6
8.2 Timekeeping Practices .....	12
8.3 Monitoring and Reporting .....	14
9. Audit Opinion .....	17
Appendix A – Audit Criteria.....	18

# 1. Executive Summary

## Introduction

The Department of Justice Canada (the Department) provides legal services to federal government departments and agencies across Canada. Up to 2014, there had been steady growth in the demand, and corresponding cost, for these legal services across the Government of Canada (the Government). This led the Department to undertake a Legal Services Review (LSR) in 2014. The goal of the LSR was for the Department to spearhead government-wide efforts to manage the demand and supply for legal services, thereby containing legal services costs and ensuring that legal services are fiscally sustainable in the long term.

Through the LSR, the Department launched a series of measures designed to improve productivity, cost effectiveness and business excellence of its operations. One of these measures to support the Department's ongoing commitment to managing business performance was an initiative to identify opportunities to meet increased demand for legal services, without expanding the Department's workforce. One action undertaken was to amend the number of hours that legal counsel and paralegals devote to client files each year. The new standard was set at 1400 hours of time worked on legal files, an increase of 90 hours from the previous level of 1310 hours.

With the implementation of the new 1400 hour standard, the Department's management recognized that improvements to timekeeping practices would be required. To address this need, the National Timekeeping Protocol (NTP) was updated to include more precise definitions in the Timekeeping Information Architecture with respect to time spent on client files and on internal activities of the Department.

Managers are responsible for monitoring the timekeeping of their employees to ensure that it conforms to the requirements of the NTP. Business Practice Division (BPD) of Management Sector is the designated process owner for timekeeping and holds responsibility for department-level monitoring and reporting on timekeeping practices, including conformance to the NTP.

This audit is intended to provide an early progress report on the implementation of the amended NTP.

## Strengths

With the development of an NTP Information Architecture, the Department has an effective timekeeping framework in place supported by tools, resources, guidance and training. The Department's expectations for timekeeping, including the 1400 hour standard, are understood by employees. Monitoring of departmental timekeeping practices is being performed by Management Sector and periodic reporting is being provided to the Department's management, including through the Justice Canada Management Dashboard.

## **Areas for Improvement**

The audit identified some opportunities to enhance timekeeping practices. Managers and employees would benefit from greater precision being added to the Timekeeping Information Architecture to improve time captured in timesheets. Managers require guidance and reminders on their responsibility for reviewing the accuracy and completeness of the time entries of their employees and ensuring timesheets are completed in a timely manner. Finally, refinements to the Department-level monitoring framework to expand upon and improve performance metrics would provide more relevant information to Management.

The new Legal Case Management Solution Project, targeted for implementation in Quarter 2, 2017-18, provides the Department with an opportunity to further automate the timekeeping process by embedding system controls to improve the timeliness of recording time, and the monitoring and approval of timesheets by managers.

## **Audit Opinion and Conclusion**

In my opinion, the Department's governance framework, objectives, direction, tools, training, monitoring and reporting are generally adequate and effective to support its timekeeping needs, with some opportunities for improvement. Management has demonstrated a strong commitment and proactive approach to making improvements as issues arise.

## **Management Response**

Management has responded to the recommendations per the Management Action Plan which is integrated into this report.

Implementation of the Management Action Plan is a shared responsibility across the Department. Managers are responsible for monitoring the timekeeping of their employees to ensure that it conforms to the requirements of the NTP as well as ensuring attendance on timekeeping training for their employees.

## 2. Statement of Conformance

In my professional judgment as Chief Audit Executive, the audit conforms to the *Internal Auditing Standards for the Government of Canada*, as supported by the results of the Quality Assurance and Improvement Program.

Submitted by:

*Original signed by*

*December 17, 2015*

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Inanc Yazar, CPA CGA, CIA, CRMA  
Chief Audit Executive  
Department of Justice Canada

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Date

## 3. Acknowledgement

The Chief Audit Executive would like to thank the audit team and those individuals who contributed to this engagement and particularly, employees of the Business Practices Division (BPD) who provided insights and comments as part of this audit.

## 4. Background

The Department of Justice Canada (the Department) provides legal services to federal government departments and agencies across Canada. Up to 2014, there had been steady growth in the demand, and corresponding cost, for these legal services across the Government of Canada (the Government). This led the Department to undertake a Legal Services Review (LSR) in 2014. The goal of the LSR was for the Department to spearhead government-wide efforts to manage the demand and supply for legal services, thereby containing legal services costs and ensuring that legal services are fiscally sustainable in the long term.

Through the LSR, the Department launched a series of measures designed to improve productivity, cost effectiveness and business excellence of its operations. One of these measures to support the Department's ongoing commitment to managing business performance was an initiative to identify opportunities to meet increased demand for legal services without expanding the Department's workforce. One action undertaken was to amend the targets placed on legal counsel and paralegals for hours devoted to client files each year. The new standard was set at 1400 hours of time worked on legal files, an increase of 90 hours from the previous level of 1310 hours.

With the implementation of the new 1400 hour standard, the Department's management recognized that improvements to timekeeping practices would be required. To address this need, the National Timekeeping Protocol (NTP) was updated to include more precise definitions in the Timekeeping Information Architecture with respect to time spent on client files and internal activities of the Department.

Managers are responsible for monitoring the timekeeping of their employees to ensure that it conforms with the requirements of the NTP. Business Practice Division (BPD) of Management Sector is the designated process owner for timekeeping and holds responsibility for department-level monitoring and reporting on timekeeping practices, including conformance to the NTP.

One of the key tools that supports the NTP and the recording of time is iCase. iCase is a web-based national application that supports the practice of law and the management and delivery of legal services to Government with the following functions: case management, document management, operational reports, and time management. All legal counsel and paralegals are required to record their time in iCase, unless exempted from mandatory timekeeping in accordance with the NTP. To record time, the timekeeper must complete a timeslip in iCase that captures the applicable file number, file name and activity performed, a start time and end time (i.e. duration) and optional accompanying notes.

This audit is intended to provide an early progress report on the implementation of the amended NTP.

## 5. Audit Objective

The objective of the audit was to provide assurance on the adequacy of the governance framework and to assess the effectiveness of controls over departmental timekeeping practices.

## 6. Audit Scope

The audit assessed the National Timekeeping Protocol as the principal guiding document governing timekeeping practices, and the activities undertaken in the Department to ensure its successful implementation. Additionally, the audit included a year-over-year comparison of departmental timekeeping data from April to June (Q1) and July to September (Q2) of the current and prior fiscal years, with a focus on corporate and administrative time.

Fieldwork took place in the National Capital Region from June 2015 to October 2015.

## 7. Audit Approach

The audit team carried out its mandate in accordance with Treasury Board's *Policy on Internal Audit* and the *Internal Audit Standards for the Government of Canada*. The audit employed various techniques including a risk assessment of the audit entity, interviews, as well as reviews and analysis of documentation, timekeeping data and other information.

## 8. Findings, Recommendations and Management Action Plan

This section provides the observations and recommendations resulting from the audit work that was carried out. While the audit was conducted based on the lines of enquiry and audit criteria identified in the planning phase, this report is structured along the following main themes:

- *Direction and Guidance for Timekeeping;*
- *Timekeeping Practices; and,*
- *Monitoring and Reporting.*

For the list of audit criteria, please refer to Appendix A.



## 8.1 Direction and Guidance for Timekeeping

The audit examined the approach taken by the Department to provide direction and guidance to employees and managers for timekeeping. This included a review of key documentation, interviews with key stakeholders, and participation in a timekeeper training session with employees. It was important to determine whether an effective framework was in place to support the achievement of the Department's timekeeping objectives and the extent to which employees and managers understood the objectives, expectations and their responsibilities.

### Finding 1 :

Appropriate and effective direction and guidance are provided to timekeepers and managers. A process is in place to provide clarification and address issues and questions as they arise. Tools and guidance are required to clarify the definition of timekeeping information.

### Linkage To :

Controls

### Structure and Description for Organizing and Classifying Timekeeping Information

To record time, it is essential to have an information architecture that is well understood by timekeepers and managers. An effective timekeeping information architecture provides critical information that supports effective planning, reporting on resources and work volumes, analyzing trends in work patterns, forecasting resource requirements, and client reporting.

As part of the new NTP for 2015-16, a revised Information Architecture for Timekeeping was introduced by BPD. In designing this Information Architecture, BPD's approach was to simplify the choices of work activities for timekeepers with the goal to improve the accuracy of timekeeping information. This included consultations with managers and timekeepers to ensure that the activity codes for recording time were reflective of the work performed by legal counsel and paralegals. The audit noted that improved definitions for the activities are provided in the NTP along with a number of examples for each activity. In addition, a Questions and Answers document is readily available to all employees that addresses many of the common issues raised by timekeepers and managers.

The audit noted that BPD has a service desk to resolve issues that employees and managers raise with respect to timekeeping and the iCase application. While the service desk provides assistance for matters broader than timekeeping, twelve percent (12%) of the 1471 requests in Quarter 1 of 2015-16 related to timekeeping matters. The work of the client service desk keeps BPD informed of timekeeping-related issues and allows them to proactively support timekeepers and address common questions.

The audit observed two issues with the NTP Information Architecture that require Management's attention. Firstly, the activity codes for Justice Corporate (which do not count toward the 1400 hour standard) are very similar to the activity codes for Justice General Files (which do count toward the

1400 hour standard). Common activity codes that exist for both include Budget/Financial, Human Resources/Staffing/ Labour Relations, Knowledge Management, Performance Management Matters, and Training Provided. The similarity of the activity codes can cause confusion, result in inaccurate timekeeping and have an impact on the ability of timekeepers meeting the 1400 hour standard. While BPD has incorporated some modifications to the NTP to address this issue with the release of the NTP version 9.1 in July 2015, interviews with timekeepers and managers indicate that additional refinement is required.

Secondly, there are challenges with the use of the activity code for Administrative/Management Matters. This activity is defined as time spent on general, administrative, management and office related matters, as well as law practice management activities. Some timekeepers record time to the Administrative/Management Matters activity code when they are unsure where a task should be recorded. Time recorded to this activity represents about 15% of total recorded time in the Department. While the audit recognizes that the tasks recorded to Administrative/Management Matters are valid work activities, a better understanding of the nature of the work performed within this activity code would provide helpful insight to Management. For example, activity codes for various legal and non-legal committees, working groups, events, programs, and projects such as Digital Workspace, the Government of Canada Workplace Charitable Campaign, National Litigation Committee, the Supreme Court Committee, the Sustainable Development Steering Committee and the National Mentoring Program would provide more clarity.

The audit also revealed that the Department initiated a pilot project to increase the number of categories of activities listed under the Legal Advisory Services to Client Departments' section of the NTP and define the categories more clearly. As it stands, it is difficult to determine the exact nature of the work that is being coded to Advisory Services because of the limited category options that are available to the timekeepers. By both increasing the number of categories and defining them more clearly, Management will have a better understanding of time spent on Advisory files. The pilot project will be completed at the end of 2015, at which time an analysis will be conducted to determine whether or not these new categories of activities should be added to the list permanently.

Overall, the audit observed that the Department has an adequate Timekeeping Information Architecture in place. When questions and issues arise, adequate processes and capacity are in place to address them.

### Accountabilities and Responsibilities for Timekeeping

A previous audit on Timekeeping Compliance completed in February 2014 identified a need for better oversight of the timekeeping process. In addressing the recommendations of this audit, Management designated the Senior Director of BPD as the process owner with functional authority for legal case management, oversight of the timekeeping process, and monitoring and reporting on timekeeping compliance.

The NTP also sets out the responsibilities for timekeepers, managers and Legal Case Management Administrators (iCase Administrators). Timekeepers are required to record their time on a daily basis, or as soon as practicable, and ensure the accuracy and completeness of timekeeping information. Managers are required to monitor timekeeper compliance with the NTP and review and validate the information recorded by timekeepers in their unit. The iCase Administrators provide training and support to timekeepers in their unit, provide operational and audit reports to their manager, and establish timekeeper profiles in accordance with the NTP.

Overall, the accountabilities and responsibilities for timekeeping were clearly defined.

<b>Finding 2 :</b>	Training, documentation, tools and reports to support employees and managers in carrying out their timekeeping responsibilities are generally adequate. Continuation of the mandatory timekeeping information sessions for all employees may not be a cost effective way to proceed in 2016-17. Managers require guidance and reminders on their responsibility for reviewing the accuracy and completeness of the time entries of their employees and ensuring timesheets are completed in a timely manner.
<b>Linkage to :</b>	Controls

### Support for Employees and Managers

Training, documentation, tools, and other resources support employees and managers in the discharge of their timekeeping responsibilities. A number of tools, documentation, resources and other supports are available to timekeepers and managers, including the NTP, Questions and Answers, a Timekeeping Quick Reference document (Timekeeping Information Architecture), iCase Timekeeping Reports, 2015-16 Performance Agreements and the Client Hours Expected Calculator.

In addition, BPD has developed a one-hour mandatory information session that communicates requirements of the NTP and provides participants an opportunity to ask questions and have their concerns addressed. As of the end of October 2015, thirty-eight information sessions had been held and another twenty-two were planned prior to the end of the fiscal year. Management maintains detailed performance information on the participation rates at these mandatory sessions and reports quarterly to senior departmental executives via the Justice Canada Management Dashboard. The audit found that the NTP information session provided participants with essential information to understand and comply with the NTP and that the question and answer period of these sessions provided the opportunity to clarify misconceptions with regards to the timekeeping process. The audit noted that continuing on with the mandatory information session beyond the 2015-16 transition year is not cost effective because employees and managers are generally aware of their responsibilities. More targeted efforts could suffice, including focused training for new employees through the onboarding process, and further training in areas where employees have been identified as not conforming to the NTP requirements.

To support Management in their efforts, the audit found that there were sufficient reports available to monitor the accuracy and timeliness of timekeeping data, however, there was insufficient guidance for managers on how to use these reports. Furthermore, through interviews, it was noted that the performance of monitoring activities varied from manager to manager, as did the support managers receive from iCase Administrators. For example, some managers reviewed timekeeping information to ensure a reasonable split between legal services and non-legal services but did not evaluate the accuracy and completeness of this information. As well, some managers received support from their iCase Administrators that included sending reminders to timekeepers, adjusting information to account for part-time resources such as leave with income averaging, and verifying

that timekeeping records were properly coded. However, without the appropriate and consistent level of monitoring by all managers, there is an increased risk of incomplete and inaccurate recording of time.

Overall, BPD has provided sufficient training, documentation, tools and reports to support employees and managers in carrying out their responsibilities under the NTP. Nevertheless, managers require guidance and reminders on their responsibility for reviewing the accuracy and completeness of the time entries of their employees and ensuring timesheets are completed in a timely manner. Additional guidance for managers in the form of a quick reference sheet to assist them in their review and validation of timekeeping information would strengthen their ability and the consistency of their monitoring.

Recommendation 1	Management Action Plan
<p>It is recommended that the Assistant Deputy Minister Management Sector and Chief Financial Officer:</p> <ol style="list-style-type: none"> <li>Provide additional guidance to code time for Justice Client General and Justice Corporate files; and</li> <li>Explore separating the time codes for “Administrative/ Management Matters” for General and Corporate files into more specific activities, such as Justice Initiatives and Corporate Meetings.</li> <li>Develop a one-page reference sheet for managers to ensure a consistent review and validation of timekeeping information.</li> </ol>	<ol style="list-style-type: none"> <li>BPD will review the timekeeping activities under these file types to provide additional clarity, as required.</li> <li>BPD will conduct an assessment of the “Administrative/Management Matters” with input from the community and make recommendations to the co-leads on “Increasing Time Spent Delivering Legal Services”. Note that BPD drafted a National Standards for Corporate Activities and Legal Committees document which will assist managers to better monitor corporate work, assess who is working on corporate activities and in which proportion, and to assign this type of work accordingly (currently in consultations with the community on the draft Standards).</li> <li>BPD will prepare a one-pager on best iCase reports for LC managers to ensure monitoring accuracy, completeness and timeliness of timekeeping. Note that through the NTP Information Sessions, BPD underscores the need for accuracy, completeness and timeliness of timekeeping, given that timekeeping data is at the core of Justice’s business decisions.</li> </ol>
<p><b>Office of Primary Interest or Office of Secondary Interest :</b></p>	<p>Business Practices Division, Business Practice and Intelligence Branch, Management and CFO Sector</p>

<b>Due Date :</b>	June 30, 2016
<b>Recommendation 2</b>	<b>Management Action Plan</b>
<p>It is recommended that the Assistant Deputy Minister Management Sector and Chief Financial Officer shift NTP training efforts to focus on new employees and areas where employees are not conforming with the requirements of the NTP.</p>	<p>The NTP information session is mandatory this fiscal year only, as approved by the DM and Associate DM.</p> <p>With the approval of the DM and Associate DM, BPD intends to make this training optional as of 2016-2017 and will work with the Professional Development Division, Human Resources Branch to ensure the NTP information session as well as the Introduction to iCase and Timekeeping Basics training courses are part of the training requirements for all new employees of the LP and EC categories who are subject to mandatory timekeeping.</p> <p>As for employees not found to conform with timekeeping requirements as per the NTP, it is their managers' responsibility to "Ensure timekeepers in their unit comply with the requirements of the NTP". However, through the MAP in response to Recommendation 3, BPD will add a line in the monthly timekeeping reminders that are sent directly to managers, stating that "Managers may request employees who do not conform to the requirements of the NTP re-attend the NTP Training Course."</p>
<b>Office of Primary Interest or Office of Secondary Interest :</b>	Business Practices Division, Business Practice and Intelligence Branch, Management and CFO Sector
<b>Due Date :</b>	June 30, 2016

## 8.2 Timekeeping Practices

The audit reviewed key metrics of timekeeping practices to determine early progress towards the 1400 hour standard and whether modifications may be necessary to achieve full implementation.

<b>Finding 3 :</b>	Employees are aware of the NTP and the objective of the 1400 hour standard. Progress has been made towards the successful implementation of the 1400 hour standard. Management's attention is required in relation to the timeliness of recording timekeeping information.
<b>Linkage to :</b>	Risk Management & Control

### Analysis of Timekeeping Data

As previously noted, the LSR included a measure to increase number of hours that legal counsel and paralegals spend on client files from 1310 to 1400 hours per year. The 1400 hour standard is aimed at shifting workload priorities to ensure that more time is spent providing legal services, recognizing that less time will be spent on corporate activities.

An analysis of timekeeping data was conducted to compare time recorded during the first six months of fiscal year 2015-16 to the same time period during the previous 3 years. The multi-year trend analysis indicates that the Department is progressing towards the successful implementation of the 1400 hour standard. The analysis confirmed that more time is being spent on the delivery of legal services, with less time being recorded to corporate and administrative activities.

### Performance Management Agreements

As part of the implementation of the LSR, Management required that achievement of the 1400 hour standard be included as a performance expectation in the 2015-16 performance agreements of employees and managers. A review of the performance agreements of a selection of timekeepers and managers found that the majority of performance agreements include the 1400 hour target.

### Timeliness of Recording Time

The NTP encourages timekeepers to record their time in iCase on a daily basis, or as soon as practicable. As part of this audit, an analysis was conducted to determine the year-over-year trend in timeliness of recording time into iCase, comparing 2014-15 data to that of 2015-16. This analysis showed that the timeliness of recording practices has not improved. Management and BPD are actively promoting the importance of timely entry of time records in iCase. A timeliness metric is also being tracked by BPD for each region and portfolio and reported in the Justice Canada Management Dashboard.

To improve the timeliness of recording time, the current practice of BPD is to send reminders to iCase Administrators, who in turn are required to remind timekeepers. A more effective approach would be to send the reminders directly to the employees' managers as this would assist managers in carrying out their monitoring responsibilities.

Recommendation 3	Management Action Plan
It is recommended that the Assistant Deputy Minister Management Sector and Chief Financial Officer send timekeeping reminders directly to managers (rather than the current practice of sending reminders to iCase Administrator).	Starting February 2016, BPD will send the monthly timekeeping reminders directly to managers using the distribution list, and c.c. to their iCase Administrators.
<b>Office of Primary Interest or Office of Secondary Interest :</b>	Senior Director, Business Practices Division, Business Practice and Intelligence Branch, Management and CFO Sector
<b>Due Date :</b>	February 29, 2016



## 8.3 Monitoring and Reporting

The audit examined the monitoring and reporting processes for timekeeping. Monitoring and reporting is an important organizational process as it provides key information for decision making by measuring actual to planned performance.

### Finding 4 :

Management has established a monitoring framework for the NTP and reports on key metrics in the Justice Canada Management Dashboard. Refinements to the monitoring framework to expand upon and improve performance metrics would provide more relevant information to Management.

### Linkage to :

Risk Management & Control

### Monitoring and Reporting by the BPD

Monitoring and reporting is a key organizational control. Monitoring should be conducted on a regular basis and results should be documented and reported to an appropriate level of management. The responsibility for monitoring, reporting and updating performance measures should be clear and consistently understood.

BPD has responsibility for department-level monitoring and reporting on timekeeping. The audit found that BPD has established a process to monitor and report on a number of timekeeping performance metrics. For example, metrics are included in the Justice Canada Management Dashboard as BPD monitors and reports on Timekeeping Timeliness by Region, NTP Mandatory Training by Direct Report, and Case Management Client Service Requests, which includes timekeeping. More recently, BPD has started to analyze time recorded to the Administrative/Management Matters activity code to better understand the nature of the tasks recorded across the Department.

During the conduct of the audit, BPD worked with Finance to develop the methodology and monitor the progress towards the 1400 hour standard. The first progress report was distributed via email on October 14, 2015. Following discussions between BPD and the audit team, BPD agreed to also include progress on the 1400 hour standard in the next update of the Management Dashboard.

Effective October 1, 2015, the requirement to meet the 1400 hour standard applied to most sectors and business lines within the Department. This decision recognized that due to its diverse business, the Policy Sector would require some additional time to modify and standardize its practices across its business lines. This includes the development of key metrics to measure the performance of its business and management practices in order to provide information for effective planning, reporting on resources and work volumes, analyzing trends in work patterns,

and forecasting resource requirements. The audit found that the development of key metrics by Policy Sector remains outstanding.

Overall, BPD has established a monitoring framework for the NTP and reports on key metrics in the Justice Canada Management Dashboard. Although the audit identified some gaps, BPD has demonstrated a strong commitment and proactive approach to adding to the monitoring and reporting framework as issues arise. This is a good management practice and recognized as a key organizational control.

Recommendation 4	Management Action Plan
<p>It is recommended that the Senior Assistant Deputy Minister of the Policy Sector with support from the Business Practices Division, as required, strengthen the monitoring framework by developing key metrics for the purposes of measuring the performance of the business and management practices of that Sector.</p>	<p>Now that Policy Sector is included in the measurement against the new 1400 standard, the Sector is reviewing and standardizing its timekeeping rules and practices. As such, we are in the process of developing metrics/Key Performance Indicators within the Sector to improve business and management reporting practices and during this process we will consult with the Public Law Sector. If required, we will meet with the Business Practices Division to help us with the development of these Key Performance Indicators.</p>
<p><b>Office of Primary Interest or Office of Secondary Interest :</b></p>	<p>Senior Assistant Deputy Minister, Policy Sector</p>
<p><b>Due Date :</b></p>	<p>August 2016</p>

<b>Finding 5 :</b>	There is an opportunity with the planned Legal Case Management Solution Project to address issues by embedding automated system controls to remind timekeepers to complete their timesheets and to prompt managers to approve timesheets.
<b>Linkage to :</b>	Risk Management & Control

### Monitoring by Managers

Managers are responsible for ensuring that timekeepers in their unit conform to the requirements of the NTP, including review and validation of the information recorded by timekeepers. With respect to managers' 2015-16 PMA objectives, they are required to monitor achievement of the 1400 hour standard, redistribute workloads to provide an opportunity for employees to achieve the standard, and monitor timekeeping practices and compliance to ensure accuracy, completeness and timeliness of timekeeping information. Considering these responsibilities and the importance of timekeeping in supporting achievement of departmental objectives, it is expected that an effective department-level monitoring and reporting framework be in place.

While there are a number of reports available in iCase that would allow managers to monitor the recorded time of their unit, the audit found that there is no means of ensuring that managers review and validate the timekeeping records of their employees (i.e. manager sign-off of employee timesheets). Managers that were interviewed during the audit indicated that they do some monitoring of timekeeping but it varied from manager to manager. Most focus their monitoring efforts on progress toward the 1400 hour standard and indicated that they generally do not monitor for compliance to the NTP.

It should be noted that the Department has launched a Legal Case Management Solution Project to replace iCase with Microsoft Dynamics CRM by Quarter 1, 2017-18. The implementation of the Legal Case Management Solution will have significant impacts on how timekeepers record their time, how timekeeping data is monitored and the availability of information for reporting. This updated system provides the Department with an opportunity to further automate the timekeeping process by embedding system controls to improve the timeliness of timekeeping by employees and consistency of review and approval of timesheets by managers.

Recommendation 5	Management Action Plan
<p>It is recommended that the Assistant Deputy Minister Management Sector and Chief Financial Officer ensure the new Legal Case Management System is implemented with embedded automated system controls to</p> <ol style="list-style-type: none"> <li>Prompt managers' approve timesheets; and,</li> <li>Ensure time is recorded in a timely manner and timesheets are reviewed and approved by managers.</li> </ol>	<p>BPD is looking into the feasibility of these recommendations, and will provide options which will be presented at Management Committee on how this functionality can be incorporated in the context of the NTP to "ensure the unit's timekeeping accuracy, completeness and timeliness is in accordance with the cost recovery billing schedule".</p>
<p><b>Office of Primary Interest or Office of Secondary Interest :</b></p>	<p>Senior Director, Business Practices Division, Business Practice and Intelligence Branch, Management and CFO Sector</p>
<p><b>Due Date :</b></p>	<p>Present options to the LCMS Steering Committee (or Management Committee): August 2016 (tentative) Target date for implementation will depend on option selected.</p>

## 9. Audit Opinion

In my opinion, the Department's governance framework, objectives, direction, tools, training, monitoring and reporting are generally adequate and effective to support its timekeeping needs, with some opportunities for improvement. Management has demonstrated a strong commitment and proactive approach to making improvements as issues arise.

## Appendix A – Audit Criteria

### Line of Enquiry 1 – GOVERNANCE FRAMEWORK

Criterion 1.1 – The NTP Framework supports the achievement of the Department's timekeeping objectives.

Criterion 1.2 – Performance expectations are formally established and consistent with individuals' responsibilities and departmental objectives.

Criterion 1.3 – The Department provides managers and employees with the necessary training, tools and information to support the discharge of their responsibilities.

### Line of Enquiry 2 – TIMEKEEPING OPERATING CONTROLS

Criterion 2.1 – Corporate and Administrative work is recorded in accordance with guidelines and expectations.

Criterion 2.2 – Timekeeping data is monitored on a regular basis.