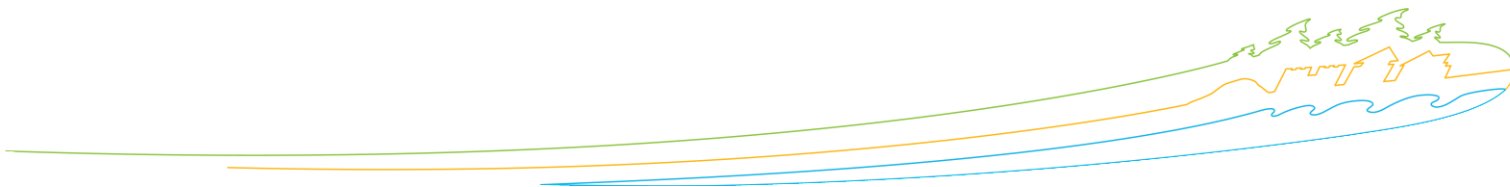




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Internal Audit of Financial and Administrative Processes

Southwest Northwest Territories Field Unit

Final Report

January, 2015

Office of Internal Audit and Evaluation

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Her Majesty the Queen of Canada, represented by
The Chief Executive Officer of Parks Canada, 2015
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EXECUTIVE SUMMARY

The overall objective of this compliance audit is to provide assurance to senior management at Parks Canada Agency (the Agency) that financial and administrative practices in place at the business units demonstrates due diligence and respect relevant policies, directives, guidelines and/or agreements. Five key processes at the Southwest Northwest Territories Field Unit were chosen for audit examination to satisfy the overall objective. These five processes are: Contracting, Acquisition Card purchases, Business Travel, Isolated Post Allowance, and Overtime and Shift Work (including Standby and Call Back). The audit examination period covered the entire 2013-14 fiscal year.

The examination phase included interviews with process owners and users to understand the governance and internal controls in place, and a testing of documents against established criteria to ensure that internal controls are working as intended.

This audit complies with the Internal Auditing Standards for the Government of Canada, as supported by the results of the quality assurance and improvement program.

The audit examination revealed that minor improvements are necessary for contracting and acquisition card purchases. The process of travel authorization and reporting is considered well-controlled. For Isolated Post Allowance, the provision of a comprehensive information package to newly eligible employees and the documentation of IPA eligibility and ensuing updates should be strengthened. The governance structure for the scheduling of overtime and shift work is adequate. However, inconsistencies in the reporting process reflect a knowledge gap in understanding the framework in which payment for overtime and shift work operates, which resulted in some incomplete and/or inaccurate reporting of extra duty.

Table 1: Audit Report Rating

Section #	Name of Section	Rating
8.1	Procurement - Contracting	BLUE – Minor improvements required
8.2	Procurement - Acquisition Cards	BLUE – Minor improvements required
8.3	Business Travel	GREEN - Controlled

8.4	Supplementary Pay - Isolated Post Allowance (IPA)	YELLOW – Moderate Improvements Required
8.5	Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back	YELLOW – Moderate Improvements Required

Below is the list of recommendations from the audit ranked in order of priority based on the rating system presented in Appendix A of this document.

Table 2: Summary of internal audit recommendations

	Moderate priority - Management should initiate timely action to address the comment.
1	With respect to Isolated Post Allowances (IPAs), the Field Unit Superintendent should: <ul style="list-style-type: none"> a) communicate/make available to employees a package, as required by the Isolated Post and Government Housing Directive, of existing information on which allowances and rates apply to particular locations in particular situations within the field unit, b) communicate the importance of employees providing updates to their IPGH forms, and c) keep a copy of current IPGH forms for verification of eligibility.
2	With respect to the various allowances for Isolated Posts, some of which require additional calculation and input by compensation advisors, the Chief Human Resource Officer should ensure a strategy is in place to support accurate payments.
3	With respect to extra duty pay (overtime and shift premiums), the Field Unit Superintendent should address the knowledge gap to ensure processes are in place to support complete and accurate calculation of payments.

	Best practice
	The Fire Management team, as evidenced in the audit examination, filled out the Extra Duty Reports adequately and accurately. Apart from filling out the time sheets to account for the various supplementary pay, they are also seen to additionally describe exceptional situations where they have had to work through lunch, or have had to take a shorter break for lunch.

1 INTRODUCTION

Parks Canada's multi-year Internal Audit Plan 2014-15 to 2016-17 includes audits of key financial and administrative processes at the local business unit level.

Between 2004 and 2011, all field units and directorates were audited on various aspects of their financial and administrative processes. Based on the current Internal Audit Plan, audits will be conducted, on a needs-based schedule, to provide an updated assurance of the internal controls of various financial and administrative processes in the business units.

2 BACKGROUND

To assess the financial and administrative processes in the business units, certain processes were selected as key lines of evidence for audit examination. The results of the evaluation of such processes will inform the Agency on the effectiveness of the internal controls in place. For fiscal year 2014-15, the Southwest Northwest Territories Field Unit has been selected for audit examination.

3 OBJECTIVES AND SCOPE

The overall objective of this compliance audit is to provide assurance to senior management that financial and administrative practices in place demonstrates due diligence and respect relevant policies, directives, guidelines and/or agreements.

The following key lines of evidence are examined:

- Procurement - Contracting
- Procurement - Acquisition Cards
- Business Travel

- Supplementary Pay - Isolated Post Allowance (IPA)
- Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back

The audit examination period covered the entire 2013-14 fiscal year.

4 LEGISLATIVE AND POLICY FRAMEWORK

For the purpose of this audit the following policies and directives were reviewed:

- Treasury Board Contracting Policy,
- Treasury Board Directive on Acquisition Cards,
- National Joint Council Travel Directive,
- Parks Canada's Collective Agreement with PSAC (Public Service Alliance of Canada), and
- National Joint Council's and Parks Canada's Isolated Posts and Government Housing Directive.

Appendix B contains additional information in regard to the policies and directives used in this audit.

5 METHODOLOGY

The audit program was based on a set of criteria and sub-criteria built for each of the key lines of evidence. This audit is a compliance audit which is to ensure adherence to policies, plans, procedures, laws, regulations, contracts or other requirements. It doesn't aim at assessing relevance of expenditures.

The audit methodology included the following activities:

1. Planning

- Approval of audit criteria by Parks Canada's Chief Financial and Chief Human Resource Officers
- In-depth review of the documents that constitute the legal framework
- Analysis of SAP financial data
- Assessment of risks associated with the finance and administrative processes
- Interviews with key stakeholders to understand processes

2. Examination

- Transaction testing of documents
- Interviews with various stakeholders involved with different stages of the processes
- Documentation that reflects the governance and internal controls at the business unit level.

3. Reporting

- Debrief with key clients, i.e., the Field Unit and/or National Office on relevant issues
- Preparation of draft report
- Review of draft report with key clients responsible for any applicable management response and action plan
- Final report updated with management response and action plan
- Final report tabled at the Internal Audit Committee meeting
- Report published following the approval of the Chief Executive Officer; and,
- Follow-up on implementation of action plans, where applicable

Sampling Methodology

Different factors influencing sampling, such as representativeness, risk factors, alignment of the processes within the agency, geographical dispersion of the activities, audit timing and budget, and the level of effort required were considered in the determination of a sampling approach. A preliminary analysis of data housed in SAP was completed to study trends and the nature of activities recorded for the 5 key processes in fiscal year 2013-2014.

All audit examination took place at National Office between June and September 2014.

Observations and recommendations included in this report are in accordance with the Office of Internal Audit and Evaluation (OIAE) Rating System described in Table 1:

Table 1: Audit Reporting Rating System

RED	Unsatisfactory	The current controls are not functioning or are nonexistent. Management measures must be taken immediately to rectify the situation.
ORANGE	Significant improvements required	Controls in place are weak. Several major issues have been noted that could jeopardize the accomplishment of program/operational objectives. Management measures must be taken immediately to correct the deficiencies related to the controls.
YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
BLUE	Minor improvements required	Many of the controls are functioning as intended. However, some minor changes are necessary to improve the efficiency and effectiveness of the control environment.
GREEN	Controlled	Controls are functioning as intended and no further action is necessary at this time.

6 STATEMENT OF ASSURANCE

This audit complies with the Internal Auditing Standards for the Government of Canada, as supported by the results of the quality assurance and improvement program.

Brian Evans
Chief Audit and Evaluation Executive, Parks Canada Agency

7 AUDIT OPINION

The audit examination revealed that minor improvements are necessary for contracting and acquisition card purchases. The process of travel authorization and reporting is considered well-controlled. For Isolated Post Allowance, the provision of a comprehensive information package to newly eligible employees and the documentation of IPA eligibility and ensuing updates should be strengthened. The governance structure for the scheduling of overtime and shift work is adequate. However, inconsistencies in the reporting process reflect a knowledge gap in understanding the framework in which payment for overtime and shift work operates, which resulted in some incomplete and/or inaccurate reporting of extra duty.

8 OBSERVATIONS AND RECOMMENDATIONS

8.1 PROCUREMENT - CONTRACTING

BLUE	Minor improvements required	Many of the controls are functioning as intended. However, some minor changes are necessary to improve the efficiency and effectiveness of the control environment.
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The following criteria and sub-criteria were used for audit examination.

C1	The contract initiation process is fair and transparent.
C1.1	<i>The appropriate mechanism is used to establish the contract.</i>
C1.2	<i>The contract award process is fair.</i>
C1.3	<i>The contract value and/or amendment value is within authorized threshold.</i>
C2	Contract management reflects due diligence.
C2.1	<i>The contract is appropriately signed before the initiation of services or the delivery of goods.</i>
C2.2	<i>The description of goods or services to be delivered is clear and complete.</i>
C2.3	<i>Payment terms are clearly stated in the contract.</i>
C3	Appropriate financial controls are in place.
C3.1	<i>Fund commitment is appropriately signed by the S.32 authority.</i>
C3.2	<i>Payment is supported by adequate and correct documentation.</i>
C3.3	<i>Payment is appropriately authorized by the S.34 authority.</i>

A total of 251 contracts were established by the Field Unit, with a total contract value of \$2,974,130.67. Based on the operations of the Field Unit, a high percentage (150 out of 251 contracts, or 60%) of contracts were established as call ups against standing offers. In fiscal year 2013-14, 12 contracts were established using a Local Purchase Order Authority (LPOA). A breakdown of solicitation procedure and contract type values and counts can be found in Appendix C.

Contracts of value below \$5,000 are established at the Field Unit level by the Finance Officer. For call-ups against standing offers, the Field Unit has the authority to establish call-ups up to \$25,000. All other contracts are established by the contracting team in Calgary.

The sampling unit is an established contract. In the sampling plan, 30 contracts with a total value of \$542,998.27, which represented 18% of the total contract value for the Field Unit, was selected. A combination of solicitation procedures and contract types was selected to ensure a heterogeneous sample.

Observation

Contract Performance:

Among the 30 sampled contracts, 1 contract established locally did not use the right mechanism. One LPOA (meant for procurement of goods only) was used for the services of an electrician (contract value below \$2,000), which should have been under a service contract. The same vendor was also paid through invoices only (each under \$1,100) three separate times in the fiscal year for different services. Those services should have been established through contracts to ensure equal opportunity and transparency in the solicitation of prospective suppliers and to mitigate the risk of contract failure and liability to the Agency.

All contracts, except for the 5 LPOAs (valued below \$5,000) sampled, reflected a fair contract award process. The LPOAs were coded as traditional competitive, however proof of competition could not be provided. The coding should have been traditional non-competitive when no quotes were solicited. All sampled contracts had clear and adequate payment terms, based on the nature or services and goods to be procured. Payment for all sampled contracts was supported by adequate and correct documentation from the suppliers, and the invoices were appropriately authorized for payment by the S.34 authority.

Signing Authority:

There are two layers of signing authority for contracts – the fund commitment authority (S.32) and the contracting authority (S.41). The fund commitment authority completes a Request for Contract Action form, based on which the contracting authority proceeds with the initiation of the contracting process. Once a contract is established, the contract is signed by the contracting authority. For LPOAs and some locally established contracts, the S.32 authority is seen to sign as the contracting authority as well.

From the audit examination, 2 out of 30 sampled contracts were not appropriately authorized by the S.32 authority. One request for contract action (contract value below \$6,000) was not signed by the S.32 authority, and one contract (contract value around \$12,000) was signed by the Acting Field Unit Superintendent, whose delegation of authority did not include the cost centre he signed for.

For contracting authority, 6 out of the 30 sampled contracts were not appropriately authorized by the contracting authority. Five contracts were signed after the delivery of goods and services, and 1 contract, though signed, was not dated. Of the 5 after the fact signing, 3 contracts were for call ups against standing offers and 2 were for LPOAs. These were instances where the procurement request was established in an informal way, and contracts were formally established in the SAP system only after receipt of the invoice from the suppliers. Although call ups against standing offers are competitive in nature, and LPOAs are low-value non-competitive contracts, a formal contract authority is essential before goods and services delivery to mitigate the risk of contract failure and liability to the Agency. Two contracts (1 call up against standing offer and 1 service contract) should have been established by Calgary rather than locally at the Field Unit, based on the contract value.

Conclusion

Overall, the process is well controlled. There is an adequate distinction of responsibility between contracts established at the Field Unit level, and those established by the contracting team in Calgary. Increased due diligence is required to ensure that contracts are initiated in a timely manner with appropriate authorization before contract delivery.

8.2 PROCUREMENT - ACQUISITION CARDS

GREEN	Controlled	Controls are functioning as intended and no further action is necessary at this time.
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The following criteria and sub-criteria were used for audit examination.

C1	Acquisition card usage respect guidelines and are within authorized thresholds.
C1.1	<i>Acquisition cards are issued, renewed and/or cancelled according to approved practices.</i>
C1.2	<i>Acquisition cardholders provide a written acknowledgement of responsibilities and obligations prior to receiving an acquisition card from the acquisition card coordinator.</i>
C1.3	<i>The nature of purchases respect the restrictions set in the Directive.</i>
C1.4	<i>Individual transactions are within prescribed limits.</i>
C1.5	<i>Acquisition card usage is conducted in a secure manner.</i>
C2	Appropriate financial controls are in place.

- C2.1** *There is a valid Sec 34 Certification signed by the authorized person other than the cardholder.*
- C2.2** *Acquisition cardholders perform reconciliation of purchases with the Acquisition card statements.*
- C2.3** *The payment of Acquisition card statements is made on a timely basis.*
- C2.4** *All purchases are supported by receipts and/or invoices.*
- C2.5** *The Acquisition card limit is reasonably based on planned use of the cardholder.*

Context

There are two regional acquisition card coordinators in this Field Unit – one for Wood Buffalo National Park and the other for Nahanni National Park Reserve. The sampling unit is an acquisition card statement that is issued to the cardholder on a monthly basis. Wood Buffalo had 22 active account numbers for acquisition cards in 2013-14. The total value of purchases made with acquisition cards was \$117,510.71 (statements from April 3, 2013 to March 3, 2014). Nahanni had 14 account numbers for acquisition cards in 2013-14. The total value of purchases made with acquisition cards was \$71,188.94. For the Field Unit, the total number of active account numbers was 36 with a total transactional value of \$188,699.65. Within the sampling period, there were a total of 210 acquisition cards statements (131 for Wood Buffalo National Park and 79 for Nahanni National Park) that had transactions. A breakdown of acquisition card monthly expenditures can be seen in Appendix D.

In the sampling plan, a total of 33 account numbers (19 from Wood Buffalo and 14 from Nahanni), representing 62 monthly card statements were chosen. This was a total of \$90,823.56 in purchases, accounting for 48% of the total transactional value of the Field Unit.

Observation

The Review, Issuance, Renewal and Cancellation Process for Acquisition Cards

The regional acquisition card coordinators of the Field Unit are responsible for coordinating the process of review, issuance, renewal and cancellation of cards.

The acquisition card data base reflected current cardholder limits at \$5,000, except for 4 cardholders, who had a higher limit of \$10,000, and 2 cardholders who had lower limits of \$2,500 and \$100 respectively. Among the four with limits of \$10,000, 2 were in fire management, 1 in technical services, and 1 in resource conservation.

For issuance of cards, the coordinator transfers the request for a new card to the bank and receives a new card. The cardholder signs a form to acknowledge his responsibilities in the usage of the acquisition card. Acknowledgement forms for all cardholders were provided for audit verification, except for 2 cardholders with existing acquisition cards transferred from other business units. The Field Unit should keep a current inventory of signed acknowledgement forms for all cardholders to ensure that the cardholders have acknowledged their responsibilities.

The renewal of existing cards is done automatically by the bank, unless otherwise informed. Cards are cancelled when the cardholder leaves the Agency, or when they are stolen, lost or compromised. The audit examination found evidence of proactive cancellation of cards by the coordinator to mitigate risk of the misuse of cards.

When cardholders transfer from one business unit to another, they take the card with them, but change the corresponding information on the card to reflect the new business unit.

Acquisition Card Usage and Payment

From an analysis of transaction data provided by the bank, all transactions at the Field Unit in fiscal year 2013-14 were within the prescribed limit of \$5,000. In the audit examination of the 62 selected statements, 5 statements had transactions for travel expenses, consisting of hotel and airfare charges, which were not in conformance with the guidelines in the Directive. Such travel expenses were charged to the acquisition card under exceptional circumstances where the traveller did not have an appropriate travel card available at the time.

The purchases on all examined card statements were adequately reconciled using a reconciliation log. The reconciliation logs of all statements were appropriately approved by the S.34 authority, except for 1 statement which was signed by the Acting Field Unit Superintendent, who did not have delegated authority over the relevant cost centre (same situation as in Section 8.1, Procurement - Contracting).

Conclusion

The process of review, issuance and cancellation of cards; reconciliation of card statements, and approval of spending by S.34 authority, is considered well controlled.

8.3 BUSINESS TRAVEL

GREEN	Controlled	Controls are functioning as intended and no further action is necessary at this time.
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The following criteria and sub-criteria were used for audit examination.

C1	Work-related travel is managed with due diligence.
C1.1	<i>The objective of travel is well-defined.</i>
C1.2	<i>Travel expenses are within planning estimates or reasonably adjusted based on the circumstances of travel.</i>
C1.3	<i>Travel expenses respect the guidelines set out in the various travel modules.</i>
C1.4	<i>Travel reporting is done electronically and if not, a reasonable explanation exists.</i>

C2	Appropriate financial controls are in place.
C2.1	<i>Travel is appropriately authorized before it takes place.</i>
C2.2	<i>Travel expenses are appropriately approved before payment is made.</i>
C2.3	<i>Travel reimbursement is supported by adequate documentation.</i>

Context

The scope of audit examination of this process excludes business travel by non-public servants, and non-business travel conducted by employees as part of the non-elective travel based on the Isolated Post Allowance and Government Housing Directive. Travel by non-public servants, where applicable, would be included under the key line of evidence - Contracting, and non-elective travel by employees in Isolated Post is covered under the key line of evidence - Isolated Post Allowance.

A total of \$268,500.77 (this includes pre-paid expenses for travel) was spent by the Field Unit on business travel for public servants in fiscal year 2013-14. This included 56 travelers and a total of 150 reimbursed expense reports. The sampling unit is a travel expense report (a single travel request could be associated with multiple travel reports for extended travel and for multi-trip blanket authority). A total of 52 travel expense reports belonging to 15 employees, totaling a value of \$79,196.62 were included in the sampling plan. This represents 27% of travelers, 35% of expense reports, and 30% of the total value spent on business travel.

Of note, the EMT system that was the electronic system used government-wide for travel request and travel authorization was retired at the end of fiscal year 2013-14. A new STS (Shared Travel Services) system was implemented at the beginning of fiscal year 2014-15. Based on the sampling period, the audit examination included the examination of travel reported in the retired EMT system.

Observation

Travel planning

The review of 52 travel expense reports revealed that business travel was reported through the EMT system, whenever possible. The 3 exceptions found had justifiable reasons for using paper travel requests, such as seasonal work and no access to a computer.

Overall, most expenses stayed within budget. Three expense reports exceeded planned expenses by more than 10%. In one case, the traveller paid for hotel accommodation for his co-traveller, an additional cost which was not on his planned budget. In the other 2 cases, the travellers were sent to another business unit for a fire management project, which was subjected to variation in schedule.

All travel requests were approved by the appropriate authority. However, 3 electronic requests were approved after the initiation of trips, 2 paper requests were not dated, and 1 pending request was processed by the EMT system (the expense was appropriately authorized for this request, though). The late approvals are associated with last minute travel requests in the EMT system, which did not allow enough time for approval to take place before initiation of the trips. While some business travel could be ad hoc in nature, adequate advance travel planning is necessary, whenever possible, to allow adequate time for appropriate approval.

Travel Expense Reporting

Overall, travel expenses were found to be in conformance with the various guidelines set in the travel modules of the Travel Directive, with the exception of a few minor inconsistencies, arising mainly from random error.

All travel expenses were appropriately authorized by S.34 authorities before reimbursement of out-of-pocket expenses.

All travel reports were well supported by receipts, where applicable, with the exception of 3 reports that were missing invoices for prepaid flights. While pre-paid airfare is not an out-of-pocket expense by the traveller, hence not requiring reimbursement, the provision of an invoice would facilitate the comparison of planned vs. actual expense to ensure that the travel cost stayed within preapproved limits.

Conclusion

The Field Unit is seen to have proactively used the EMT system for travel request and travel reporting, which speaks well of their ability to adopt the new STS system for travel request and travel reporting. The process of travel planning and expense reporting is considered well-controlled.

8.4 SUPPLEMENTARY PAY - ISOLATED POST ALLOWANCE (IPA)

YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
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The following criteria and sub-criteria were used for audit examination.

C1	Eligibility and entitlement of employees are determined as per criteria.
C1.1	<i>The employee's nature of employment and place of work is well-documented to</i>

	<i>determine eligibility for IPA.</i>
C1.2	<i>The employee's familial situation and living arrangements are well-documented to determine the appropriate entitlements for IPA.</i>
C2	The disbursement of allowances is appropriate.
C2.1	<i>The calculation of the various components of IPA is accurate.</i>
C2.2	<i>Additional travel expenses and leave associated with Isolated Posts are implemented appropriately.</i>
C2.3	<i>Changes to allowances based on changes to employment for employees, and/or changes to the employee's personal situation, and/or changes to the Isolated Posts and Government Housing Directive are implemented appropriately.</i>

Context

The Field Unit spent a total of \$1,211,559.31 on Isolated Post Allowance program in fiscal year 2013-14. Cost of IPA related non-elective travel is separately accounted for under travel expenditures, and totaled \$37,849.10. A total of 87 employees were reimbursed with Isolated Post allowances and/or benefits. A breakdown of the different allowances and benefits is reflected in Appendix E. In fiscal year 2013-14, there were 5 isolated posts within the SW NWT Field Unit - Fort Smith, Fort Chipewyan, Fort Simpson, Nahanni Butte and Tulit'a. This Field Unit also had one employee stationed at the Yellowknife field office, which is part of the Western Arctic Field Unit.

The sampling unit is an employee who received some form of Isolated Post allowances and/or benefits in fiscal year 2013-14. A total of 20 employees tied to a total allowance and benefit of \$307,176.27 (25%) were selected for sampling.

Various aspects of Isolated Post allowances and benefits were included for examination, as applicable. These are:

- Environment Allowance (EA)
- Living Cost Differential (LCD)
- Fuel and Utilities Differential (F&UD)
- Shelter Cost Differential (SCD)
- Non-accountable Fixed Rate Vacation Travel Assistance (VTA)
- IPA non-elective travel

Appendix F gives a description of each allowances and benefits.

The allowances for EA, LCD, F&UD, and SCD are pro-rated and paid to employees through their biweekly pay cheques. Based on whether the employee is single or have dependants, he/she is eligible to a lower single rate or a higher dependant rate respectively.

VTA is established on a per occurrence basis through the *Request for Payment of Non-accountable VTA Form (VTA forms)*. Employees are eligible for VTA once or twice a year based on the Isolated Posts. Employees are eligible for VTA once a year at Fort Smith, Fort Chipewyan, Fort Simpson and Yellowknife, and twice a year for Nahanni Butte and Tulit'a. There is no requirement to travel, or take leave, or lieu time off to receive VTA. VTA is based on a fixed rate, on a per person basis, which applies to the employee and all dependants over 2 years of age. VTA applications are reviewed by the Finance team and then approved by the Field Unit Superintendent and/or the Park Manager (for Nahanni).

All reported expenses for IPA non-elective travel are reimbursed based on receipts, and should follow the guidelines set in the Travel Directive.

Observation

The *Isolated Post and Government Housing Forms (IPGH forms)*, which establish eligibility of employees for IPA allowances and benefits, were not fully available at the Field Unit. Only 8 out of 20 forms were provided. For the purposes of the audit examination, to determine accuracy of allowances disbursed, the number of eligible dependants reported on the VTA form was used as the standard. Among the samples, all 20 employees were eligible for EA, 19 for LCD, 16 for F&UD, 1 for SCD (based in Yellowknife), and 17 for VTA; 4 employees from the 20 selected took IPA non-elective travel.

IPA Eligibility¹:

When employees first joined an Isolated Post in the Field Unit, they were required to complete an IPGH form to determine their eligibility for the various allowances and benefits. Employees self-declared the number of dependents, thus establishing the single rate or the dependant rate for the various allowances. The Finance Officer for the Field Unit filled out the classification levels and rates of the various allowances. The form is then signed off by the Field Unit Superintendent, and passed to the Compensation team to initiate the allowances.

In the audit examination, all employees were observed to be receiving the allowances (EA, LCD, F&UD and/or SCD) based on their eligibility.

Updates to IPA Eligibility:

Updates to IPA eligibility arise, either when there is a change to the classification level and/or rates for Isolated Posts based on National Joint Council's *Isolated Post and Government Housing Directive* (the Directive), or when there is a change to the employee's personal situation, such as the addition and/or deletion of dependants.

¹ Eligibility, in the context of this audit examination, is comprehensive to include the definition of eligibility for each of the specific allowances and benefits, and the establishment of the rates tied to eligibility levels, based on the number of hours of work and the personal situation of the employees. Along the same lines, updates to eligibility means any updates to the classification and/or rates of the various allowances in the Directive, and/or updates to the personal situation of the employee that impacts the allowances and/or benefits received.

The Labour Relations team at Parks Canada usually sends out an email to the concerned business units and the Compensation team whenever there is a change to the Directive. Any increase in allowances is adjusted by the Compensation team. Any decrease in allowances based on a decrease in classification levels, which allows for a specified waiting period after notifying the employee of the change, is to be initiated by the Field Unit through an updated IPGH form that is transferred to the Compensation team. There was a decrease in EA level for Yellowknife (one employee in sample) in the last fiscal year. However, the EA allowance was not decreased accordingly. Neither could the Field Unit provide a copy of the notification that should have been sent to the employee. There was an increase in EA rates that was effective August 1, 2013. It is observed that such increases were made to applicable employees during the examination period.

The IPGH form also requires that the document be updated when there is an addition and deletion of dependants. The Directive states: *“It is the employee's responsibility to notify their manager and their departmental administrator as soon as possible where changes to their circumstances have an impact on housing, allowances, and benefits they receive under this directive.”* However, this could not be verified at the Field Unit, since the IPGH forms were not fully provided by the Field Unit.

Parks Canada has a customized version of National Joint Council's Directive in that some of responsibilities are vested with the Field Units located at Isolated Posts to reflect the decentralized nature of operations. Parks Canada's Directive states: *“Field Units shall provide comprehensive information packages on the Isolated Posts Policy that shall include a copy of the policy and an explanation of all the allowances and benefits to which an employee is eligible. Further, the information package shall provide the eligibility criteria for each of the allowances and benefits as well as a list of the most common questions and answers. The information package shall clearly describe employees' responsibilities whenever their personal situation changes, which may have an impact on their allowances and benefits.”* Such a comprehensive information package, as prescribed in the Directive, is not available to employees who newly join an Isolated Post.

Accuracy of the Disbursement of Allowances and Benefits:

Vacation Travel Assistance (VTA):

For VTA application, the audit examination revealed positive evidence of active monitoring by the Finance team to verify the accuracy of the forms before they are signed by the Field Unit Superintendent. Two employees out of the 17 eligible ones did not apply for VTA in fiscal year 2013-14, in spite of being reminded by the Finance team.

Environmental Allowance (EA), Living Cost Differential (LCD), Fuel & Utilities Differential (F&UD) and Shelter Cost Differential (SCD):

Two employees had inaccurate allowances paid during the examination period. In both cases, wrong rates were applied by the Compensation team, due to the special nature of the rate

application that required additional adjustments in the pay system. This resulted in an underpayment of the allowances.

IPA Non-elective Travel:

The travel request and travel expense examined were appropriately authorized and appropriately supported by documentation.

Conclusion

The IPGH forms, which established IPA eligibility for employees, were not available at the Field Unit in its entirety for audit examination. Updated IPGH forms and/or current information on IPGH eligibility should reside with the Field Unit for adequate monitoring and verification. A comprehensive information package, as suggested in the Directive, should be made available to employees joining an Isolated Post so that eligibility and corresponding responsibility of the employees are made clear. Some inconsistencies in payment appear to have originated from a wrong application of rates by the Compensation team, which needs to be reviewed and fixed.

Recommendation***Southwest Northwest Territories Field Unit:***

The Field Unit Superintendent should:

- a) communicate/make available to employees a package, as required by the Isolated Post and Government Housing Directive, of existing information on which allowances and rates apply to particular locations in particular situations within the field unit,
- b) communicate the importance of employees providing updates to their IPGH forms, and
- c) keep a copy of current IPGH forms for verification of eligibility.

Management response

- a) **Agree:** A comprehensive information package related to isolated post allowances is not always made available to new Field Unit staff and that such a package could effectively address any inconsistencies in payment noted in this audit. We believe as both the Parks Canada Policy and the National Joint Council are seldom conclusive or distinct and often open to interpretation, a National-scale information packet would effectively complement local information provided by the Field Unit. We will however, in the interim, develop a comprehensive and up-to-date package for the Field Unit with specific guidance for unique or unclear situations in SWNWT.
- b) **Agree:** We will ensure regular feedback from the employees is brought forward to the Human Resources and/or or Finance and Administration Manager's attention and

clarification where required will be sought from Labour Relations. Human Resources will assist Finance and Administration to develop appropriate information packages for levels of employment. For example: Under 3 months the IPA does not apply, however if extensions were to take the employee past 3 months, the manager would need to supply and explain the IPA. HR and Finance will sign off on calculations going to compensation and verify correct payment on the first pay period.

- c) **Agree:** In the future, Finance will keep a copy and a copy will go to HR. The original goes to compensation.

Human Resources Directorate:

With respect to the various allowances for Isolated Posts, some of which require additional calculation and input by compensation advisors, the Chief Human Resource Officer should ensure a strategy is in place to support accurate payments.

Management Response

Verification and monitoring are currently conducted by compensation but as transactions are transferred to Miramichi, NB, that will be part of the work left behind. In the immediate term, compensation is reviewing IPA to ensure appropriate payments. On a go forward basis, this issue is being considered as part of the Pay transformation team's work on roles and responsibilities post pay transfer.

8.5 SUPPLEMENTARY PAY AND/OR COMPENSATORY LEAVE WITH PAY - OVERTIME, SHIFT PREMIUM, AND STANDBY AND CALL BACK

YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
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The following criteria and sub-criteria were used for audit examination.

C1	Overtime, Shift Premium, and Standby and Call Back are managed with due diligence.
C1.1	<i>Allocation of overtime and standby is equitable amongst available and qualified employees.</i>
C1.2	<i>Overtime, standby and call back reporting are preapproved by the appropriate authorities.</i>

C1.3	<i>Adequate advance notice is given for shift work scheduling and/or changes to schedule.</i>
C1.4	<i>All overtime, standby, call back and reporting pay shall be compensated in cash except where, upon request of an employee and with the approval of the Agency, it may be compensated in equivalent leave with pay.</i>
C2	<i>Appropriate reporting and accountability exist for disbursement of pay and/or the administration of compensatory leave with pay.</i>
C2.1	<i>Payments for overtime, shift work, standby and call back are adequately supported by documentation completed by employees.</i>
C2.2	<i>Overtime, shift work, standby and call back reports are appropriately approved by the delegated manager.</i>
C2.3	<i>Pay associated with overtime, shift work, standby and call back are disbursed in a timely manner once the finalized reports are submitted.</i>
C2.4	<i>Compensatory leave with pay associated with overtime, standby and call back is managed in an accountable manner.</i>

Context

In fiscal year 2013-14, at the Field Unit, a total value of \$245,566.40 (Econ # 103, 104 and 105) was spent on the above mentioned supplementary pay and/or compensation leave with pay, which was reimbursed to 64 employees. Of the total value, 89% of it was expensed within the Fire Management cost center, thus reflecting the intense resource requirements during the fire season. A breakdown of the type of supplementary pay is provided in Appendix G. The sampling unit is an Extra Duty Report (EDR) prepared by the employee, and/or a cash-out of compensatory leave. A total of 30 EDRs belonging to 11 employees were selected for sampling. A combination of different types of pay (shift premium, overtime and standby) was included in the sample.

Observation

Shift Work Scheduling and Overtime

Reasonable distribution of overtime work and/or premium pay was reflected by the data on overtime and premium pay disbursed to employees. Fire personnel were reported to be usually on shift duty, with a 10 days on / 4 days off schedule, during the fire season. For Visitor Experience, shift work was observed to be established during the summer season to fulfil operational requirements.

Shift Work and Overtime Reporting

Any shift work calling for a shift premium and/or any overtime work conducted beyond the regular scheduled hours are to be recorded on a Time Worked and Extra Duty Report (EDR) by the employee. Such a report was seen to be filled out by employees on a two-week cycle. On the EDR, employees filled their start and end time for extra duty and/or shift work, the rates to be applied for extra duty, and choose between payment in cash or compensatory leave. From

the 25 applicable EDRs (premium shift pay is always disbursed in cash only, and 5 EDRs had shift premium pay only), 5 of them reflected compensatory leave with pay selected by employees. Due to the nature of the short and intense fire season, fire personnel were usually paid out in cash rather than compensatory leave for overtime work.

Once the EDR was completed, the report was approved by the supervisor, and then by the manager. The original signed report was then transferred to the Compensation team for subsequent reimbursement. All EDRs examined were seen to be duly signed by the supervisors and managers. Employees were compensated based on the hours recorded on the EDRs, and their choice of cash or compensatory leave. The accumulated compensatory leave was reported to have been banked electronically in the Leave System by the Compensation team. The audit examination traced the EDRs from reporting to payment, and confirmed that all cash options have been reimbursed as reported. There was an average time lag of 43 calendar days between the dates the forms were approved and the payment was released. It is to be noted that the mass payout of severance pay was made to employees in 2013-14, which could have affected the timeline for processing supplementary pay to employees.

Accuracy of Shift Work and Overtime Reporting

Some challenges to information presentation on the EDR were observed.

- From the EDR, it was not always clear whether the employee was on a shift schedule as there was no specific section where employees could specify this. For the purposes of the audit examination, a shift schedule was assumed where shift premiums were claimed and/or days of rest did not fall on the weekend. The Fire Management team were observed to additionally specify that they were on shift schedule in the section called “Number of days per week” on the EDR, thus giving additional information regarding their schedule.
- Days of rest and/or weekends are compensated differently from regular working days. However, the EDR does not allow for the specification of days of the week, hence an adequate review of the accuracy of extra duty reporting cannot be conveniently done.

From the audit examination, it was observed that the Fire Management team could best report extra duty on the EDR in a complete and accurate manner, with some minor inconsistencies. Since the team accounts for 89% of the extra duty pay, the process of reporting extra-duty appears to be well controlled in terms of materiality. However, the other functions in the Field Unit are observed to provide less clarity in defining overtime work for a regular non-shift schedule and a shift schedule. This appears to have arisen from an inadequate understanding of the definition of shift work and the relevant clauses in the Agreement that apply to shift work. In addition, the different clauses on overtime pay that defines the different rates of disbursement were not applied in a consistent fashion on the EDRs. The requirement to consider several criteria to determine the correct disbursement for overtime and premium pay calls for a thorough understanding in order to implement the framework correctly in an operational context.

The audit examination consisted of 29EDRs and 1 cash-out of compensatory leave affected by the Compensation team as per the Collective Agreement. Of the 29 EDRs examined, 12 were filled completely and accurately. Of the 17 that were not filled adequately, 6 were not filled completely with all the relevant boxes checked, and 11 were not filled in accurately. The inaccurately filled EDRs resulted in an inaccurate accounting of accumulated hours to be paid.

Conclusion

Based on the audit examination, the management of overtime and shift work is seen to be conducted in a manner conducive to meeting operational efficiency and effectiveness, as well as ensuring reasonable distribution and/or adequate notice to employees, as applicable. However, reporting on the extra-duty sheet, with the exception of the Fire Management team, has shown some inconsistencies in the application of certain clauses of the Collective Agreement, which impacts accountability in the use of public funds on the one hand, and fairness to employees on the other. Such inconsistencies appear to stem from an incomplete understanding of the framework in which shift work and overtime are compensated, which resulted in some incomplete and/or inaccurate reporting of extra duty.

Recommendation

The Field Unit Superintendent should address the knowledge gap to ensure processes are in place to support complete and accurate calculation of payments.

Management response

Agree: HR are currently in the processes of creating a SWNWT Operating and Scheduling Guidelines and Overtime Guidelines Procedures manual for the Field Unit and will deliver training sessions and/or refreshers for Middle Management and all employees using this reference guide.

This manual will clearly set out policy and procedures for field operations in Southwest NWT Field Unit; (Nááts'ihch'oh National Park Reserve, Nahanni National Park Reserve and Wood Buffalo National Park). The document covers rules and conditions governing job classifications, hours of work, overtime, shift premiums and time sheet. Employees covered by this document are in Asset Management, Fire Operations, Resource Conservation, Visitor Experience Sections (CR, EG, GT, GS, GL-MAN and GL-MDO, PC, PM classifications) working in the field and/or office at Fort Chipewyan, AB., Fort Simpson, NT., Fort Smith, NT., Nahanni Butte, NT and Tulita, NT.

These guidelines are based on the Collective Agreement between the Parks Canada Agency and the Public Service Alliance of Canada, Southwest NWT Field Unit Overtime Guidelines and information from Parks Canada Agency Labour Relations Advisors. The manual will encourage questions or concerns being directed to supervisors, or the appropriate Middle Manager. The Collective Agreement and Labour Relations will be referenced for resolving issues in this area. The Overtime Guidelines for the Southwest NWT Field will ensure all staff are made aware/advised of the consistent approach to the application of supplemental pay and/or

compensatory leave. In order to meet operational demands, employees of Southwest NWT Field Unit may be required to work additional time in excess of their standard daily or weekly hours of work as detailed in the Parks Canada Collective Agreement. The compensation of overtime will be governed by the collective agreement. The authorization, allocation and scheduling of overtime is at the discretion of management. This authority must be exercised in such a way that employees are treated in an equitable and transparent fashion.

We are currently working interactively with our 3 Park's Management Teams on the many elements involved. This work will continue to progress through February of 2015 and we should reach a comprehensive training and adherence package during March of 2015, prepared to proceed with training sessions in fiscal 2015-2016.

Best Practice

The Fire Management team, as evidenced in the audit examination, filled out the Extra Duty Reports adequately and accurately. Apart from filling out the time sheets to account for the various supplementary pay, they are also seen to additionally describe exceptional situations where they have had to work through lunch, or have had to take a shorter break for lunch.

Appendix A. RECOMMENDATION PRIORITIZATION SYSTEM**Table 7: Internal audit recommendation prioritization system**

Priority		Condition
High		Management should initiate immediate action to address the comment.
	1	Major internal control weakness
	2	Major policy or procedure exceptions
	3	Significant risk exposure
	4	Major financial exceptions – loss, misstatement, errors, fraud
	5	Significant law or regulatory violations
	6	Significant potential opportunity – revenue, savings, efficiencies, improvements
Moderate		Management should initiate timely action to address the comment.
	1	Substantial internal control weakness
	2	Substantial policy or procedure exceptions
	3	Substantial risk exposure
	4	Substantial financial exceptions – loss, misstatement, errors, fraud
	5	Substantial law or regulatory violations
	6	Substantial potential opportunity – revenue, savings, efficiencies, improvements
Low		Management should initiate reasonable action to incorporate a plan to address the comment in the normal course of business.
	1	Minor internal control weakness
	2	Minor policy or procedure exceptions
	3	Limited risk exposure
	4	Minor financial exceptions – loss, misstatement, errors, fraud
	5	Minor law or regulatory violations
	6	Limited potential opportunity – revenue, savings, efficiencies, improvements

Appendix B. RELEVANT POLICIES, DIRECTIVES, GUIDELINES AND/OR AGREEMENTSProcurement - Contracting

- TB's Contracting Policy
<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=14494>

Procurement – Acquisition Cards

- TB's Directive on Acquisition Cards
<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=17059>

Business Travel

- Travel Directive, hosted by National Joint Council
<http://www.njc-cnm.gc.ca/directive/index.php?did=10&lang=eng>
- Parks Canada Travel Directive
<http://intranet2/our-work/financial-and-administrative-management/comptrollership-branch/travel-portal/directive-and-policies/directive-sur-les-voyages-travel-directive.aspx?lang=en>

Supplementary Pay - Isolated Post Allowance (IPA)

- Isolated Posts and Government Housing Directive, hosted by National Joint Council
<http://www.njc-cnm.gc.ca/directive/index.php?did=4&lang=eng>
- Parks Canada Isolated Post Policy
http://intranet2/human-resources/hr-toolbox/pol/pip_ipp.aspx?lang=en#P132_3597

Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back

- Collective Agreement between The Parks Canada Agency and The Public Service Alliance of Canada, Expiry Date: August 4, 2014
http://intranet2/media/1408392/package_of_collective_agreement_-_2011-2014.pdf

Appendix C. CONTRACT TYPE AND SOLICITATION PROCEDURE COUNTS AND VALUES – FISCAL YEAR 2013-14, SOUTHWEST NORTHWEST TERRITORIES FIELD UNIT

Contract Type	Contract Code	Open Bidding	Traditional Competitive	Traditional Non-Competitive	Grand Total
PWGSC Purchase order	9200		5		5
Callup against standing offer	942		150		150
Local Purchase Order Authority	LPOA		12		12
Standard purchase order	PO		19	9	28
Professional services (>10K)	PS1	1	13	2	16
Professional services (<10K)	PS2		29	11	40
Grand Total		1	228	22	251

Contract Type	Contract Code		Traditional Competitive	Traditional Non-Competitive	Grand Total
PWGSC Purchase order	9200		\$148,039.50		\$148,039.50
Callup against standing offer	942		\$1,527,079.11		\$1,527,079.11
Local Purchase Order Authority	LPOA		\$22,212.60		\$22,212.60
Standard purchase order	PO		\$140,413.93	\$105,894.90	\$246,308.83
Professional services (>10K)	PS1	\$208,911.45	\$630,487.61	\$41,307.42	\$880,706.48
Professional services (<10K)	PS2		\$97,259.49	\$52,524.66	\$149,784.15
Grand Total		\$208,911.45	\$2,565,492.24	\$199,726.98	\$2,974,130.67

**Appendix D. ACQUISITION CARD MONTHLY EXPENDITURES, FISCAL YEAR 2013-14,
SOUTHWEST NORTHWEST TERRITORIES FIELD UNIT**

Card Statements in Fiscal Year 2013-14	Amount for Wood Buffalo National Park	Amount for Nahanni National Park Reserve
APRIL	\$ 3,089.59	\$ 1,324.27
MAY	\$ 13,143.16	\$ 4,750.95
JUNE	\$ 4,469.93	\$ 13,450.97
JULY	\$ 14,305.34	\$ 3,458.09
AUG	\$ 10,138.96	\$ 7,201.10
SEPT	\$ 9,455.72	\$ 15,042.68
OCT	\$ 15,443.42	\$ 1,044.12
NOV	\$ 6,037.20	\$ 3,084.75
DEC	\$ 11,431.82	\$ 3,266.44
JAN	\$ 8,056.44	\$ 5,862.16
FEB	\$ 9,294.55	\$ 6,938.66
MAR	\$ 12,644.58	\$ 5,764.75
Total	\$ 117,510.71	\$ 71,188.94

**Appendix E. ISOLATED POST ALLOWANCES AND BENEFITS (IPA), FISCAL YEAR 2013-14,
SOUTHWEST NORTHWEST TERRITORIES FIELD UNIT**

G/L #	G/L Description	Amount \$
0000021204	IPA - Shelter Cost Differential (SCD)	\$ 2,895.75
0000021205	IPA - Vacation Travel Assistance	\$ 157,418.83
0000021206	IPA - Environmental Allowance (EA)	\$ 274,696.15
0000021207	IPA - Living Cost Differential (LCD)	\$ 480,248.83
0000021208	IPA - Fuel and Utilities Differential (F&UD)	\$ 296,299.75
0000021209	IPA - Shelter Cost Differential (SCD) - Students	
0000021210	IPA - Environmental Allowance (EA) - Students	
0000021211	IPA - Living Cost Differential (LCD) - Students	
0000021212	IPA - Fuel and Utilities Differential (F&UD) - Students	
	Total IPA allowances:	\$ 1,211,559.31
0000022002	Travel - Medical IPA	\$ 37,849.10
	Total IPA non-elective travel:	\$ 37,849.10

Appendix F. DEFINITION OF IPA ALLOWANCES AND BENEFITS IN THE ISOLATED POSTS AND GOVERNMENT HOUSING DIRECTIVE

Environmental Allowance (EA)	The EA is assessed according to five classification levels by allocating points for the population, climate and availability of commercial transportation or access by all-weather roads. Employees are paid an EA, at the rate set out in Appendix B of the Directive that is appropriate to the environment classification of their isolated post, as set out in Appendix A of the Directive.
Living Cost Differential (LCD)	A LCD is payable at an isolated post where prices for food and other goods and services are abnormally high relative to the location identified as its point of comparison and is intended to assist employees to meet those higher costs. The amount of LCD depends on the price differentials, as measured by Statistics Canada, between an isolated post and its point of comparison. Employees are paid a LCD, at the rate set out in Appendix C of the Directive that is appropriate to the living cost classification of their isolated post, as set out in Appendix A of the Directive.
Fuel and Utilities Differential (F&UD)	A F&UD is payable at designated isolated posts where prices for fuel and utilities are abnormally high due to higher transportation costs and consumption rates imposed by the geographical location. The F&UD is intended to supplement employees' incomes and help them offset those higher costs. Employees are paid an F&UD, at the rate set out in Appendix D of the Directive, that is appropriate for the fuel and utilities classification of their headquarters as set out in Appendix A of the Directive, provided they are paying fuel and utility charges directly to the supplier.
Shelter Cost Differential (SCD)	A SCD is payable at designated isolated posts where shelter costs are abnormally high in comparison with the national average rents in Southern Canada for the benchmark model. A SCD is payable, at the rates set out in Appendices K-1 and K-2 of the Directive, to employees in private accommodation and in government housing at qualifying isolated posts to help offset the higher shelter charges experienced there.
Non-accountable Fixed Rate Vacation Travel Assistance (VTA)	The fixed rate VTA is payable to the employee, for the employee and for each dependant, as applicable. Employees are reimbursed based on the Fixed Rate Vacation Travel Assistance published on the Treasury Board Secretariat's website. Employees must apply for VTA in writing. VTA payments are limited to once in each fiscal year for employees in isolated posts of EA classification 1, 2, or 3, and twice in each fiscal year for employees in isolated posts of EA classification 4 or 5.
IPA Non-Elective Travel	This includes travel for non-elective medical or dental treatment, compassionate travel and bereavement travel. Employees, who travel from their isolated post to another location and back, on the basis of the above reasons, are eligible for reimbursement of certain travel expenses, based on the Directive.

**Appendix G. PREMIUM PAY, HOLIDAY PAY IN LIEU OF LEAVE, AND OVERTIME PAY - FISCAL
YEAR 2013-14, SOUTHWEST NORTHWEST TERRITORIES FIELD UNIT**

Econ #	Econ Description	G/L #	G/L Name	Amount \$
0103	Civilian Premium Pay for Work During Non-standard Hours or Other Reasons	0000021251	Shift Premium excluding students	\$ 3,136.30
		0000021252	Weekend Premium excluding students	\$ 7,182.30
0104	Civilian Holiday Pay in Lieu of Leave	0000021156	Vacation Pay of 4% - excluding students	\$ 2,532.38
		0000021157	Premium Pay in lieu of Statutory Holidays	\$ 308.37
		0000021158	Vacation Pay of 4% - Student	\$ 323.40
0105	Civilian Overtime (for Additional Hours)	0000021101	Overtime Regular excluding students	\$ 213,766.77
		0000021102	Overtime on a designated holiday excluding students	\$ 8,299.67
		0000021103	Standby and Other Overtime excluding students	\$ 10,007.21
	Total of Econs 103, 104 and 105:			\$ 245,556.40