



Canadian Grain
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Audit of Alternative Working Arrangements

Audit and Evaluation Services Final Report
Canadian Grain Commission

Canadian Grain Commission

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1. Executive summary

Alternative working arrangements are ways of working that differ from the traditional workday. At the Canadian Grain Commission, many employees take advantage of the opportunity to vary their workweek by participating in arrangements such as telework, occasional work-from-home, compressed workweek and variable work hours. Both Treasury Board Secretariat and Canadian Grain Commission policies govern the use of alternative working arrangements. Directors, along with their managers and supervisors, are responsible for managing individual alternative working arrangement situations.

While alternative working arrangements can provide benefits to both the employee and the organization, management must consider many factors when approving and monitoring alternative working arrangements including, performance management, compliance with policies, and overall operational needs. The Internal Audit of Alternative Working Arrangements was selected to provide assurance that these considerations were being effectively managed and that policies were applied fairly across the Canadian Grain Commission. The audit was also identified because the growing use of alternative working arrangements was one aspect of the Canadian Grain Commission's 2016-2017 strategic priority to invest in people.

Conclusion

The audit concluded that alternative working arrangement policies and tools have been established. Alternative working arrangements are widely used, although use varies by division, and employees have a high level of awareness of the availability of options for alternative working arrangements. With the basic tools in place, Canadian Grain Commission management needs to enhance the alternative working arrangement framework by clarifying policy and documentation requirements, monitoring use and renewal of alternative working arrangements by individual employees and ensuring arrangements are adequately communicated to ensure operational needs continue to be met.

Four recommendations were made pertaining to policy review and guidance, and to the review and communication of arrangements. Management has provided appropriate action plans to address each recommendation in a timely manner.

A conclusion on Objective 4, that access to alternative working arrangements is fair and equitable, could not be made. Although we found little evidence indicating a lack of fairness, reliable data did not exist that could be tested in order to draw a conclusion. The implementation of the recommendations made throughout the report will provide information that can be used by management to assess fair and equitable access to alternative working arrangements in the future.

Statement of assurance

In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the opinion provided and contained in this report. The opinion is based on a comparison of the conditions as they existed at the time, as described in the Audit Scope, against pre-established audit criteria. The opinion is applicable only to the activity examined. This audit engagement was planned and conducted in accordance with the Government of Canada's internal auditing standards.

The audit approach and methodology followed the *International Standards for the Professional Practice of Internal Auditing* as defined by the Institute of Internal Auditors and the Directive on Internal Audit, as required by the Treasury Board Secretariat's *Policy on Internal Audit*.

2. Introduction

Authority for audit

The mission of the Internal Audit function of Audit and Evaluation Services is to provide independent and objective assurance services designed to add value and improve the Canadian Grain Commission's operations. Internal Audit helps the Canadian Grain Commission accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control and governance processes.

Audit and Evaluation Services included the Audit of Alternative Working Arrangements in the 2016-2017 risk-based audit plan. The Departmental Audit Committee recommended the 2016-2017 audit plan for approval on May 25, 2016. The Acting Chief Commissioner approved the audit plan on June 15, 2016.

Background

The Canadian Grain Commission and the Government of Canada support a number of options for employees who desire a work arrangement that differs from traditional practices. An alternative working arrangement offers opportunities such as flexible work hours or a different work location.. With these arrangements, the Canadian Grain Commission is able to accommodate the needs of its employees in order to foster productivity, employee engagement and a suitable work and life balance. Studies have shown that other potential benefits of flexible work arrangements include reduced workplace stress, better health, reduced absenteeism, increased job satisfaction and increased organizational commitment¹.

Even though the Canadian Grain Commission provides alternative work arrangements for employees, it is important to ensure that operational needs are met, performance management continues, and arrangements can be accessed in a fair and equitable manner, thus providing a continuous contribution to the attainment of organizational goals.

As of August 2016, approximately 22% of Canadian Grain Commission employees were using one or more types of alternative working arrangements. However, once grain inspectors at port locations (see Scope) are excluded, the proportion of employees using alternative working arrangements increases to approximately 52%.

The audit was selected for the 2016-2017 audit plan because providing alternative working arrangements is one way the Canadian Grain Commission supports its strategic priority to invest in people. The program is widely used, and risks could arise if the program is poorly executed, potentially impacting employee perceptions of fair treatment. The Government of Canada's Blueprint 2020 initiative also promotes finding new and better ways for public servants to work. As the Canadian Grain Commission's Alternative Working Arrangements policy had been in place since May 2015, it was an appropriate time to ensure the objectives of the policy are being met.

Objectives

The objectives of the audit engagement were:

¹ Canada. Employment and Social Development Canada. *Flexible Work Arrangements: A Discussion Paper*. Gatineau: Strategic Policy and Legislative Reform Division Labour Program, 2016

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1. to determine if alternative working arrangements comply with applicable policies and/or collective agreements
 2. to provide assurance that performance management is in place when alternative working arrangements are used
 3. to assess whether alternative working arrangements have been structured around operational needs
 4. to determine if access to various alternative working arrangements is fair and equitable

Scope

The scope of the audit of alternative working arrangements includes these types of arrangements:

- telework, including occasional work-from-home
- compressed work week
- job sharing
- variable work hours (for example, in headquarters, outside 7:00 am to 6:00 pm)
- pre-retirement
- part-time arrangements selected by employees previously in full time positions

The audit excluded a review of leave, including leave with income averaging, as these are not considered alternative working arrangements. In addition, the audit excluded accommodations, if existing, although the use and management of an alternative working arrangement related to an accommodation itself may have been chosen for review, if appropriate.

The period for this audit included arrangements that were in effect at any time between July 1, 2015 to June 30, 2016 for all employees with the exception of those who work at port locations inspecting grain. These inspectors, by the nature of their job, must be physically present at their work locations at specific times and have other working arrangements, such as shiftwork, that are not alternative working arrangements.

Approach and methodology

Audit and Evaluation services uses an audit methodology based on guidance provided by the Institute of Internal Auditors and the Office of the Comptroller General of Canada. The Institute of Internal Auditors' *International Professional Practices Framework* and the Treasury Board Secretariat's *Policy on Internal Audit* articulate the standards for an internal audit.

The audit fieldwork was conducted from August 2016 to January 2017. Procedures performed during the examination phase included:

- interviewing management from the Human Resources division
- compiling a list of alternative working arrangement users from across the Canadian Grain Commission (excluding employees who inspect grain at port terminal locations)
- selecting a sample of employees using various alternative working arrangements and those not using any alternative working arrangements
- interviewing the sample of employees, their supervisors, and directors
- obtaining and verifying alternative working arrangement agreements, where applicable

At the conclusion of the examination phase, opportunities for control improvements were identified and recommendations were communicated to management. Other internal audit engagements caused a delay in issuing an audit report. Recommendations in this report have been categorized to reflect their potential impact. The criteria established for determining the impact is outlined in Appendix C. The impact is indicated following the text of each recommendation. Management's action plans are outlined in Appendix A.

3. Findings and recommendations

Objective 1: To determine if alternative working arrangements comply with applicable policies and/or collective agreements

Alternative working arrangements at the Canadian Grain Commission must be in accordance with Treasury Board of Canada Secretariat's Telework policy and Canadian Grain Commission's own Alternative Work Arrangement policy. In addition, arrangements must comply with the employees' applicable collective agreements. To complement these policies, the Canadian Grain Commission's internal website also contains the following tools within the "Forms--people management" section:

- Compressed work week agreement
- Monitoring and evaluation - alternative working arrangements
- Model compressed work week schedule
- Part-time hours agreement
- Telework agreement
- Checklist for employees - telework/occasional work-from-home
- Checklist for managers - telework/occasional work-from-home
- Safety checklist - telework

Depending on how staff attempt to access this information on the internal website, they may find that the alternative work arrangement and telework tools are not grouped together and the links to the relevant policies are located in different sections of the website. As a result, supervisors and employees seeking information could miss some important and useful documents.

Audit and Evaluation Services selected a sample of employees from each division that used at least one form of alternative working arrangement to test if employees and their supervisors were complying with the requirements and using the proper forms and other documentation for managing their arrangements. Divisional administration conducted surveys in order to provide the list of employees using arrangements, since a central record is not kept in Human Resources or at the divisional level for most types of arrangements.

Audit and Evaluation Services reviewed the agreements to ensure all documents required for approval were completed. The employee's supervisor must approve a written agreement and conduct a periodic review at a minimum of once every 6 months evaluate the arrangement's effectiveness for the employer, the employee's clients and the employee. In our sample of 37 arrangements, we found that 25 (68%) agreements had not been renewed after one year, 7 (19%) agreements were signed but had expired, and 6 (16%) agreements were missing an expiry date and/or a signature. There were 12 (32%) arrangements where no agreement was in place. In some cases, a formal agreement may not have been required for occasional work-from-home (discussed below). See Table 1 for additional details.

Table 1

	valid, current agreement on file	expired agreement on file	agreement on file missing information	no agreement on file
compressed work week	13%	13%	44%	31%
full-time telework	33%	50%	-	17%
other telework (occasional work-from-home)	33%	13%	7%	47%
part time	40%	60%	-	-
Total all types	32%	19%	16%	32%

A lack of understanding about the definition of some alternative working arrangements, particularly telework and occasional work-from-home, which forms and documents are required, and who is responsible for collecting and monitoring agreements has contributed to a general lack of compliance with some aspects of Treasury Board and Canadian Grain Commission policies. This indicates that managers are not effectively using policies and tools when establishing alternative working arrangement agreements. Thus far, Human Resources has not attempted to monitor or enforce the Alternative Working Arrangements policy, instead leaving it to individual divisional directors to manage.

The process of signing and approving agreement forms was found to be inconsistent. For example, based on Canadian Grain Commission's Alternative Working Arrangements policy, compressed workweek agreements must be signed and forwarded to Human Resources, along with a written schedule that establishes the employee's daily hours of work over the averaging period. Not all compressed agreements were in the employee's Human Resources file so we had to request them from supervisors. In some cases, employees had a signed work schedule but no formal agreement. In other situations, employees had a signed agreement but did not submit an updated work schedule. These situations are reflected within the 44% of compressed agreements missing information shown in Table 1.

Inconsistency was also found in the forms being used. In addition to the inconsistent use of both required forms for compressed workweeks noted above, telework and occasional work-from-home were particularly confusing. The Treasury Board's Telework policy references both "regular" and "episodic" telework arrangements, defining telework as carrying out some or all work duties at a place other than the designated workplace. The Canadian Grain Commission did not use the terminology "telework" in order to separate its Alternative Working Arrangements policy from the Telework policy, but does reference occasional work-from-home, which is not defined. This may be leading to confusion about policy requirements.

The Canadian Grain Commission policy requires written authorization to use occasional work-from-home (for either each instance, or a blanket approval) but does not specify how the authorization is to be provided. In 53% of occasional work-from-home arrangements tested, employees had used the "telework agreement" form. These tended to be the employees regularly working from home, for instance one day each week. The other employees reported using email, Blackberry Messenger, or some other means of informal communication with their supervisors when requesting approval for occasional work-from-home.

It is unclear whether Canadian Grain Commission's occasional work-from-home arrangement is intended to align with Treasury Board's episodic telework. If so, then additional requirements would need to be met, including discussions between the employee and supervisor about liability issues and health and safety responsibilities. Currently the Canadian Grain Commission only requires that full-time teleworkers complete the "safety checklist-telework" form.

When the Canadian Grain Commission policy became effective in 2015, new agreement forms were signed for many arrangements that were already in place. However, as indicated in Table 1, 19% of the agreements had expired a year later and had not been renewed even though the employees continued their work arrangements. A small number of employees did not indicate an end date on the agreement form. While Canadian Grain Commission policy does not specifically disallow this practice, the requirement for semi-annual review of arrangements indicates the intention was not to allow open-ended agreements. Discussions with Human Resources and directors confirmed that new agreements for ongoing arrangements should be signed at least annually.

Audit and Evaluation Services did not test performance management documentation to confirm the frequency with which supervisors reviewed alternative work arrangements with their employees, but almost all interviewees stated that these required discussions happened annually, generally at mid-year review time. Two divisions, Human Resources and Finance, have incorporated the alternative work arrangement review into their respective mid-year discussion templates for supervisors. None of the interviewees referenced the Canadian Grain Commission's "Monitoring and evaluation tool" available on the internal website when discussing review of arrangements. However, as stated above, the actual level of use of the tool was not tested as part of the audit.

Recommendation 1: Policy review

We recommend that management review the policy requirements to:

- ensure alignment with Treasury Board's Telework policy
- clarify definitions and requirements
- identify monitoring and enforcement accountability

Impact: Medium

Recommendation 2: Policy guidance

We recommend that Human Resources provide additional guidance to management and employees on how to apply Treasury Board and Canadian Grain Commission policies and use the tools on the Canadian Grain Commission internal website. For example, guidance could be in the form of an "implementation guide" that accompanies the policies, checklists, and model agreements on the intranet site. The guide would define what each type of arrangement is and which forms are required and when. A dedicated, easy-to-find intranet section on alternative working arrangements, including telework, would help staff and managers identify requirements.

Impact: Medium

Recommendation 3: Review of arrangements

We recommend that management implement standard alternative working arrangement evaluation questions in the performance management process for both mid-year and year-end performance reviews. The questions should be based on the Monitoring and Evaluation tool. Alternatively, the existing Human Resources and Finance templates could be used to create a Canadian Grain Commission-wide checklist that can also include a reminder to renew agreements at the specified interval, if applicable to the arrangement being used.

Impact: Medium

Objective 2: To provide assurance that performance management is in place when alternative working arrangements are used

One of the guiding principles of the Canadian Grain Commission's Alternative Work Arrangements policy is "productivity must be maintained or improved while using such arrangements". Although difficult to quantify, supervisors and employees surveyed overwhelmingly stated that the employees' productivity was the same or better while using the alternative arrangements. Audit and Evaluation Services found that managers have controls related to monitoring the overall quality and quantity of work. Based on discussions with both employees and their supervisors, performance is monitored through frequent communication and meetings. Performance goals are initially set for the year and specific project deadlines and timelines are monitored. Employees surveyed all confirmed that their supervisors provide meaningful feedback and performance evaluations. Overall, we concluded that performance of employees under the arrangement is maintained and expectations are communicated clearly.

In general, supervisors reported that they did not closely monitor the total number of hours worked by their employees using arrangements such as compressed workweeks and telework. However, they indicated that volume and quantity of work completed, as well as frequent communication, were evidence that requirements are being met.

Divisional directors held the view that there had to be a high level of trust established with an employee before approving an alternative work arrangement, especially one where the employees may not be observed by anyone else in the organization (such as flexible work hours and telework or occasional work-from-home). They stressed that the use of alternative working arrangements is intended for employees who have demonstrated competence, reliability, the ability to work with minimal supervision, and whose work is suited to alternative arrangements.

Recommendation

No recommendation required.

Objective 3: To assess whether alternative working arrangements have been structured around operational needs

As discussed in Objective 2, users of the various alternative working arrangements and their supervisors confirmed that productivity was maintained or improved while participating in an arrangement. They summarized that a better work-life balance and often the opportunity to work with less interruptions created a more productive work environment. Overall, the non-users interviewed stated that there was no impact on themselves, either positive or negative, resulting from their coworkers' use of alternative arrangements. They reported that they rarely encountered reduced client service as a result of arrangements such as compressed work week and telework or occasional work-from-home.

Despite the overall positive response, there were important considerations identified during further discussions with management and staff. For instance, the "cultural component" of alternative working arrangements was recognized. Certain divisions or units use alternative

arrangements more extensively than others, with some units having nearly every employee using some form of arrangement. Within these units, shared schedules, calendars and other means are used to communicate hours of work, compressed days off, telework days, etc. Managers and employees in these units are becoming very accepting of co-workers' use of alternative arrangements, particularly within their own unit or division. However, for others outside these units, especially when the unit is an internal or external service provider, there can be frustration identifying who will respond to a request and the expected timeline for response. The frustration can stem, in part, from being accustomed to working with others face-to-face, as well as having an expectation of instant response.

New ways of working where employees are not always at the physical workplace during regular office hours are not yet fully understood or accepted. When employees using alternative arrangements, or their unit as a whole, have not clearly communicated client service procedures and standards including how to receive immediate service if required, those seeking service often turn to co-workers who are physically present in the work area. These co-workers may feel obligated to help and take on others' work. At minimum, this situation interrupts the co-workers' own work.

One of the guiding principles of the Canadian Grain Commission policy is ensuring arrangements are cost-effective. We did not find evidence of additional costs caused by alternative arrangements. However, we identified that the Canadian Grain Commission does not have a consistent policy regarding office or workstation space, including whether an employee retains a permanent space when participating in arrangements that involve working outside of the office. At present, these decisions are at management's discretion. However, the Government of Canada's Workplace 2.0 initiative provides guidance for accommodations for both "fixed" and "free address" workers (those who are in the office for limited amounts of time and use a free or open desk rather than an assigned space). With only around 2% of employees using full-time telework arrangements, this is not yet a significant facility planning concern for the Canadian Grain Commission; however, it may become important if the number of teleworkers increases in the future.

Recommendation 4: Communication of arrangements

We recommend that the senior management assign accountability to managers and supervisors for communicating clearly to internal clients (and external clients if applicable) and co-workers how service delivery will be provided including when alternative workers within their units can be contacted, expected service timelines, and who specifically to contact in urgent situations. Suggested methods of communication include signage or messages at the desk, on a visible whiteboard, and on email and phone messages. Canadian Grain Commission's internal website may also be used to communicate this information.

Impact: Low

Objective 4: To determine if access to various alternative working arrangements is fair and equitable

To ensure that employees are aware of the opportunities that a flexible working arrangement can present, managers must communicate the options available (in units where it is economically and operationally feasible to participate in alternative working arrangements), and

ensure alternative working arrangements can be accessed in a fair and equitable manner. Not all positions qualify for an alternative work arrangement. For example, many employees in the Grain Research Laboratory require specialized equipment, controlled environments, and health and safety procedures to perform their work and would not be able to work outside of standard hours or work from a telework location. Interviews were conducted with a selection of employees who did not use any alternative working arrangements to determine whether they understand when and why they may or may not use an arrangement. Overall, our surveys identified that employees are aware of the existence of alternative working arrangements through communications with their managers and fellow employees.

Among all of the directors, supervisors, alternative workers, and non-users interviewed during the audit there were very few reports of any employees being denied an arrangement. More commonly, when a supervisor or director did not fully agree with the terms of the original request, they worked with the employee to modify the proposal to satisfy both parties. Nevertheless, the Canadian Grain Commission does not maintain a record of denials or situations where modifications were made for review or follow-up by Human Resources.

Some non-users reported that they did not make a request because they were sure their type of work (for example, work in a regional office or laboratory) would preclude them from using any of the available alternative working arrangements. However, with the variety of possible arrangements available, there may be options for these employees. For instance, the laboratory employees discussed above might also spend time writing reports or doing calculations when an alternative working arrangement may be applicable.

Human Resources and individual divisions do not typically share information regarding the arrangements that have been approved and are in use within the Canadian Grain Commission, nor is there a comprehensive list of employees using alternative arrangements (refer to Objective 1). Increased sharing of this type of information could help ensure continued fair and equitable access for all employees who qualify by providing practical examples of how alternative work arrangements have been implemented in other areas of the organization.

The Treasury Board's Telework policy encourages departments "to clarify and publicize their approval criteria for telework requests." While the Canadian Grain Commission has expressed its guiding principles, procedural expectations, and approval considerations for alternative work arrangements, specific approval criteria could be better clarified in the policy. Although each request should continue to be assessed individually, better articulating standards for approval or denial of a request, including the documentation requirements, would further contribute to fair and equitable application of the policies.

Recommendation

Recommendations 1, 2, and 3 address the framework required for management to ensure alternative working arrangements are accessed in a fair and equitable manner. No additional recommendation required.

4. Acknowledgements and contacts

We express our appreciation to staff and management throughout the Canadian Grain Commission for their assistance during the course of this audit.

This audit has been reviewed with:

J. Beaudette, Chief Operating Officer
M. Dedieu, Director, Human Resources

Audit & Evaluation Services contact:

B. Brown, Chief Audit Executive

Appendix A – Summary of recommendations and management action plans

The following is a summary of recommendations contained in this report with Management’s action plans to address the topics identified. Please see Appendix C for a description of the recommendation impact (high, medium, low).

Recommendation	Management Action Plan
Medium	
Recommendation 1: Policy review	
<p>We recommend that management review the policy requirements to:</p> <ul style="list-style-type: none"> • ensure alignment with the Treasury Board’s Telework policy • clarify definitions and requirements • identify monitoring and enforcement accountability 	<p>Management agrees with this recommendation.</p> <p>Human Resources will review the Treasury Board’s Telework policy, the Canadian Grain Commission’s Telework policy and alternative working arrangements guidelines to ensure alignment and provide a report to EMC (Executive Management Committee). The report will address the following:</p> <ul style="list-style-type: none"> • recommend changes including clarification of the definition and requirements for “occasional work from home”; • options to strengthen monitoring and accountability processes for all alternative working arrangement options ensuring that when and how the “Monitoring and evaluation tool” is to be used, is clear; and provide recommendations on how alternative working arrangements can be more effectively tracked and monitored. <p>EMC will review the report and clarify the intent of the Canadian Grain Commission policy, the requirements for approval and expectations for alternative working arrangement agreements that are in place. Directors will provide direction on any adjustments that need to be made to the policy, guidelines and tools by June 30, 2018.</p> <p>The Human Resources Projects, Planning and Business Support Unit in consultation with the Labour Relations Unit will update the documents by September 30, 2018.</p>
Recommendation 2: Policy guidance	
<p>We recommend that Human Resources provide additional guidance to management and employees on how to apply Treasury Board and Canadian Grain Commission policies and use the tools that are provided on the Canadian</p>	<p>Management agrees with this recommendation. To support easier accessibility of the information, tools and expectations that are available in the existing Canadian Grain Commission guidelines and policies, Human Resources will create a concise</p>

Recommendation	Management Action Plan
<p>Grain Commission internal website. For example, guidance could be in the form of an "implementation guide" that accompanies the policies, checklists, and model agreements on the intranet site. The guide would define what each type of arrangement is and which forms are required and when. A dedicated, easy-to-find intranet section on alternative working arrangements, including telework, would help staff and managers identify requirements.</p>	<p>reference sheet with a list of alternative working arrangement options. This tool will summarize the alternative working arrangement options with some brief instructions, clarify the forms to be used and include links to the applicable sections of the policy and guidelines. Human Resources, Projects, Planning and Business support will complete this by October 31, 2018 in consultation with Labour Relations.</p> <p>Human Resources also agrees to work with Corporate Information Services to develop a specific sub-site for alternative working arrangements on the Canadian Grain Commission's internal website or to ensure that all the related Telework and alternative working arrangements documents are grouped together in the various sections of the internal network. This will be done by October 31, 2018. This will be led by the Human Resources Projects, Planning and Business Support Unit.</p>

Recommendation 3: Review of arrangements

<p>We recommend that management implement standard alternative working arrangement evaluation questions in the performance management process for both mid-year and year-end performance reviews. The questions should be based on the Monitoring and Evaluation tool. Alternately, the existing Human Resources and Finance templates could be used to create a Canadian Grain Commission-wide checklist that can also include a reminder to renew agreements at the specified interval, if applicable to the arrangement(s) being used.</p>	<p>Management agrees with this recommendation.</p> <p>Since the audit field work, Human Resources has added an alternative working arrangement review step to the "Questions to Guide Performance Reviews" tool currently available on the Canadian Grain Commission common network drive. Included in the tool is the question: "Have we done our annual review and update of your alternate work arrangement agreement?"</p> <p>Human Resources will also develop and be owners of a process to enhance the monitoring and tracking of alternative working arrangement agreements. This process will include:</p> <ul style="list-style-type: none"> • requiring managers to do an annual review of their alternative working arrangement agreements and send the documentation associated with each alternative working arrangement to HR for record-keeping. • implementing an electronic system to record and track alternative working arrangements in the organization. • producing reports at least annually for review at EMC that will detail who in the organization has an alternative working arrangement and when it was last renewed. This report could be used to discuss any challenges with existing alternative working arrangements in place across division. This
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Recommendation	Management Action Plan
	<p>will also be used by Directors to follow-up on any alternative working arrangements that are overdue for review/renewal along with the required documentation.</p> <p>This will be completed by September 30, 2018 by the Human Resources Projects, Planning and Business Support unit.</p>
Low	
Recommendation 4: Communication of arrangements	
<p>We recommend that senior management assign accountability to managers and supervisors for communicating clearly to internal clients (and external clients if applicable) and co-workers how service delivery will be provided including when alternative workers within their units can be contacted, expected service timelines, and who specifically to contact in urgent situations. Suggested methods of communication include signage or messages at the desk, on a visible whiteboard, and on email and phone messages. Canadian Grain Commission's internal website may also be used to communicate this information.</p>	<p>Management agrees with the recommendation.</p> <p>Once an alternative working arrangement agreement is approved, the manager and individual commit to implement strategies to ensure continued service delivery. This includes communication to clients and colleagues of the status of individuals when they are out of the office and where they can go for service.</p> <p>Information about options for communications will be included in the policy update by the Human Resources Projects, Planning and Business Support unit for September 30, 2018.</p>

Appendix B – Audit Criteria

<p>Audit Objective #1: To determine if alternative working arrangements comply with applicable policies and/or collective agreements.</p>	<p>Audit Criterion 1.1: Canadian Grain Commission, central agency and Public Service Commission policies and collective agreements are complied with in situations where an employee exercises, or is declined, an alternative working arrangement.</p>
	<p>Audit Criterion 1.2: Canadian Grain Commission has controls to ensure employees and the Canadian Grain Commission remains in compliance on a continuing basis.</p>
<p>Audit Objective #2: To provide assurance that performance management is in place when alternative working arrangements are used.</p>	<p>Audit Criterion 2.1: Overall quality and quantity of work as expected with traditional work arrangements is maintained or improved with alternative working arrangements.</p>
	<p>Audit Criterion 2.2: Performance expectations are established and clearly communicated to employees.</p>
	<p>Audit Criterion 2.3: There is ongoing monitoring of performance to evaluate its effectiveness in relation to productivity against expected results.</p>
	<p>Audit Criterion 2.4: Managers monitor that the employee's total number of required work hours are fully accounted for.</p>
<p>Audit Objective #3: To assess whether alternative working arrangements have been structured around operational needs.</p>	<p>Audit Criterion 3.1: Canadian Grain Commission has no incremental cost resulting from the arrangement.</p>
	<p>Audit Criterion 3.2: Client service (internal and external) is maintained.</p>
	<p>Audit Criterion 3.3: Work of co-workers is not negatively impacted (i.e. culture, workload, timing, planning around schedules).</p>
	<p>Audit Criterion 3.4: Employee adheres to the predetermined scheduled hours of work and is available if required.</p>
<p>Audit Objective #4: To determine if access to various alternative working arrangements is fair and equitable.</p>	<p>Audit Criterion 4.1: Employees have the knowledge that alternative working arrangements are available and understand in what situation they may use the arrangements.</p>
	<p>Audit Criterion 4.2: A consistent process has been developed and is followed for request and approval of the arrangements.</p>
	<p>Audit Criterion 4.3: Directors and managers communicate whether positions or employees qualify for an alternative work arrangement.</p>

	Audit Criterion 4.4: Approvals and denials of alternative working arrangements are documented with appropriate justification for the decision.
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Appendix C – Impact of Recommendations

The following categories have been applied to each recommendation within this report. Categories are defined as follows:

High

Recommendation:

- will improve management controls or control environment for the overall program/process/area/division/etc.
- may take considerable effort to implement within the operational environment or may involve a significant change
- may have a significant financial impact
- likely results in assumption of a substantial risk if *not* implemented (ex. decreased efficiency, higher risk of errors, lost cost savings opportunities)

Medium

Recommendation:

- will improve management controls in that area
- will improve efficiency and/or effectiveness of operations in that area
- is not likely to require a significant effort to implement
- may have some financial impact; could be a less significant item that could accumulate over time to create a larger impact

Low

Recommendation:

- promotes a good management practice
- likely improves day-to-day work experience
- likely requires minimal effort to implement
- will have limited financial or operational impact