



Correctional Service
Canada

Service correctionnel
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SAFETY, RESPECT
AND DIGNITY
FOR ALL

LA SÉCURITÉ,
LA DIGNITÉ
ET LE RESPECT
POUR TOUS

Follow-up Audit Review of Recording of Employee Leave

Internal Audit

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Canada



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EXECUTIVE SUMMARY

At the July 2009 Audit Committee meeting, the Internal Audit Branch presented the results of a follow-up review of the recording of employee leave. At that time, the Audit Committee members mandated the Internal Audit Branch to return in a year to assess the progress made. This audit fulfils this requirement.

The objectives of this audit were:

- to determine the extent to which CSC has implemented the proposed action plans from the 2009 Follow-up Review of the Recording of Employee Leave; and
- to determine the extent to which CSC employee leave is reported, accurately recorded in the HRMS, and monitored.

To achieve these objectives, the audit team reviewed key documentation and policies. In addition, the audit team visited 23 CSC sites (including NHQ, RHQs, parole offices, and institutions), conducted interviews with national, regional and institutional staff, and carried out detailed audit tests.

Overall Conclusion

The results of this audit indicate that substantial progress has been made towards implementing the action plan in response to the July 2009 report. Specifically:

- A CSC Leave Guide has been developed, and is currently in the final stages of review.
- The national Attendance Support Program has been developed, stakeholder feedback has been obtained, and a revised version is expected to be ready for consultation with the union by April 2010;
- A revised approach to monitoring CX leave has been developed and is being implemented. At the time of the fieldwork for this audit, the monitoring process had been in place for a month. However, discrepancies remained at the end of March 2010; and
- Implementation of the Leave Self-Serve System is expected to be completed in April 2010. This system allows for CX and Non-CX leave to be electronically requested, approved by management, and recoded in HRMS.



- Overall, leave reporting and recording practices are in place and mainly communicated verbally. For CX most are documented. This is not always the case for Non-CX.

However, we have noted areas for improvement as follows:

- Although progress has been made in developing a more robust monitoring system for CX, guidance is still required on an approach, coverage, sign-off, and reporting to senior management on the management of leave for all CSC staff.
- Significant progress has been achieved in the recording of leave since our last audit. However, accuracy of leave information could be further enhanced.
- Consistency in the performance and review of a systematic reconciliation of employee leave to identify and address discrepancies could also be improved.

RECOMMENDATIONS

Recommendations have been made in the report to address areas for improvement.



1.0 INTRODUCTION

Correctional Service Canada (CSC) is responsible for the administration and recording of leave for approximately 17,400¹ employees including a complement of 7,100 Correctional Officers. In the December 2008 Office of the Auditor General (OAG) Report, Chapter 7: Economy and Efficiency of Services – Correctional Service Canada², leave recording was reviewed within the context of the management of overtime. The audit found that some Correctional Officers leave records were not always recorded correctly in the human resource management system (HRMS). It also noted that unrecorded leave could mean that “if leave is not properly recorded, employees may take more leave than they are entitled to”. As a result, the OAG recommended that: “Correctional Service Canada should ensure that all employee absences are correctly recorded in its human resource management system”. CSC provided a detailed response to the OAG’s recommendations (See **Annex A**) which included a commitment for the Internal Audit Branch to conduct a review of the recording of employee absences by the end of 2008-2009. Since then, the actions listed in CSC’s management action plan to address this recommendation have been substantially implemented.

For one, the above noted Review of the Recording of Employee Absences was conducted by CSC’s Internal Audit Branch and its report was presented to the Audit Committee in July 2009. Overall, the results of the Review were that improvements had taken place since the OAG audit. However, the provision of national guidance and policy were recommended to further enhance CSC’s reporting, recording, and monitoring of employee leave (See **Annex B**). Further, the Audit Committee members requested that the Chief Audit Executive conduct additional follow-up testing of leave records by the end of March 2010 and report back to the Committee. This audit fulfills this requirement.

¹ <http://www.tbs-sct.gc.ca/rpp/2010-2011/inst/pen/pen01-eng.asp#Toc252289585>

² http://www.oag-bvg.gc.ca/internet/English/parl_oag_200812_07_e_31831.html



2.0 AUDIT OBJECTIVES AND SCOPE

2.1 Audit Objectives

The objectives of this audit were:

- to determine the extent to which CSC has implemented the proposed action plans from the 2009 Follow-up Review of the Recording of Employee Leave; and
- to determine the extent to which CSC employee leave is reported, accurately recorded in the HRMS, and monitored. Detailed audit criteria for each audit objective can be found in **Annex C**.

2.2 Audit Scope

The audit was national in scope and included the processes, practices, policies and systems in place to support accurate recording and monitoring of employee leave. The audit included visits to a number of institutions and offices in all five regions and NHQ. It examined CSC's progress towards implementing its management action plan from the 2009 CSC Follow-up Review of the Recording of Employee Leave (See **Annex B**).

Unscheduled leave transactions have the greater risk of not being recorded in the HRMS than scheduled leave as this happens post-facto. As a result, the audit examined a sample of unscheduled leave transactions from the fiscal year 2009-2010 to ensure that this leave is reported to management, accurately recorded in the HRMS and monitored. The audit also tested that appropriate action was taken to address identified discrepancies. Sufficient transactions were tested to provide a high level of audit assurance.

In the 2009 Review, several leave codes were identified as requiring further national directive. With the exception of bereavement leave for which we had no sample for the period covered, the following unscheduled leave codes were included in the scope of this current audit:

- Sick Leave (210 and 220)³, including a review of negative sick leave balances;
- Family Related Leave (410, 420, 430, 440, 450, and 490);
- Other Paid Leave (699); and
- Other Unpaid Leave (999).

³ 210: Sick Uncertified, 220: Sick Certified, 410: Appointments, 420 Illness in Family, 430: Birth, 440: Adoption, 450: Marriage, 490: Other Exceptional Circumstances.



The following table summarizes the total unscheduled leave transactions by region and type as above for the period of November 10 to December 31, 2009.

	SICK LEAVE		FAMILY RELATED LEAVE						OTHER LEAVE		Totals
	210	220	410	420	430	440	450	490	699	999	
NHQ	1,317	156	304	196	1	1	0	94	83	9	2,161
Atlantic	1,778	358	480	400	2	1	0	74	208	42	3,343
Quebec	5,025	667	1,101	1,827	4	0	1	103	464	422	9,614
Ontario	4,549	408	1,026	730	7	0	0	306	648	64	7,738
Prairies	4,078	748	692	896	4	0	2	292	619	63	7,394
Pacific	2,446	274	343	589	11	0	0	99	314	33	4,109
Totals	19,193	2,611	3,946	4,638	29	2	3	968	2,336	633	34,359



3.0 APPROACH AND METHODOLOGY

Evidence was gathered through a number of techniques:

Interviews: We conducted interviews with senior management. Interviewees included the Director General of Labour Relations & Compensation, Director of Policy & Planning, Director of HR Management Systems & Business Processes, Director of Corporate Compensation, and regional Assistant Deputy Commissioners of Corporate Services.

In addition, at each site visited we randomly selected one Non-Correctional Officer (Non-CX) responsibility centre⁴ (RC) and conducted an in-depth interview with the manager responsible for employee leave. The interviews served to identify the extent to which management had defined, communicated, and documented practices related to the reporting, recording, and monitoring⁵ of employee leave. At the institutions visited, we also conducted an in-depth interview with the Correctional Manager responsible for coordinating and managing Correctional Officer (CX) leave.

Review of documentation: Procedure manuals, policy documentation, rosters, schedules, calendars, forms and reconciliations were reviewed.

Testing: We tested approximately 20% of unscheduled leave transactions at each site for both CX and Non-CX for the period of November 10 to December 31, 2009.

- **Non-CX Transactions:** We randomly selected a total of 61 RCs from the 23 visited sites. We examined a total of 1,742 Non-CX unscheduled leave transactions in HRMS and reconciled them to the rosters (attendance logs and absence reports) used to record leave when such leave was reported by employees.
- **CX Transactions:** At each of the 10 institutions visited, we randomly selected 10 dates within the audit period sufficient to reach our sample size, and obtained the corresponding Scheduling and Deployment System (SDS) roster data. We examined a total 1,152 CX unscheduled leave transactions in HRMS and reconciled them to SDS and followed up on discrepancies.

⁴ An RC is a business segment whose manager has control over cost, such as HR related expenditures including leave.

⁵ Reporting is the practice of informing work that the employee will be absent; Recording is the practice of initially recording leave reported by the employee in an attendance log / absence report for Non-CX staff or the Scheduling and Deployment System for CX staff through to its recording in HRMS; Monitoring is the practice of performing ongoing systematic reviews of leave data to identify and address trends related to negative sick leave balances, attendance management, and other paid and unpaid leave codes.



In total, 2,894 transactions were tested representing over 8%⁶ of the total transactions for the period.

Site Visits: We selected a total of 23 sites including institutions, parole offices, regional headquarters and national headquarters and included sites with opportunities for improvement identified during the 2008 OAG Audit on Efficiency and Economy of Services – CSC and the 2009 CSC Follow-up Review of the Recording of Employee Leave (see **Annex D** for a list of sites visited).

⁶ 2,894 Transactions Tested / 34,359 total unscheduled leave transactions by region and type for the period of November 10 to December 31, 2009 – See Section 2.2.



4.0 CSC AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Follow-up of the 2009 Leave Review Management Action Plan

We assessed the extent to which CSC has made demonstrable progress towards implementing the action plans from the 2009 Follow-up Review of the Recording of Employee Leave.

4.1.1 CSC Leave Guide

We expected to find that a CSC Leave Guide had been developed and implemented to assist managers and employees understand leave entitlements and leave reporting requirements by January 2010.

A CSC Leave Guide has been developed. Management estimates that the approval process will be completed by May 2010 and the document will be available to managers in June 2010.

The leave guide being finalized has two main components. The first is intended for use by the employees and the managers and coordinators responsible for managing leave. As detailed in the management action plan in response to the 2009 Review, the draft guide provides explanations of leave codes, HRMS entries and contains examples of different scenarios.

The second component of the guide is much more detailed and intended for use by compensation specialists.

A draft of the first component for consultation with EXCOM and the unions is scheduled for May 2010. The final version is expected to be available for use in June 2010.

4.1.2 National Policy on Attendance Management

We expected to find that a national policy on attendance management had been developed and implemented by March 2010.

A national Attendance Support Program document has been developed and is expected to be finalized by Fall 2010.

As part of the 2009 Review, the need for a national attendance management policy that would outline general expectations about employee attendance and provide examples of templates to assist in communicating with employees about absenteeism was identified. In the absence of NHQ guidance, documented practices currently exist and are being used in several regions, institutions and sites visited.

The Labour Relations Directorate prepared a draft National Attendance Support Program with additional guidance for managers and employees. As a first phase, this



draft focused on the use of sick leave and leave without pay because of illness or injury. It also lays out high level expectations for employee attendance and managers' responsibilities.

This draft was shared with the Assistant Deputy Commissioners of Corporate Services, Assistant Deputy Commissioners of Interventions and Operation and the Chiefs of Labour Relations in all five regions for consultation in January 2010.

After integrating the comments and feedback received, Labour Relations plans to finalize the document for EXCOM approval, and make it available to managers by Fall 2010.

4.1.3 Revised Approach to Monitoring Leave

We expected to find that a revised approach to leave monitoring developed in collaboration with the Regions was in place by September 2009. It was expected to include more robust monitoring, reporting and accountability at the regional level.

A revised approach to monitoring CX leave is being implemented, but has not been started for Non-CX staff, but there has been no progress made on the approach to monitor Non-CX leave.

In the 2009 Review, we recommended that the quarterly review process be enhanced. In response, a revised approach to leave monitoring was to be implemented. This approach was to include more robust monitoring, reporting and accountability to the regional level. In the Fall of 2009, CSC implemented a new Scheduling and Deployment System (SDS) to manage its CX roster. The unscheduled leave data from this new SDS, which among other functions, records absences for scheduling purposes, is now compared with HRMS data. NHQ identifies discrepancies between SDS and HRMS, forwards them to HRMS Business Analysts and Regional Administrator in the corresponding regions for further distribution to the appropriate site for action.

We obtained evidence to support that as of March 2010, monthly reports of discrepancies covering the months of now, the October, November and December 2009 and January 2010 were sent to the regions for redress. We have received and reviewed evidence that NHQ management had followed-up with the Business Analysts in the regions to ensure that discrepancies have been corrected. However, numerous discrepancies from the October, November and December 2009, and January 2010 reconciliation have still not been addressed at the end of March 2010.

We noted during fieldwork that an ongoing monitoring practice is in place for negative sick leave and that ad-hoc practices took place for monitoring the use of 699 (Other Paid Leave).

An approach to monitoring all other CX leave and Non-CX leave has not yet been developed to date because the focus of the effort has been placed implementing SDS to assist in monitoring the CX unscheduled leave.



Although progress has been made in developing a more robust monitoring system for CX, based on the results of sections 4.2.1 and 4.2.3, guidance is still required on an approach, coverage, sign-off, and reporting to senior management on the management of leave for all CSC staff.

4.1.4 HRMS Leave Self-Serve Implementation

We expected to find that the Leave Self-Serve system had been implemented across CSC by March 2010.

Overall, the implementation of the Leave Self-Serve system is on schedule with minimal delays anticipated.

We obtained and reviewed the Leave Self Serve (LSS7) implementation schedule. During the fieldwork for this review, we validated that the LSS had been implemented at the sites visited as scheduled. The LSS implementation appears to be mostly on schedule for the other sites. Although three sites have been delayed, full implementation is estimated to be completed by end of April 2010.

CONCLUSION

Demonstrable progress has been made toward implementing the action plans from the 2009 Follow-up Review of the Recording of Employee Leave. Notably:

- A CSC Leave Guide has been developed, and is currently in the final stages of review.
- The national Attendance Support Program has been developed, stakeholder feedback has been obtained, and a revised version is expected to be ready for consultation with the union by April 2010;
- Although progress has been made in developing a more robust monitoring system for CX unscheduled leave, based on the results of sections 4.2.1 and 4.2.3 guidance is still required on an approach, coverage, sign-off, and reporting to management on the management of leave for all CSC staff.
- The implementation of the Leave Self-Serve System is expected to be completed in April 2010.

RECOMMENDATION 1

The Assistant Commissioner Human Resources Management should finalize the development of a national leave monitoring approach to follow-up and report on actions taken to correct discrepancies in employee leave for all CSC staff.

⁷ LSS is an online HRMS interface that enables all CX and Non-CX to verify leave balances and submit leave requests to management for approval. Once approved, leave balances are automatically updated in HRMS.



4.2 Review of Leave Practices and Transactions

We determined the extent to which CSC employee leave is reported, accurately recorded in the HRMS, and monitored.

4.2.1 Reporting, Recording and Monitoring Practices

We expected to find that Management at the site level (institutions, parole offices, and sectors) had defined, communicated, and documented practices related to the reporting, recording, and monitoring of employee leave.

We found practices were not always in place to manage the reporting, recording, and monitoring of employee leave. The formality of practices varied between sites.

Given the absence of finalized national guidance on leave management and monitoring⁸ at the time of the audit, the audit team interviewed both CX and non-CX managers to determine the current practices of unscheduled leave management they may have implemented. We focused on unscheduled leave because those transactions are at a greater risk of not being recorded in the HRMS than scheduled leave.

Non-CX Practices: We conducted in-depth interviews with 23 Non-CX RC managers to identify current practices in place for reporting, recording and monitoring leave in each RC. The following table summarizes the practices in place:

PRACTICE	DEFINED / IN PLACE			COMMUNICATION WHEN DEFINED	METHOD	DOCUMENTED
	YES	NO	N/A	EMAIL / MEMO	VERBALLY	
Reporting	23	0	0	9	14	9
Recording	21	2	0	8	15	8
Monitoring:						
Negative Sick Leave	7	1	15 ⁹	4	3	4
Attendance Management	10	13	0	6	4	6
699 / 999	14	9	0	7	7	6

Overall, management was aware of practices and of their roles and responsibilities for reporting and recording unscheduled CX leave. However, less attention was given to monitoring practices. Practices were mostly communicated verbally and documented infrequently.

⁸ A national attendance policy and a national monitoring approach were expected.

⁹ Per review of the HRMS leave data obtained from NHQ, these 15 RCs did not have employees with negative sick leave balances, therefore no monitoring was required.



CX Practices: At each of the 10 institutions visited, we conducted in-depth interviews with 10 managers responsible for unscheduled CX leave to identify current practices in place for reporting, recording and monitoring leave in the RC. The following table summarizes the extent of the practices in place:

PRACTICE	DEFINED / IN PLACE		COMMUNICATION WHEN DEFINED	METHOD	DOCUMENTED
	YES	NO	EMAIL / MEMO	VERBALLY	
Reporting	10	0	8	2	7
Recording	10	0	6	4	6
Monitoring:					
Negative Sick Leave	7	3	4	3	6
Attendance Management	7	3	5	2	7
699 / 999	8	2	6	2	7

Overall, management was aware of practices and of their roles and responsibilities for reporting and recoding unscheduled CX leave. In most cases the same level of attention was also given to monitoring practices. Although practices were mostly communicated verbally, they were frequently documented as well.

4.2.2 Accuracy of Employee Leave Records

We expected to find that employee leave is accurately recorded in HRMS.

Leave information is not always accurately recorded in HRMS. The results of the audit indicates that 92% of CX and 93% of Non-CX transactions tested were recorded in HRMS. Of the transactions recorded, 71% of CX and 94% of Non-CX transactions were accurately recorded in HRMS.

Non-CX Leave Transactions:

We requested the attendance logs and absence reports used to record unscheduled leave reported by employees for each of the 61 RCs reviewed.

- 52 RCs maintained some form of daily attendance log to track attendance and absences for all employees.
- Nine RCs did not maintain a daily attendance log against which we could validate the accuracy of leave data in HRMS.



Of the 1,742 unscheduled leave transactions sampled, we were not able to express an opinion that the 660 transactions identified below were accurately recorded in HRMS. Specifically:

- 261 transaction recorded in HRMS were not found on the attendance logs for the RC tested. These transactions suggested that the attendance logs and absence reports used to initially record employee leave may not always be complete or maintained as described above.
- 238 transactions recorded in HRMS were for employees that no longer reported to the selected RC. This indicated a disconnect between the reporting structures in HRMS and the actual reporting structures in CSC's operations¹⁰.
- 161 were for employees who in HRMS reported to one site, but physically reported to the institutions. In most cases, the unscheduled leave was managed at the site where the employee reported physically.

As a result, we excluded the 660 transactions from our sample and tested the accuracy of the remaining 1,082 transactions in section 4.2.2.

We compared the Attendance Logs and Absence Reports provided by the 52 of 61 RCs tested with the data recorded in HRMS. The logs reviewed included instances of employees who reported physically but not in HRMS to this RC. The following table summarizes the HRMS transactions reviewed by region:

	TOTAL TRANSACTIONS REVIEWED	RECORDED IN HRMS	NOT RECORDED IN HRMS	TRANSACTIONS RECORDED IN HRMS WITH DISCREPANCIES IN		
				TOTAL	HOURS	LEAVE CODE
NHQ	21	13	8	1	0	1
Atlantic	164	146	18	3	0	3
Quebec	139	139	0	1	1	0
Ontario	272	256	16	23	10	13
Prairies	315	305	10	26	4	22
Pacific	171	155	16	6	6	0
Total	1,082 ¹¹	1,014	68	60	21	39

Overall, we noted that:

- Over 93%¹² of transactions were recorded on the attendance logs and absence reports, were also in HRMS.
- Over 94%¹³ of transactions had no discrepancies between the HRMS data and the attendance logs / absence reports. When there were discrepancies, they included a difference in the number hours taken or type of leave code.

10 Further attention will be focused on this issue as part of a future audit as per 2009-2011 Risk-Based Audit Plan.

11 1,014 Transactions in HRMS + 68 Transactions not in HRMS

12 1,014 Transactions in HRMS / 1,082 Transactions Reviewed

13 (1,014 Transactions in HRMS - 60 Transactions with discrepancies) / 1,014 Transactions in HRMS



CX Leave Transactions:

Of the 1,152 CX unscheduled leave transactions sampled, we were not able to express an opinion that the 57 transactions identified below were accurately recorded in HRMS. Specifically:

- 8 transactions recorded in HRMS were not found in SDS. These transactions suggested that the leave data in SDS was not always complete.
- 49 transactions recorded in HRMS were for employees that no longer report to the selected RC. This indicated a disconnect between the reporting structures in HRMS and the actual reporting structures in CSC's operation.

As a result, we excluded the 57 transactions from our sample and tested the accuracy of the remaining 1,095 transactions.

We compared the SDS leave data with that recorded in HRMS. The following table summarizes the HRMS transactions reviewed by region:

	TOTAL TRANSACTIONS REVIEWED	RECORDED IN HRMS	NOT RECORDED IN HRMS	TRANSACTIONS RECORDED IN HRMS WITH DISCREPANCIES IN		
				TOTAL	HOURS	LEAVE CODE
NHQ	N/A	N/A	N/A	N/A	N/A	N/A
Atlantic	164	195	10	72	59	13
Quebec	139	252	24	112	44	68
Ontario	272	146	21	30	7	28
Prairies	315	179	6	37	24	13
Pacific	171	239	23	30	8	22
Total	1,095 ¹⁴	1,011	84	286	142	144

Overall, we noted that:

- Over 92%¹⁵ of transactions reviewed and recorded in SDS, were also recorded in HRMS.
- Over 71%¹⁶ of transactions had no discrepancies between the HRMS and SDS data. When there were discrepancies, they included a difference in the number hours taken or type of leave code.

We noted that unscheduled leave transactions were generally accurately entered into HRMS although more discrepancies existed for CX than Non-CX. We noted no issues with distance reports; with a few exceptions, employee leave was managed where the employee reported to functionally.

¹⁴ 1,011 Transactions in HRMS + 84 Transactions not in HRMS

¹⁵ 1,011 Transactions in HRMS / 1,095 Transactions Reviewed

¹⁶ (1,095 Transactions Reviewed - 286 Transactions with discrepancies) / 1,011 Transactions in HRMS.



4.2.3 Actions to Address Discrepancies

We expected to find that a reconciliation practice is in place to ensure that all leave was captured and addressed discrepancies.

A reconciliation of employee leave was not always performed, and subsequently monitored by senior management. The frequency of the practice varied between sites.

At the 23 sites visited, we inquired about the existence of any leave reconciliations where leave reported was compared to leave recorded in HRMS and discrepancies addressed. We also requested evidence of management review of these reconciliations.

Non-CX Reconciliation:

Out of 23 sites visited we found that:

- 8 reconciled leave monthly;
- 4 reconciled leave quarterly;
- 2 performed a quarterly leave reconciliation of 2% of employees; and
- 9 did not reconcile employee leave.
- In 8 instances, the results of the leave reconciliations were communicated to senior management at the site or regional level.

CX Reconciliation:

Out of 10 institutions visited we found that:

- 1 reconciled leave every two weeks;
- 3 reconciled leave monthly;
- 1 reconciled leave quarterly;
- 1 reconciled leave every 6 months;
- 2 performed a quarterly leave reconciliation of 2% of employees.
- 2 did not reconcile employee leave.
- In 5 instances, the results of the reconciliation were communicated to senior management at the site or regional level.

Overall, there is limited consistency in the performance and review of a systematic reconciliation of employee leave to identify and address discrepancies, as noted in section 4.2.2. This is further evidence that the need to finalize the development of a national monitoring system still exists.

CONCLUSION

Overall, practices are in place and mostly communicated verbally. Although they are generally documented for CX staff, they are not as frequently documented for Non-CX staff.



In addition, opportunities for improvement exist in the following areas:

- Although significant progress has been achieved in the recording of leave, accuracy of leave information could be further enhanced.
- Consistency in the performance and review of a systematic reconciliation of employee leave to identify and address discrepancies could also be improved.

Actions to attend to the first recommendation should also address these areas for improvement.

**DECEMBER 2008 – OAG AUDIT OF ECONOMY AND EFFICIENCY OF SERVICES**

Recommendation 7.68:

Correctional Services Canada should ensure that all employee absences are correctly recorded in its Human Resources Management System.

In its response, CSC indicated the following: *“CSC agrees and is committed to ensuring all employee absences are correctly recorded in its human resource management system (HRMS).”*

- As mentioned in the report, CSC has taken immediate action to address the issue of incorrect recording of employee absences, including reconciling data in the institutional rosters with that in HRMS.
- Furthermore, all national headquarters sectors, regions, and institutions were instructed in July 2008 to review all employee absences for 2007–08. Where needed, appropriate action will be taken to ensure the accuracy and completeness of all employee absence information. These actions will include, if necessary, appropriate measures to address any non-compliance on the part of CSC personnel with the national directives on the proper recording of employee leave.
- In addition, a quarterly monitoring process has been initiated across the organization to ensure ongoing accountability for the proper recording of employee absences.
- A follow-up review of the recording of employee absences will also be conducted by CSC Internal Audit Branch by the end of 2008–09.
- Finally, CSC will implement an automated National Scheduling and Deployment System by September 2009 that will interface directly with HRMS, thereby strengthening controls around the recording of leave transactions.”



ANNEX B

JULY 2009 – CSC FOLLOW-UP REVIEW OF THE RECORDING OF EMPLOYEE LEAVE (INTERNAL AUDIT)

Recommendations and Management Action Plan:

1. The Assistant Commissioner, Human Resource Management, in collaboration with Regional Deputy Commissioner and Sector Heads should:
 - Provide national guidance on leave management and reporting including interpretations of the various leave entitlements and appropriate procedures for the recording, reporting and monitoring for employees on assignment or working in different geographic locations than their supervisors;
 - *A CSC Leave guide will be developed to assist managers and employees understand leave entitlements (scheduled and unscheduled) and leave reporting requirements. It will encompass explanations of leave codes, HRMS entries and contain specific examples of different scenarios by January 2010.*
 - Develop and implement a National Policy on Attendance Management.
 - *A National Policy on Attendance Management is scheduled for development by Q3/Q4 2009-2010.*
2. The Assistant Commissioner, Human Resource Management, in collaboration with Regional Deputy Commissioner and Sector Heads should:
 - Enhance the quarterly review process by providing additional guidance on the approach, coverage and sign off and reporting to senior management.
 - *A revised approach to leave monitoring is being developed in collaboration with the Regions. The revised approach will include more robust monitoring, reporting and accountability at the Regional level by September 2009.*
 - *The Human Resource Management Sector is currently planning for full implementation of Leave Self-Serve across the Service. Full implementation across the Service is expected by March 31, 2010.*

**ANNEX C****OBJECTIVES AND CRITERIA**

OBJECTIVES	CRITERIA
1. To determine the extent to which CSC has implemented the proposed action plans from the 2009 Follow-up Review of the Recording of Employee Leave.	<p>1.1 There is evidence that CSC has made demonstrable progress in the following areas:</p> <p>1.1.1 CSC Leave Guide has been developed to assist managers and employees understand leave entitlements (scheduled and unscheduled) and leave reporting requirements;</p> <p>1.1.2 A National Policy on Attendance Management has been developed;</p> <p>1.1.3 A revised approach to leave monitoring developed in collaboration with the Regions is in place;</p> <p>1.1.4 The leave self-serve system across the CSC has been implemented.</p>
2. To determine the extent to which CSC employee leave is reported, accurately recorded in the HRMS, and monitored.	2.1 Management at the site level (institutions, parole offices, and sectors) has defined, communicated, and documented practices related to the reporting, recording, and monitoring of employee leave.
	2.2 Employee leave recorded in HRMS is accurate and complete.
	2.3 Appropriate actions, where required, are taken to address discrepancies.

**ANNEX D****LISTING OF SITES**

REGION	SITES
NHQ	Correctional Operations and Programs Technical Services Health Services
Ontario	Regional Headquarters District Office Kingston Penitentiary (Max) Collins Bay Institution (Med)
Atlantic	Regional Headquarters District Office Dorchester Institution (Med) Westmorland (Min)
Quebec	Regional Headquarters Québec East/West District Leclerc Institution (Med) Archambault (Med)
Prairies	Regional Headquarters District Office Saskatchewan Penitentiary (Multi) Riverbend (Min)
Pacific	Regional Headquarters District Office Pacific Institution (Multi) Fraser Valley Institution (Multi-Level Women)



ANNEX E

FOLLOW-UP OF THE REVIEW OF EMPLOYEE LEAVE
MANAGEMENT ACTION PLAN

RECOMMENDATION	ACTION SUMMARY	OPI	SCHEDULED COMPLETION DATE
Recommendation 1: The Assistant Commissioner Human Resources Management should finalize the development of a national leave monitoring approach to follow-up and report on actions taken to correct discrepancies in employee leave for all CSC staff.	<p>The HRM Sector had developed a quarterly process for leave reconciliation of all CSC employees. After two quarterly process, which required intensive manual reconciliation and very limited results, it was determined that the full roll-out of Leave Self-Serve would afford a greater opportunity to ensure accurate reporting and monitoring of leave.</p> <p>Next steps include Developing principles and processes to facilitate leave monitoring and recording of non CX employees leave by September 2010.</p> <p>In addition to rolling out LSS, excess leave reports were generated and distributed to each Regional Deputy Commissioner in order to identify individuals who were in excess of their leave entitlements. As a result of this, RDC's have and continue to monitor excess leave which is having a positive impact.</p> <p>In order to assist RDCs in dealing with employees with high rates of absenteeism, a National attendance support guide as well as a comprehensive leave guide have been developed and are currently undergoing final review prior to presentation to EXCOM and promulgation in the 1st quarter of 2010/11.</p> <p>The Human Resources Sector produces a report of all leave taken and reported in HRMS for Correctional Officers and undertakes a comparison with data extracted from the Scheduling and Deployment (SDS) system. A</p>	ACHRM	September 2010



variance report is produced and shared with Business Analysts and Regional Administrators Human Resources in each Region, who are tasked with working through discrepancies and ensuring their correction before the next report is published. The discrepancies between the two systems are identified and distributed to the Wardens of each institution for appropriate action.

An electronic reconciliation between the two systems will be developed once the upgrade of HRMS 8.9 is complete and therefore is targeted for the last quarter of 2010-11.

In addition, the Human Resources Sector is developing a dashboard that will be shared with a specific number of resources, Regional Deputy Commissioners and select senior executives in NHQ, RHQ and Wardens. This data will further allow for monitoring of a variety of transactions and data, including leave.

With the implementation of the automated National Scheduling and Deployment System, HRM will look at the feasibility of direct interface with HRMS, thereby strengthening controls around the recording of leave transactions of CX employees.

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