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Audit of Departmental Payroll Administration – Phase 1

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Internal Audit Services

Audit of Departmental Payroll Administration – Phase 1

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1. Background

1.1 Context

Payroll administration includes tasks that are necessary to organize the compensation of employees. The Treasury Board (TB) Guideline on Financial Management of Pay Administration helps departments implement and exercise the spending and financial authorities for pay transactions. The guideline recommends pay administration procedures, controls and monitoring activities to be carried out by departments using one of four pay administration models.

Employment and Social Development Canada (ESDC – the Department) follows a pay administration model where the Department is nearly fully serviced by and relies on the centralized pay processing centre (Pay Centre) to process pay. Public Services and Procurement Canada (PSPC) is the pay administrator for the Government of Canada. The PSPC is responsible for managing the Pay Centre in Miramichi and maintaining the Phoenix system used for processing pay related transactions.

Payroll data is transmitted between the Department and the Pay Centre to complete pay action requests and payroll payments. The "My Enterprise Management Solution Systems, Applications and Products" (MyEMS SAP) was introduced in April 2014 as the Departmental Financial and Management System (DFMS). PeopleSoft 9.1 (myEMS) was introduced in April 2015 as the Departmental Human Resources Management System. PeopleSoft is integrated with the Phoenix pay system, introduced in February 2016.

The Department uses the Human Resources Service Center (HRSC) Portal as an online system available for employees to submit Pay Action Requests (PAR) for their pay issues. The HRSC Portal is a central repository designed to facilitate the management of PARs and allows users to view the status of requests submitted. When pay enquiries from the HRSC Portal need to be sent to PSPC for resolution, a Phoenix feedback form is filled out for the pay case. The pay cases are retrieved by PSPC for processing and resolution in the Case Management Tool (CMT) system. Until October 2018, the PSPC Jira system was used to store pay case information sent from the Department to PSPC for resolution. The PSPC informed the audit team that all information that was housed in JIRA was transferred to CMT in November 2018.

During the 2018-19 fiscal year, the Department had 23,796 full-time equivalent employees and paid $2.11 billion of personnel expenditures. As of September 2020, the backlog of unresolved pay cases in Phoenix for the Department includes approximately $0.13 billion in overpayments (6.2% of personnel expenditures) and $0.06 billion in underpayments (2.7% of personnel expenditures) to employees.[1]

[1] ESDC's Health of Pay Dashboard included in the Portfolio Management Board September 3, 2020 meeting ebinder.

1.2 Audit Objectives

The objectives of phases 1, 2 and 3 of this audit are to provide assurance that the Department has implemented controls to:

- Validate and monitor the integrity of the data in the payroll system;
- Perform quality assurance reviews of payroll payments and pay actions;
- Complete staffing actions in accordance with Departmental Human Resources (HR) to Pay timeliness standards; and,
- Review and approve payroll payments, pay actions and staffing actions in accordance with the requirements of the applicable TB directives and policies as well as Departmental policies and procedures.

1.3 Phase 1 Scope

The scope of phase 1 of this audit included an assessment of data and selected controls and processes in place during the 2018-2019 and 2019-2020 fiscal years related to the:

- Processing of Emergency Salary Advances (ESA) and Salary Priority Payments (SPP) and approvals by the proper delegated financial authority;
- Escalation, resolution, reporting and monitoring of outstanding pay cases in the HRSC Portal and CMT system; and
- Tools and information used by Responsibility Centre Managers (RCMs) to identify potential pay issues and to monitor the timing and impact of outstanding pay cases for their employees.

The audit scope for phases 2 and 3 will be finalized at the launch of each respective phase.

1.4 Methodology

Phase 1 of the audit was conducted using a number of methodologies and virtual screen sharing which included (but were not limited to):

- Process observation, analysis and walkthroughs at National Headquarters;
- Documentation review and analysis;
- A sample of 30 ESAs and 30 SPPs issued during the fiscal years 2018-2019 and 2019-2020 was tested;
- Interviews with management and staff from the Chief Financial Officer Branch (CFOB), the HRSB and RCMs from the four regions and seven branches in the Department using virtual communication mediums; and
- Data analytics of outstanding pay cases in the HRSC Portal and CMT system and the ESA and SPP amounts recorded in the DFMS.

2. Audit Findings

2.1 Processes are in place to initiate and escalate pay enquiries and send pay cases to the Pay Centre; however, the resolution of pay enquiries and pay cases is not timely

Escalation and resolution of pay cases

The HRSB has an enquiries team that reviews tickets entered by employees into the HRSC Portal and resolves pay issues that are within the team's scope. Enquiries such as start of leave without pay, return from leave without pay, retirement and resignations are processed by dedicated teams of ESDC Compensation Advisors (CA). When a pay issue is resolved by the Department, an email is sent to the employee with an explanation of the CA's analysis.

Pay issues entered in the HRSC Portal that cannot be resolved by the Department are reviewed by the HRSB Compensation Directorate. This Directorate provides additional information on a feedback form that is sent to the Pay Centre for resolution. Employees can also enter their pay issue directly in the Phoenix System, which sends a feedback form to the Pay Centre.

Data analysis

The audit team obtained data from the HRSB on critical and non-critical pay enquiries in the HRSC Portal and the CMT pay cases for the 2018-2019 and 2019-2020 fiscal years. Data was also obtained from the CFOB for the ESA and SPP payments and recoveries in the DFMS for the 2018-2019 and 2019-2020 fiscal years. The audit team conducted data analytics to identify trends, anomalies and outliers in the aging and processing of pay cases. Aging analysis through data analytics was performed on the HRSC Portal enquiries and CMT pay case data. The analysis compared the time elapsed between each of the following phases during the lifetime of a pay enquiry or pay case: creation to resolved, creation to assigned to an agent, and assigned to resolved or closed.

Management informed the audit team that the HRSB resolves all HRSC Portal enquiries by employee, rather than by individual pay case. The audit team requested data on the date that the pay case analysis was communicated to the employee and the date that the pay case was sent to the Pay Centre for resolution. However, the HRSB informed the audit team that they could not provide this data. The data could not be provided because the date that the pay case analysis was communicated to the employee was documented in the individual pay case file. In addition, there was no reliable date field to capture the date that the pay case was sent to the Pay Centre for resolution. The audit team did not find any system requirements to capture the date that the pay case analysis was communicated to the employee or the date that the pay case was sent to the Pay Centre for resolution. Without maintaining data on these key dates, the audit team identified a risk that the Department may not adequately monitor the backlog. As a result, there is a risk that the

Department could not monitor how much time is required to process HRSC Portal enquiries.

Based on the data provided by the HRSB for the 2018-2019 and 2019-2020 fiscal years, the audit team performed data analytics using the employee Personal Record Identifier (PRIs). The audit team found that:

HRSC Portal Enquiries (Pay cases processed by the Department)

- **Overall**: There were 18,679 unique PRIs that had pay enquiries entered in the HRSC Portal. The data provided included 66,462 submitted enquiries and 57,825 closed enquiries.
- **Creation to Resolution:** The average number of days elapsed from creation to resolution of the HRSC Portal enquiries was 226 days. There were 10,109 enquiries, representing 15% of total HRSC Portal enquiries, that took longer than 226 days to be resolved.
    - **Creation to Assigned**: The average days for an HRSC Portal enquiry to be assigned was 220 days, which includes active and resolved pay cases.
    - **Assigned to Resolved**: Once assigned, the average days for a HRSC Portal Enquiry to be resolved was 9 days.

CMT Pay Cases (Pay cases sent to PSPC for resolution)

- **Overall**: There were 37,808 unique PRIs that had a pay case in CMT. The data provided included 262,538 pay cases that were entered in the CMT system and 246,426 closed cases. The resolution of CMT pay cases is managed by PSPC.
- **Creation to Resolution:** The average number of days elapsed from creation to resolution of pay cases in the CMT system was 98 days. There were 68,022 pay cases, representing 29% of the total CMT pay cases that took longer than 98 days to be resolved.
    - **Creation to Assigned**: The average days for a CMT pay case to be assigned was 106 days, which includes active and resolved pay cases.
    - **Assigned to Resolved**: Once assigned, the average days for a CMT pay case to be resolved was 12 days.

The average days for 'creation to assigned' and for 'assigned to resolved' do not add up to the overall average from 'creation to resolution' as not all assigned pay cases have been resolved. The audit team found that the delay in the overall resolution of the HRSC Portal enquiries and CMT pay cases occurs predominantly between the time the enquiry or pay case is created until it is assigned for processing. The audit team did not find any performance targets or indicators on processing times for HRSC Portal enquiries. The

resolution of CMT pay cases is managed by PSPC; therefore, the Department has no control over the processing times.

The Compensation Services Directorate of the HRSB indicated that there is an improvement in the pay enquiries backlog during 2021-2022 fiscal year. This improvement is due to the increase in resources in the Client Care team from 33 Full Time Equivalent (FTE) in 2018-2019 to 42 FTEs in 2019-2020. The majority of this team was assigned to address older tickets. The remaining team members took on new cases to minimize the increase of backlogged tickets. Management informed the audit team that as of September 9, 2021, the oldest ticket in the HRSC portal for the Client Care team is dated of August 12, 2021.

HRSC Portal Enquiry Status

Once a pay case escalation is assessed by the HRSB Compensation Directorate, the enquiry is labelled as "Resolved" in the HRSC Portal. The audit team found that the "Resolved" status of a pay enquiry does not always accurately reflect the correct status when a pay enquiry is sent to the Pay Centre for resolution. The RCMs interviewed indicated that the "Resolved" status of these pay enquiries is misleading to employees and managers. The Department should consider changing the system status name "Resolved" in the HRSC Portal to ensure that it accurately reflects the actual status for pay enquiries sent to the Pay Centre for resolution.

Recommendation

1. The HRSB should review the HRSC Portal enquiries resolution and escalation process to:

a) Capture data on key processing dates in the system;

b) Accurately label the status of enquires sent to the Pay Centre for resolution; and

c) Establish performance targets and indicators for processing pay enquiries in the HRSC Portal.

Management Response

HRSB agrees with this recommendation that used historical data to assess processes in place to initiate, escalate pay enquiries to the Pay Centre with Public Services and Procurement Canada (PSPC), and to resolve pay issues.

The audit report recognizes significant improvement in the pay enquiries backlog during 2021-2022 fiscal year primarily with additional resources in Full Time Equivalent (FTE) to address portal enquiries while improving escalation process.

2.2 Processing of the pay cases backlog is reported to management through monthly dashboards; however, the dashboards provided to Senior Management do not include key processing time metrics

Monitoring of Pay Issues

Following the Phoenix system implementation, some employees did not receive their correct pay on time which created a backlog of unresolved pay issues. Monthly dashboards are provided by HRSB to departmental senior management to monitor the progress of the resolution of pay enquires and pay cases. These monthly dashboards include:

- **Health of Pay Dashboard**: This dashboard includes a breakdown of affected employees by severity of outstanding pay cases, timeliness of pay actions, and backlog distribution by case type. The dashboard also includes the number of escalations, the amount of overpayments and underpayments and the number of SPP and ESA paid out.
- **Manage Dashboard**: This dashboard provides information on the intake and processing of escalations, the distribution by region, and the breakdown. The dashboard includes a breakdown of cases by complexity, the volume of case intake and resolved for the period including a distribution by region.
- **Resolve Dashboard**: This dashboard presents the volume of resolved cases versus outstanding cases. The dashboard includes information on the pay case backlog forecast as well as the volume of cases resolved and productivity trends.

The Chief Financial Officer is also provided with a monthly CFOB Phoenix Dashboard, which includes pay case information from the DFMS. This dashboard includes information on duplicate payments, ESAs, SPPs, Phoenix claims updates, overpayments and underpayments.

Dashboard data reconciliation

The audit team was not able to reconcile the CMT pay case data to the HRSB Health of Pay Dashboard. The audit team calculated that as of April 1, 2020, there were 55,535 outstanding pay cases; whereas, the Health of Pay Dashboard for April 2020 presented 35,295 outstanding pay cases. The HRSB explained that the difference identified in the audit team's reconciliation could be due to the timing of the data extraction as compared to when the dashboards were prepared. The dashboards are snapshots of a point in time during the audit period. As a result, the audit team identified a risk that the HRSB dashboards presented to Senior Management may significantly understate the financial severity of outstanding pay cases for departmental employees. This risk would exist if the Department does not reconcile the dashboards to the source data on a regular basis.

Monitoring processing backlogs

In the monthly HRSB dashboards reviewed, the audit team did not find any performance indicators on processing times or reporting on what is causing the HRSC Portal enquiry or CMT pay case backlog. In addition, the audit team did not find a definition of pay case backlogs in the information provided by the HRSB and the CFOB for this audit. Management should review whether adding key processing metrics in the dashboards would provide insights into the timeliness of the resolution of pay cases. Key processing metrics could include the average time it takes for a HRSC Portal enquiry and a CMT pay case to be resolved. Establishing performance indicators on target processing times for resolving HRSC Portal enquiries and CMT pay cases would enable the Department to ensure that corrective action to address backlogs is completed in a timely manner.

The HRSB informed the audit team that they are working on a pilot project that migrates information from the dashboards, such as the Health of Pay dashboard, to the Power BI tool. The HRSB indicated that the feasibility of using the Power BI tool for pay case analysis is still being explored.

Recommendation

2. The HRSB should include processing time metrics in the dashboards provided to Senior Management to effectively monitor outstanding pay cases.

Management Response

HRSB agrees with this recommendation that used information from the Case Management Tool (CMT) pay case data under PSPC and the HRSB Health of Pay Dashboard.

The audit report recognizes several reporting tools with different perspectives such as the monthly CFOB Phoenix Dashboard, HRSB - Health of Pay Dashboard or the CMT data under PSPC, are in place to monitor pay issues and to improve pay outcomes for ESDC employees.

Pay Centre Quality Assurance Reporting

The audit team expected that the Department would receive and review periodic reporting from PSPC on the Pay Centre's Quality Assurance (QA) results. The purpose of this review would be to assess the issues identified in the QA reporting that are relevant to the Department. Based on the results of the review, the Department's financial risk analysis should then be updated and changes to the monitoring strategy implemented.

The CFOB informed the audit team that the Department did not receive quality assurance reporting from PSPC during the audit period. The audit team did not find other reports or control processes in place in the Department to compensate for the absence of PSPC reports. As a result, the Department did not receive assurance during the audit period as to whether the Pay Centre is accurately processing pay transactions and pay cases for departmental employees. Of note, the audit team did not assess within this phase of the audit whether pay transactions and pay cases processed by the Pay Centre are accurate. The phase 3 audit scope will include the review and approval of payroll payments and pay actions.

Recommendation

3. The HRSB should formally request that PSPC provides the Department with periodic quality assurance reporting on pay transactions and pay cases processing.

Management Response

HRSB agrees with this recommendation and we look forward to receiving suggested reports from our PSPC.

2.3 Emergency Salary Advances and Salary Priority Payments are processed accurately and in a timely manner

Payment processing

The Department uses ESAs to provide a payment to employees who did not receive their regular pay. SPPs are provided to employees who had an overpayment recovered in error or are missing certain eligible payments. Employees can request ESAs and SPPs within the eligibility criteria set out in the Department's policies and procedures. During the 2018-2019 and 2019-2020 fiscal years, approximately $1.5 million and $0.9 million, respectively, of ESAs and $0.4 million and $0.4 million, respectively, of SPPs were paid by the Department to employees.

Accuracy and timeliness of payments

The audit team tested a sample of 30 ESAs and 30 SPPs issued during the audit period. The team found that they were all completed in an accurate and timely manner. All ESAs and SPPs tested had a completed payment request form that was appropriately signed and processed in a timely manner. All ESAs and SPPs tested were issued for an amount that was in accordance with the Department's eligibility criteria for ESAs and SPPs and the TB Directive on Terms and Conditions of Employment.

However, for the sample of ESAs and SPPs tested, the audit team was unable to consistently find the HRSC pay case number of the corresponding pay issue. The audit team found that the HRSC Portal ticket number on the GC80 form was only related to the issuance of the ESA or SPP. As a result, the audit team could not verify whether the pay issue, which required the issuance of the ESA or SPP, was resolved. The Department should maintain adequate documentation to facilitate monitoring of whether pay issues related to ESAs and SPPs are being resolved.

FAA Section 32, 34 and 33 approvals

The ESAs and SPPs tested did not have a *Financial Administration Act* (FAA) Section 32 approval completed as they are payments to employees who have not received their full pay. Since employees' pay do not receive a commitment of funds in the Department's financial system, the Section 32 approval was not applicable. The audit team tested that all of the ESA and SPP recipients had a signed letter of offer and were employees of the Department.

All 60 ESAs and SPPs tested had a FAA Section 34 and Section 33 approval that was completed in a timely manner by the proper delegated authority. All of the ESAs and SPPs tested had a Trusted Source listed on the PAR form. However, there was no date field on the PAR form to validate that the verification by the Trusted Source was completed in a timely manner.

The audit team also found that one ESA tested had a FAA Section 33 approval provided by a delegated authority two days after their authority expired. Similar to a finding in the Audit of Controls Around Payment Processes - Operations and Maintenance (August 2019)[2], the audit team found that the FAA Section 33 approvals of payments within SAP can be completed by officers without the required delegation authority.

2.4 RCMs are supported by their BMS team and the FMAs; however, they are not provided with sufficient information and tools to monitor the impact of outstanding pay cases for their employees

Pay issues

Responsibility Centre Managers are supported by their Business Management Services (BMS) team and the Financial Management Advisors (FMAs) in the CFOB to complete and update the payroll forecasting for their responsibility centres. Responsibility Centre Managers use the Salary Forecasting Tool (SFT) to update the forecasted salary expenditures for employees in their responsibility centres.

RCM interview results

The audit team interviewed RCMs, BMS personnel and FMAs from the Department's four regions and a sample of seven branches at National Headquarters. The purpose of the interviews was to understand the forecasting tools that RCMs use and the payroll information used to manage their payroll budget. The audit team found that:

Salary forecasting

- All of the RCMs interviewed indicated that they use the SFT to update their salary forecasts on at least a monthly basis.
- All of the RCMs interviewed indicated that they are well supported by their BMS team and the FMAs in the CFOB when completing their salary forecasts.
- More than two-thirds of the RCMs interviewed indicated that they use other internally developed tools, such as spreadsheets, to manage their payroll budgets and follow up on payroll variances.

[2] Audit of Controls Around Payment Processes - Operations and Maintenance (August 2019)

- Two-thirds of the RCMs interviewed indicated that the Department has not provided them with sufficient guidance, training, tools and information to review and follow up on potential pay issues.

The audit team found that the RCMs interviewed are well supported by their BMS team and the FMAs. Some RCMs suggested that additional training for new RCMs would help them better understand the budget forecasting process and the required tasks. The CFOB informed the audit team that information sessions for FMAs, BMS teams and regional management services personnel were held from May 2021 to September 2021. The purpose of the information sessions was to share information on the forecasting and salary variance report processes and raise awareness on these processes and their objectives.

The audit team found that the RCMs interviewed did not have other tools to assist them in identifying payroll variances and potential pay issues for their employees. The CFOB indicated that no other tools were provided by the Office of the Comptroller General or the PSPC for the Phoenix system that RCMs could use to identify payroll variances and potential employee pay issues. The CFOB informed the audit team that the SFT is not intended to be used as a tool to identify pay issues. However, in the absence of other tools, comparisons between the SFT and the actual payroll amounts issued by Phoenix are analyzed by their BMS team and the FMAs to identify variances for the RCMs.

Pay cases

The audit team also obtained an understanding of how the RCMs monitor the timing and impact of outstanding pay cases for their employees and found that:

- Half of the RCMs interviewed indicated that the SFT information is used to compare to actual payroll expenses in order to calculate payroll budget variances. Identified variances enabled the RCMs to further investigate whether outstanding pay cases exist for their employees.
- Three-quarters of the RCMs interviewed do not think that the tools and information available are adequate to help them identify potential employee pay issues.
- Three-quarters of the RCMs interviewed indicated that they do not always receive updates when an outstanding pay case has been resolved for an employee in their responsibility centre.
- Almost all of the RCMs interviewed felt that there may be a risk that there are employee pay cases or issues that they are not aware of.
- More than two-thirds of the RCMs interviewed indicated that they had an ESA or SPP for an employee in their responsibility centre during the audit period. All of

these RCMs indicated that the ESA or SPP was received by their employee in a timely manner.

Some of the RCMs interviewed indicated that the lack of a system integration between Phoenix, PeopleSoft and the SFT makes it difficult for them to easily obtain accurate information on employee pay issues. As a result, the RCMs are not always able to identify the impact of their employees' pay cases on their payroll variances. In addition, the RCMs indicated that they rely on their employees to make them aware of their pay issues as they do not always have information related to the status of their employees' pay cases.

Responsibility Centre Managers roles and responsibilities

The RCMs interviewed stated that their employees' first point of contact for pay issues was their RCM or the BMS team. As per a departmental guideline, managers are instructed to work with employees to determine pay issues and help the employee follow the escalation process. However, the HRSB informed the audit team that it is not the RCM's responsibility to manage their employees' pay cases due to privacy concerns. The HRSB indicated that RCMs are requested to identify the appropriate escalations team to their employees for follow up on their pay issue.

The audit team noted that pay system issues were identified as a Government of Canada priority and were included in the 2019-2020 Performance Management Agreements for Executives and Managers. The performance indicator required managers to work collaboratively with the HRSB. The objective is to ensure that actions impacting employee pay are submitted and approved in a timely fashion to mitigate the impacts on employee pay. Based on the results from the RCM interviews, the audit team identified a risk that the roles and responsibilities of RCMs related to pay issues for their employees are not well defined.

The RCMs further indicated that there is no contact person available at the Pay Centre where RCMs can reach out to receive updates or information on pay cases for their employees. The HRSB explained that it is not possible to have a PSPC contact person available for the 1,800 RCMs in the Department due to capacity constraints. However, there is a liaison team within HRSB who can escalate a certain amount of pay issues per pay period to PSPC. The audit team found that there is a risk that not all RCMs and employees are aware of the liaison team and the information resources available on pay-related issues. The Department should ensure that RCMs and employees are aware of the pay case escalation process.

Recommendation

4. The HRSB should clarify the RCM's roles and responsibilities for employee pay issues.

Management Response

HRSB agrees with this recommendation. RCMs have taken responsibilities beyond their normal role as to identify and monitor pay issues due to the Phoenix crisis, and the proposed action plan will support clarification of their roles.

Recommendation

5. The CFOB should provide the RCMs with sufficient information and tools to identify and monitor the impact of potential pay issues.

Management Response

CFOB agrees with this recommendation and will continue to provide the RCMs, via FMAs and BMS, with sufficient information and tools to identify and monitor the impact of potential pay issues.

3. Conclusion

The phase 1 of the audit concluded that overall the Department has processes in place to initiate, process and escalate pay enquiries. Monitoring activities of the pay case backlog are in place. However, the Department has not established performance targets for processing and resolving the HRSC Portal enquiries. The timeliness to assign the HRSC Portal enquiries processed by the Department and the CMT pay cases processed by the PSPC Pay Centre should be improved to reduce the backlog of pay cases.

The RCMs are well supported by their BMS teams and the FMAs in the CFOB when completing their salary forecasts. However, the tools and information available to RCMs to adequately identify variances related to potential pay issues for their employees should be improved. The ESAs and SPPs tested were reviewed and approved in accordance with the TB directives and the Department's policies and procedures.

4. Statement of Assurance

In our professional judgement, sufficient and appropriate audit procedures were performed and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on observations and analyses at the time of our audit. The conclusions are applicable only for the Audit of Departmental Payroll Administration – Phase 1. The evidence was gathered in accordance with the Treasury Board *Policy on Internal Audit* and the *International Standards for the Professional Practice of Internal Auditing*.

APPENDIX A: AUDIT CRITERIA ASSESSMENT

Audit Criteria – Phase 1	Rating
Escalation and Resolution of Pay Cases It is expected that the Department has implemented controls to: ○ Initiate new pay cases and escalate and send pay cases to the Pay Centre for resolution and for the recovery of overpayments or issuance of underpayments; ○ Report on the resolution of outstanding pay cases by the Pay Centre in a timely manner.	◉
Salary Priority Payments and Emergency Salary Advances It is expected that the Department has implemented controls to: ○ Process salary priority payments and emergency salary advance (ESA) in an accurate and timely manner before they are sent to the Pay Centre for recovery; ○ Document emergency payments issued to employees and resolve related root cause issues; ○ Verify that FAA Sections 32, 33 and 34 approvals are completed and documented for all payroll priority payments and ESAs by officers with proper financial authority delegations in accordance with the TB Directive on Delegation of Spending and Financial Authorities.	●
Payroll Budgeting and Forecasting It is expected that the Department provides RCMs with: ○ Adequate information on the timing and impact of outstanding pay cases for the employees in their responsibility centre; ○ Tools that assist them in identifying variances related to potential pay issues for their employees.	◉

✪ Best practice
● Sufficiently controlled; low-risk exposure
◉ Controlled, but should be strengthened; medium-risk exposure
○ Missing key controls; high-risk exposure

APPENDIX B: GLOSSARY

BMS	Business Management Services
ESA	Emergency Salary Advance
ESDC	Employment and Social Development Canada
CA	Compensation Advisors
CFOB	Chief Financial Officer Branch
CMT	Case Management Tool
DFMS	Departmental Financial and Management System
FAA	Financial Administration Act
FMA	Financial Management Advisor
FTE	Full Time Equivalent
HR	Human Resources
HRSB	Human Resources Service Branch
HRSC	Human Resources Service Center
MyEMS	My Enterprise Management Solution
PAR	Pay Action Request
PRI	Personal Record Identifier
PSPC	Public Services and Procurement Canada
QA	Quality Assurance
RCM	Responsibility Centre Manager
SFT	Salary Forecasting Tool
SPP	Salary Priority Payment
SAP	Systems, Applications and Products
TB	Treasury Board