

**SUMMARY OF AUDIT FINDINGS & RISKS**

The Toronto Area Regional Internal Audit Team (RIAT) has completed and reported on the following internal audits for TCDSB in 2019-20. For all audits performed, the following is a summary of the risks and audit findings discovered during the audits:

<b>Audits</b>	<b>Findings</b>	<b>Risks</b>	<b>Management Response</b>
<p>RIAT – Payroll / HR Follow-up Audit</p>	<p>1. <b>Changes to Employee Master File Records Review Process.</b> A process document titled “Human Resources Management Best Practices for Audit of Employee Master File Records” was completed in October 2019. An “Online Authorization tool” for employee master file changes is also used by both Academic and Support Services departments. Management should continue reviewing HR workflows and exploring additional process improvements to reduce the amount of staff time spend on manual data entry and review.</p>	<p>1. Risk of Inaccurate data entry is not considered high given the overall control environment and processes in place.</p>	<p>1. Management will continue to review workflows. The Human Resources Department will continue to revise the online authorization tool in order to remove extraneous information. In the coming years, management will focus on the implementation of the e-recruitment software that will reduce extraneous information through streamlining business workflow processes that will remove duplication of effort in many areas of the employee life cycle processes.</p>

**APPENDIX A**

<b>Audits</b>	<b>Findings</b>	<b>Risks</b>	<b>Management Response</b>
	<p><b>2. Employee Self Service Module.</b>            Since the ESS User Guide and Employee Change Forms were only released/revised in March 2019, more time is needed to assess whether increased communication efforts have resulted in increased usage of ESS by employees (and resulting savings in HR staff time by not having to make these inputs). HR Management should monitor ESS usage for FY2019/20.</p>	<p>2. Delays in developing user guides and communication of ESS enhancements to employees and union groups results in HR staff time being allocated towards processing such changes. HR staff time is not being efficiently utilized if all address and banking changes input by HR Secretaries are also subject to a secondary review.</p>	<p>2. Management will continue to advertise the scope of opportunities available via Employee Self Service on a more regular basis and will request various union partners to also communicate to their members through their various forms of communication. Management will prepare quarterly statistics on employee ESS usage rates.</p>