Winnipeg | Audit

Municipal Cemeteries Investigation

June 2021

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UPDATED REPORT

The Municipal Cemeteries Investigation report was received as information by Winnipeg City Council on September 29, 2021. In an appendix, under the heading Approach and Criteria, the report contained a statement that the work was completed in compliance with Generally Accepted Government Auditing Standards. This was an incorrect statement. The work performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The statement has been revised and is the reason for the updated report.

The Audit Department wishes to assure the reader that the findings, conclusions and subsequent recommendations in the report are unchanged, they remain well supported by the evidence.

INVESTIGATION SERVICES

The Audit Department provides investigation services based on information identified in reports submitted through the Fraud and Waste Hotline, audit projects, Council, Public Service or resident's requests.

The Fraud and Waste Hotline is a confidential and anonymous service accessible to everyone to make reports 24/7/365. We review every report that is received and will investigate when appropriate supporting information is provided.

A strong anonymous fraud and waste reporting system is one of the best mechanisms available for uncovering wrongdoing. There are many benefits to the City in having an effective reporting system, most importantly being the early detection and/or prevention of harmful misconduct. Other non-quantifiable benefits are strengthened internal controls, improved policies and procedures and increased operational efficiencies.

The City Auditor takes all fraud and waste reports seriously. Comprehensive investigations help to maintain public confidence; the public needs to feel confident that the City is committed to taking appropriate steps to address the fraud and waste allegations.

This is not an audit as defined by Generally Accepted Government Auditing Standards, but does conform to Audit Department standards for independence, objectivity and quality. The Audit Department performed the engagement following the Department's internal Audit Manual and Hotline Report Handling Procedures.

INVESTIGATION BACKGROUND

The focus of the 2021Audit Plan includes a number of investigations. The investigations are based on the areas identified as high-priority through preliminary examinations of previous year's Fraud and Waste Hotline reports.

The Fraud and Waste Hotline received several reports for the Municipal Cemeteries Branch. The reports included allegations regarding existing processes, lack of oversight for office staff and field safety concerns.

CONCLUSIONS

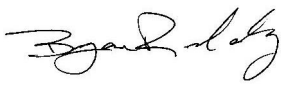
The Cemeteries Branch has an opportunity to improve its business processes for key services (e.g. interments). This can be achieved by; evaluating the current organization structure to ensure proper oversight is provided to office staff, updating job descriptions to reflect appropriate role and responsibilities, and developing a formal process to effectively communicate field safety concerns. The cemeteries information system is adequate, however, management needs to develop a plan to enter the Brookside Cemetery data into the system.

INDEPENDENCE

The Audit Department team members selected for the investigation did not have any conflict of interest related to the project's subject matter.

ACKNOWLEDGEMENT

The Audit Department wants to extend its appreciation to management and staff within the Planning, Property and Development Department and the Cemeteries Branch for their assistance and cooperation.



Bryan Mansky
City Auditor

June 2021
Date

OVERVIEW

1.1 Overview of the Cemeteries Branch

- The City of Winnipeg's Municipal Cemeteries Branch provides interment services and maintains three City-owned Cemeteries: Brookside, St. Vital and Transcona. The interment services consist of traditional burial and cremation options. Other services include memorialization options such as plaques, benches, and tree donations as well as perpetual maintenance of all cemetery grounds[1].
- The Branch's key internal processes include completing documents for lot purchases and service preparations, creating receipts and contracts, invoicing funeral homes, providing information to customers for the deceased, and performing monthly financial tasks.
- The investigation primarily focused on four key areas: the interment process, roles and responsibilities, field safety concerns and the cemeteries information system known as Stone Orchard[2]. We also reviewed processes for time keeping and car allowance.
- The procedures for this investigation consisted of:
    - Performing walk-throughs of existing processes and reviewing procedures for interment services. A process flowchart has been created for interments in **Appendix 1**.
    - Reviewing job descriptions and current roles and responsibilities to identify whether there is sufficient oversight for staff and if there are any gaps within the existing organizational structure.
    - Reviewing the system and determining whether the Branch is utilizing its full capabilities.
    - Determining whether management has established a plan for the Brookside data entry. Information related to the St. Vital and Transcona Cemetery has been entered into Stone Orchard. However, the Brookside Cemetery represents 80% of interments at the City Cemeteries and its data entry has only recently begun.
    - Confirming whether field safety concerns were addressed and communicated in accordance with City policies and/or procedures.
    - Testing allegations from the Fraud and Waste Hotline reports as well as a non-statistical sample for key processes.

[1] The Municipal Cemeteries Branch website (https://www.winnipeg.ca/cemeteries/default.stm) was viewed March 29, 2021.
[2] Partially implemented information system with details for the Cemeteries Branch.

OBSERVATIONS

2.1 The Interment Process

Observations

- There is limited review of the administrative interment procedures performed by office staff.
- The Branch's Operations Manual needs to be updated.

Analysis

Interment Process:

- A walk-though of the interment process was performed with office staff to obtain an understanding of the key processes and/or controls in place at the Branch. The processes included purchasing lots for current interment services and for future planning. We found that the processes were manual and that there were limited controls in place.
- The Administrator explained that while there are some processes that the Branch may be able to automate, it will not be feasible to do so until the Brookside Cemetery information is in Stone Orchard. This will likely take approximately 10 years or more. Additionally, even when Brookside data is fully entered into Stone Orchard, there will still be a significant manual element with risk for error. Further details regarding Stone Orchard can be found under the Cemeteries Information System Section.
- We reviewed and tested concerns identified through the Fraud and Waste Hotline reports. We selected a sample of key documents from all three cemeteries to test the interment process. The sample was non-statistical and therefore, not representative of the entire population. During our testing, we found errors for various areas of the process (i.e. purchase of lots, preparing documents for field staff, receipting, contracts, etc.). We also found documents that were not in compliance with internal procedures. The majority of the errors were corrected prior to services being performed.

Oversight:

- We observed that there was a lack oversight for the interment process. This was due to limited review of the tasks completed by the Customer Service Advisors (i.e. key documents were not reviewed on a periodic basis by the Administrator prior to providing the information to the foremen for service preparations). The foremen indicated that there were some checks in place based on their knowledge and experience to potentially catch errors, however, it was not always possible to identify all errors. This results in limited accountability for the work performed by office staff and risk of errors. This issue is addressed within the Roles and Responsibilities Section noted below.

Operations Manual:

- The Branch's Operations Manual is supposed to provide the Customer Service Advisors guidance on how to perform specific tasks required for their role. This includes instructions for; purchasing lots, creating a receipt or customer contract, transferring and refunding lots, invoicing funeral homes, preparing lots for burial services, and completing monthly financial tasks. We found that the Manual was disorganized, certain procedures had not been reviewed and/or updated (some of the documents were 10 to 15 years old), and staff were not referencing it on a consistent basis.

Summary of Analysis

- Limited review, manual processes, and inconsistencies in the application of internal procedures has contributed to staff errors and impacted the quality of work within recent years. However, one of the employees did communicate that he/she has seen some improvements in the amount of staff errors a few weeks after our work began.
- We have created a process flow chart for the interment process in **Appendix 1** to provide guidance for existing and/or new staff and have incorporated some recommended key controls.

RECOMMENDATION 1			
We recommend the Branch update the Operations Manual with immediate focus on key processes and ensure all staff review the Manual for compliance and consistency in the work performed. Key processes include; lot purchases, issuance of receipts and contracts, transfer and refunds of lots, invoicing funeral homes, preparing lots for burial services, and completion of monthly financial tasks.			
RISK AREA	Business Processes	**ASSESSMENT**	High
BASIS OF ASSESSMENT	The Branch's Operations Manual has not been reviewed for several years, is disorganized, and is not being used by all staff members. Up-to-date procedures will provide new and existing staff with the guidance required to perform their roles accurately and consistently and help reduce errors.		
MANAGEMENT RESPONSE			
While the Operations Manual has been periodically updated, it has not been comprehensively reviewed in some time. The Branch could benefit from a comprehensive update of the manual to improve its usability and overall organization and to ensure that all processes and procedures are up-to-date. All office staff will be provided with a copy of the updated manual and its contents will be reviewed with staff to ensure that everyone is familiar and comfortable with it. The Cemeteries Branch will also ensure that a process is in place to update the manual on an as needed basis. This should ensure that processes and procedures are being applied consistently by all staff.			
IMPLEMENTATION DATE	This will be a high priority project with an estimated completion of Q4 2021.		

2.2 Roles and Responsibilities

Observations

- There is limited oversight for the interment processes completed by the Customer Service Advisors.
- The Municipal Cemeteries Branch job descriptions should be updated as required.
- Annual performance reviews have not been completed in the last four years.

Analysis

- We reviewed the job descriptions for all Cemeteries' staff and found that 6 out of 8 were last reviewed and updated from 2006 to 2016. 2 of the 8 job descriptions were updated since 2018.
- Planning, Property and Development (PP&D) Human Resources acknowledged that they are aware of the job descriptions and that they will work with management to update them as required. They also advised us that there are no specific standards and/or policies that state when a job description should be updated. However, the practices for reviewing and updating job descriptions (as required) typically occur when a position needs to be posted for recruitment purposes, if the position functions have changed, or if the position has not been confirmed for classification purposes.
- Since the completion of our fieldwork, the Administrator has informed us that his/her job description as well as the Customer Service Advisor's description were updated in the first quarter of 2021. He/she also stated that the Clerk A position was eliminated in 2020, the Foreman position is currently being updated with PP&D Human Resources, and that he/she reviewed the Operations Coordinator job description and it still appears to be accurate and up-to-date.
- Through discussions with Cemeteries' staff, we noted that the majority of the roles and responsibilities were in line with the job descriptions. However, through our testing we noted not all of the responsibilities were being performed as required. This is attributed, in part, to limited oversight over the interment processes performed by the Customer Service Advisers as discussed earlier in the Internment Process Section. The current Customer Service Advisors indicated that this oversight was informally done by a very experienced Customer Service Advisor who left the Cemeteries Branch. The Customer Service Advisors report to the Administrator who is ultimately responsible for their oversight and the oversight of the delivery of cemetery client services.
- PP&D Human Resources confirmed that there have been no annual performance reviews for the Cemeteries' staff in the last four years. In 2020, they created a new process for the completion dates of the department wide reviews, however, it was not implemented due to COVID. PP&D Human Resources expects that the Department will soon be on a course correction in this area. They also noted that some divisions do complete the annual reviews on a yearly basis, however, it is not the norm even though it is a requirement per Administrative Standard No. HR-012.

Summary of Analysis

- The outdated job descriptions, lack of annual performance reviews, and non-compliance with the required roles and responsibilities limits staff from fully understanding and performing their duties and identifying areas for improvements.
- The Administrator role is responsible for all Branch operations including the oversight of work performed by the Customer Service Advisors and to ensure procedural manuals are current. Limited oversight in these areas has impacted the quality of work/service provided.

RECOMMENDATION 2			
We recommend that the Branch work with PP&D Human Resources to ensure all job descriptions are updated as required. The updates should be communicated with staff so they are aware of their current roles and responsibilities.			
RISK AREA	Performance Measurement	**ASSESSMENT**	Moderate
BASIS OF ASSESSMENT	Several of the job descriptions at the Branch had not been reviewed and/or updated during fieldwork. Current job descriptions inform staff of their roles and responsibilities and support effective and efficient operations at the Branch.		
MANAGEMENT RESPONSE			
It is expected that by the end of Q2 2021, job descriptions will be up to date and in line with the current duties and responsibilities for all positions.			
IMPLEMENTATION DATE	Ongoing with an estimated completion by Q2 2021.		

RECOMMENDATION 3			
We recommend that the Branch evaluate the current organization structure and job descriptions to ensure proper oversight is provided to all office staff.			
RISK AREA	Performance Measurement	**ASSESSMENT**	High
BASIS OF ASSESSMENT	There is limited oversight at the Municipal Cemeteries Branch for the interment processes completed by the Customer Service Advisors. Oversight helps guide staff performance on a regular basis, provides a forum for immediate training, and serves to mitigate the impact of errors.		
MANAGEMENT RESPONSE			
The Cemeteries Administrator and Cemeteries Operations Coordinator will work together to ensure that a process is in place to periodically review key interment documents. For example, particular sheets, green sheets and the day diary may be reviewed to ensure accuracy and identify potential issues before information is provided to the Foreman to prepare the gravesite. This additional control should aid in reducing potential errors.			
IMPLEMENTATION DATE	Q3 2021		

RECOMMENDATION 4			
We recommend that the Branch work with PP&D Human Resources to ensure a process is implemented so that annual performance reviews are completed for all staff.			
RISK AREA	Performance Measurement	**ASSESSMENT**	High
BASIS OF ASSESSMENT	The Municipal Cemeteries Branch has not completed annual performance reviews in the last four years. Annual performance reviews inform staff of their performance by identifying areas where they are doing well and opportunities for improvement. This is in conjunction with the development of training plans.		
MANAGEMENT RESPONSE			
The Cemeteries Branch will work with PP&D Human Resources to ensure that it is following the most recent City policies/processes with respect to employee performance management.			
IMPLEMENTATION DATE	Q2 2021		

2.3 Safety

Observation

- Safety concerns were not communicated to the direct supervisor in accordance with City procedures and practices (i.e. written form).

Analysis

- In February 2020, we received a Fraud and Waste Hotline report regarding allegations of field safety concerns for the burial process. Appropriate levels of management were informed about the allegations. The potential impact of safety concerns not being addressed include injuries to City staff and residents, effects on mental health, City liability and harm to its reputation.
- The PP&D Safety Officer completed a worksite observation at the Transcona Cemetery. The Safety Officer identified several issues and recommendations for corrective action within a report. The report was distributed to the PP&D Director's Office, PP&D Human Resources, and the Audit Department.
- We followed up on the recommendations with the Safety Officer and he/she confirmed that all of the recommendations had been addressed.
- The Safety Officer informed us that the concerns were communicated to Cemeteries staff through Teams meetings and in-person with field staff due to COVID. The Safety Officer worked with Cemeteries staff to develop and implement revised processes and stated that involving stakeholders creates buy-in and ownership of the changes.
- Through discussions with the Cemeteries Administrator and Coordinator, it was noted that the only safety change they were informed of was using the lowering device to lower the casket into the grave.
- We found that there is no formal City-wide process for reporting safety concerns but rather communication varies on the type of safety incident and information provided on City practices. This includes reporting safety concerns as outlined in the City's

Organizational Safety Code of Practice, Workplace Safety Incidents Protocol, and Workplace Safety Inspection Protocol. The Manager of Organizational Safety Services stated that whether safety issues arise from an incident, inspection or concern, they are always brought to the attention of the direct supervisor who is responsible for addressing the issue and applying the necessary corrective action.

- We reviewed the City's protocols for safety concerns and found that they are reported through PeopleSoft and/or may be documented through email correspondence. We were unable to find sufficient communication between the Safety Officer and Cemeteries Coordinator (direct supervisor) regarding the safety concerns.

Summary of Analysis

- If the direct supervisor is not informed about the safety concerns through the proper communication channels (i.e. PeopleSoft, email), then there is a possibility that the concerns may be overlooked and/or corrective action may not occur in a timely manner.

RECOMMENDATION 5			
We recommend the Branch work with PP&D Human Resources to ensure a process is implemented to communicate all safety concerns to the direct supervisor in written form.			
RISK AREA	Business Processes & Communication	**ASSESSMENT**	High
BASIS OF ASSESSMENT	Safety concerns are currently being communicated to the Branch verbally and no written documentation is provided to the direct supervisor. Proper forms of communication regarding safety concerns help prevent injuries, reduce absenteeism and turnover, and help focus on ensuring a safe work environment for City staff and residents who visit the facilities.		
MANAGEMENT RESPONSE			
The Cemeteries Branch will work with PP&D Human Resources to ensure that a process is in place to communicate safety concerns with the Safety Officer in written form.			
IMPLEMENTATION DATE	Q2 2021		

2.4 Cemeteries Information System

Observations

- Currently, the system's capabilities are not being fully utilized resulting in the majority of business processes being completed manually. This is due to the lack of data entry for the Brookside Cemetery information.
- The Brookside Cemetery data entry is expected to take 10 years or more due to the significant amount of information to be entered and limited resources.

Analysis

Data Entry

- The Branch's information system is known as Stone Orchard and implementation was initiated approximately 4 years ago. Since then, the Customer Service Advisors have entered information into the system for the Transcona and St. Vital Cemetery. This information includes customer details, section number, lot number, and capacity. Documents related to lot purchases and interments were also scanned into the Branch's internal drive and are accessible through the system.
- The Customer Service Advisors informed us that the data entry is performed in their spare time and during the off-season. In prior years, the Customer Service Advisors also worked overtime and the Branch had hired a temporary administrative clerk to assist with this task. The administrative clerk no longer works at the Branch and the position was not filled to meet budget reduction targets.
- The Brookside Cemetery data is currently being entered into the system, however, there is a significant amount of data for this cemetery due to its size. It represents more than 80% of interments at the City Cemeteries.
- The Administrator and Customer Service Advisors estimate that Brookside Cemetery data could take 10 years or more to enter into the system with the current staffing levels.
- Through discussions with the Customer Service Advisors, it was noted that the previous Administrator had requested that they track the hours spent on data entry (specifically overtime). However, the hours were tracked for a short period of time and we cannot validate the time estimate due to a lack of complete information.

System Capabilities

- The system is currently being used to search and store customer and interment information and run reports for the Administrator. The Customer Service Advisors find the system effective and efficient in comparison to reviewing multiple documents for information.
- We found that the system is not connected to PeopleSoft Finance. The previous Administrator attempted to integrate the systems, however, we were anecdotally advised that he/she was informed that it was not possible. The current Administrator is not aware of any recent attempts. The potential future benefits for integrating the two systems could result in less duplication of efforts and elimination of human errors.
- Per review of the Stone Orchard Operating Manual, we found that the system is also capable of performing the following functions:
    - Generating a receipt and/or invoice.
    - Issuing a refund through a receipt or invoice.
    - Creating and modifying customer information for Rights Transfer Certificates and Interment/Cremation Rights Certificates.

- Mapping module (if purchased) that can be populated by sections, lot numbers and is color coded.
- Generating reports using different criteria. This includes reports for interments and/or transfers by date, individual interment sites, and sales summaries.

♦ Aside from generating reports, all of the other items noted above are currently being performed manually. The Customer Service Advisors did express interest in these functions as handwriting information multiple times for the same transaction can create inefficiencies and result in errors. We observed errors in these areas as noted in the previous sections.

Summary of Analysis

♦ We observed that there is currently no formal plan in place for fully utilizing the system capabilities or entering information into the system. The lack of an automated process can lead to staff inefficiencies, errors, and frustrations.

RECOMMENDATION 6			
We recommend that the Branch develop a process to track the amount of time spent entering information into the system, and to evaluate the opportunity to dedicate existing resources to enter the remaining information into the system during the off-season with specific data entry targets.			
RISK AREA	Information System & Business Processes	**ASSESSMENT**	Moderate
BASIS OF ASSESSMENT	There are currently no processes in place to track the amount of time spent entering information into the system. This limits the Branch's ability to determine a reasonable timeframe required to input the data into the system.		
MANAGEMENT RESPONSE			
It is not feasible to dedicate resources exclusively to this task as there are only three Customer Service Representative positions and there are many other duties and responsibilities that they must perform. The Cemeteries Branch currently prioritizes entering information into the system during the off-season and will continue to do so going forward. The Cemeteries Branch will track the amount of time spent by staff entering information into the Stone Orchard system. Tracking the amount of time spent entering information could help the Branch better understand time needed / resource requirements to complete this work and will allow the Branch to set annual data entry targets. Once targets are set, progress against said targets will be monitored over time.			
IMPLEMENTATION DATE	The Cemeteries Branch will begin to track the amount of time entering information as soon as time permits (likely beginning in November 2021). Once a large enough sample size has been obtained, the Branch will establish annual data entry targets.		

RECOMMENDATION 7			
We recommend that the Branch develop a plan to fully implement Stone Orchard. This could include evaluating opportunities for seasonal, part-time, or temporary staff to support system data entry.			
RISK AREA	Information System & Business Processes	**ASSESSMENT**	Moderate
BASIS OF ASSESSMENT	The Branch does not have a plan in place to determine whether additional resources are required to support the system data entry. Additional resources would allow the Branch to enter the Brookside Cemetery information in a timely manner and create efficiencies.		
MANAGEMENT RESPONSE			
After several years of data entry, the Cemeteries Branch has completed the inputting of information for 21 out of the 147 sections at Brookside Cemetery into Stone Orchard. This translates into the inputting of information for approximately 5,600 or 5.6% of the nearly 100,000 lots at Brookside. The focus thus far has been on completing entries for the most recent sections where interments are currently most active. It is anticipated that entering information for the remaining ~95,000 lots into the system could take 10 years or more to complete. The Cemeteries Branch will continue to prioritize this work during the off-season and when time permits. To date, both Transcona and St. Vital Cemeteries are live in Stone Orchard and are being utilized by staff. The Cemeteries Branch have been working with PP&D IT and Stone Orchard staff to activate Brookside Stone Orchard so that staff can begin to use the software for the 21 sections where data entries have been completed. As the Branch is able to complete data entry for additional sections, they will be added to Stone Orchard. The Branch is hesitant to rely on seasonal, part-time or temporary staff as a fair bit of time and effort would be required for training, which is not efficient for staff that will only be with the Branch for a short period of time. Additionally, temporary staff who do not have an understanding of cemeteries data, systems, terminology, etc. may be more prone to making data entry errors, which could have grave consequences. A more permanent and dedicated resource would be preferred; however, it is important to note that the Branch did have a Clerk A position that primarily focused efforts on data entry for several years. This position was eliminated in 2020 as a cost saving measure and it is not expected that approvals will be granted to hire a dedicated support in the near future.			
IMPLEMENTATION DATE	Ongoing		

2.5 Car Allowance

Observation

- The Branch's employee car allowance claims are in accordance with City policies and practices and no significant issues were noted.

Analysis

- Administrative Standard No. FM – 008, Local City Business Travel provides guidance for car allowance related to City business. Management determines who is eligible for auto expenses based on the requirements of the position and level of use (i.e. casual versus required).
- PP&D Human Resources explained that the car allowance process involves setting up the eligible employee into PeopleSoft, entering claims with supporting details, and provided receipts to the Finance Division for their records. The authority levels of the supervisory positions determine the chain of approval.
- We observed that majority of the office staff use their own vehicles for work purposes. Field staff use City vehicles for work, however, they return the vehicles at the end of their shift. Car allowance claims are not required for these employees. However, there is one office employee who uses his/her personal vehicle for City business. The Administrator informed us that the employee always provides the necessary details (i.e. when he/she is leaving the office, where he/she is going, and when he/she is expected to return). The employee also enters the mileage claims in PeopleSoft for approval.
- We tested a sample of car allowance claims for the Branch. The sample was a non-statistical sample based on professional judgment and therefore, is non-representative of the entire population. We found that the claims included details such as the date, description (origin and destination), and kilometers driven. The kilometers claimed were tested for reasonableness and approval. No issues were found.

RECOMMENDATION			
No recommendation accompanies this analysis.			
RISK AREA	Business Processes	**ASSESSMENT**	Low
BASIS OF ASSESSMENT	The City's Administrative Standard and management review assist in ensuring that the Cemeteries staff car allowance claims are in compliance with City policies and practices.		

2.6 Time Tracking

Observation

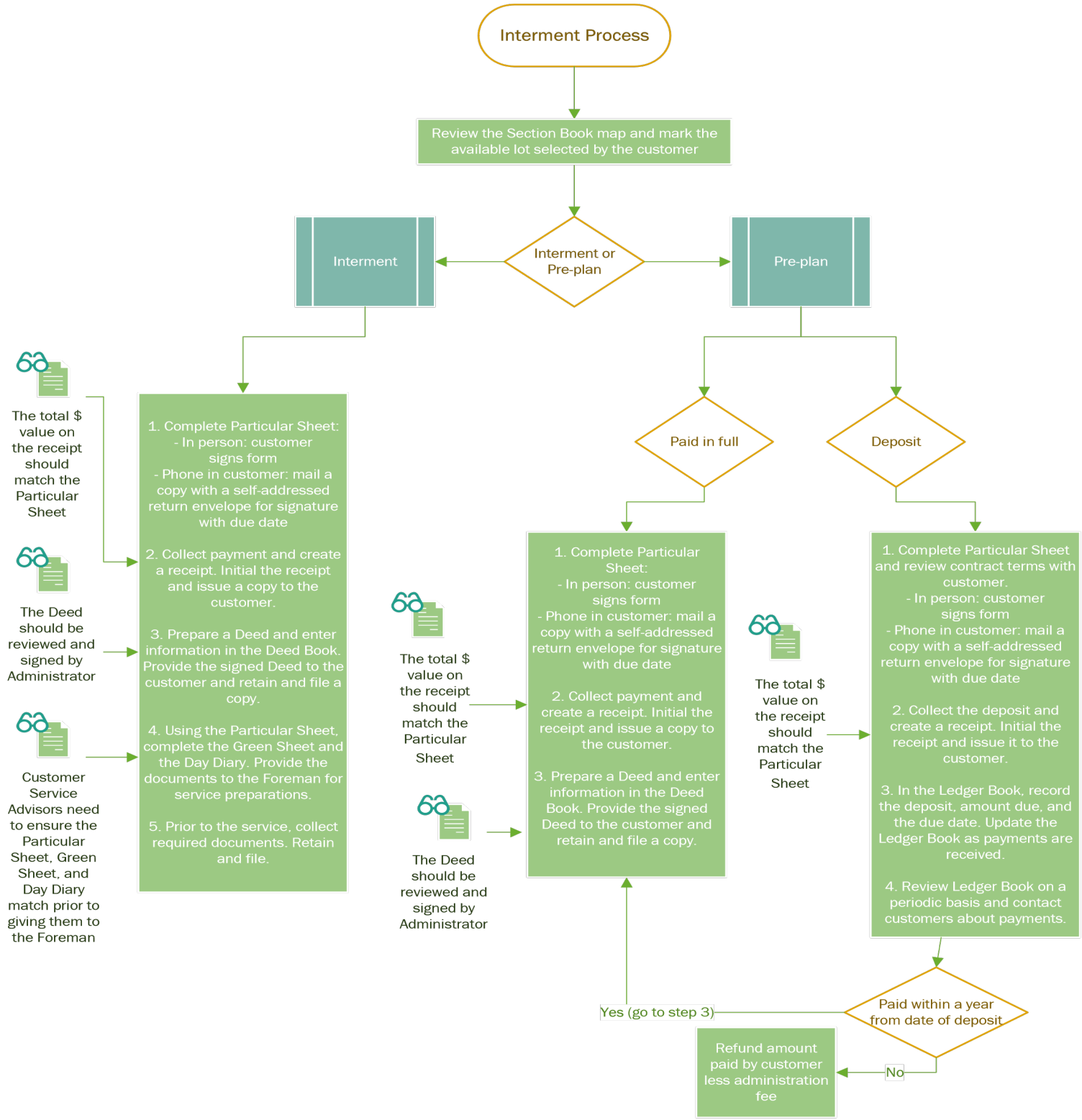
- The Branch has processes in place for tracking staff time and no significant issues were noted.

Analysis

- The Branch has processes in place for tracking staff time. The Administrator explained that if staff are ill, they will inform him/her through text. There is a calendar located on the office wall where staff record their vacation. Time is entered into PeopleSoft and submitted for approval.
- We observed that 4 out of 5 office staff work during regular business hours and the 5th employee begins his/her shift an hour earlier due to operational requirements.
- We tested a sample of PeopleSoft time entries for various staff members. The sample was non-statistical and therefore, non-representative of the entire population. We found that the hours booked were in line with the employee absences and work arrangements. No significant issues were found.

RECOMMENDATION			
No recommendation accompanies this analysis.			
RISK AREA	Business Process	**ASSESSMENT**	Low
BASIS OF ASSESSMENT	The Branch has processes in place to monitor staff work arrangements and absences. These processes ensure staff are held accountable for their time off and that proper protocols are in place.		

APPENDIX 1 – Interment Process Flowchart



Note: This is the recommended process flow for interments

APPENDIX 2 – Methodology

MANDATE OF THE CITY AUDITOR

The City Auditor is a statutory officer appointed by City Council under *The City of Winnipeg Charter*. The City Auditor is independent of the Public Service and reports directly to Executive Policy Committee, which serves as the City's Audit Committee.

The City Auditor conducts examinations of the operations of the City and its affiliated bodies to assist Council in its governance role of ensuring the Public Service's accountability for the quality of stewardship over public funds and for the achievement of value for money in City operations.

Once the report has been communicated to Council, it becomes a public document.

SCOPE

The work included reviewing and testing the allegations from the Fraud and Waste Hotline reports.

The scope of the work we performed also focused on key business processes, roles and responsibilities, and the cemeteries information system.

APPROACH AND CRITERIA

The work performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The work performed does conform to Audit Department standards for independence, objectivity and quality. We believe we have performed sufficient work in satisfaction that the evidence obtained provides a reasonable basis for our findings and conclusions.

We researched cemetery associations within Canada; however, we were unable to find specific criteria for cemetery operations.

Non-statistical samples were also selected for testing purposes related to the interment processes.