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Audit of Duty to Accommodate for COVID-19 Vaccination

i **Note to readers:** this report contains information severed in accordance to the *Access to Information Act*

Why is the audit important?

As of October 2021, employees of the core public administration were expected to be fully vaccinated against COVID-19 unless accommodated due to certified medical contraindication, religion, or another prohibited ground under the *Canadian Human Rights Act*. In the absence of being granted accommodation, employees may be placed on unpaid leave. As such, there is a need to ensure that the process¹ to manage accommodation requests is applied in a consistent manner.

Audit results

Overall, while governance activities and controls were designed appropriately and functioned as intended, some issues impacted the effectiveness of the process.

Area of focus	Observations	Impact
Defined process ^a	Overall, information and activity requirements to support the request for accommodation process were defined and communicated.	Most managers were aware of process requirements.
Defined roles/ responsibilities ^a	Roles and responsibilities for employees, managers, Labour Relations, and Review Committee members involved in the process were defined, documented and communicated.	Individuals involved in the process had access to information relating to their respective roles and responsibilities.
Decision-making authority ^b	To ensure a fair and consistent process, the Review Committee examined all cases and provided recommendations to managers. Some felt inclined to accept the Committee's recommendations to ensure consistency of decisions within Treasury Board Secretariat (TBS) or to align with the opinions of the senior management representatives on the Committee.	Organizational considerations influenced and impacted some managers' ability to apply their decision-making role.

Area of focus	Observations	Impact
<p>Process compliance ^b</p>	<p>Following the policy implementation, most accommodation requests were processed [This information has been severed].</p> <p>Generally, there was compliance with process requirements. However:</p> <ul style="list-style-type: none"> • [This information has been severed]. • The rationale supporting the Review Committee's recommendations was too brief to provide appropriate insights/guidance to managers. • Managers were to promptly advise employees of their decisions. However, there were no guidelines defining promptness. Files did not consistently note when requests were received, recommendations were made, or decisions were communicated to employees. Thus, the audit is not able to assess whether decisions were actioned in a timely manner. 	<p>[This information has been severed]</p> <p>The lack of sufficient feedback received from the Review Committee made it challenging for managers to communicate their decisions to employees.</p>

Area of focus	Observations	Impact
	<p>Managers appreciated the ongoing support received from Labour Relations during the process.</p>	
Information management ^c	<p>While managers were to document their decisions to employees, there was no consistent information available demonstrating the activity was completed.</p> <p>Records supporting accommodation requests activities were kept in a personal email account. They were subsequently transferred to a system of record (e.g. GCdocs) following the audit team's request for access to the information.</p> <p>There was no official sign-off or date to signify the authority and status of Review Committee recommendations.</p>	<p>The non-recording of information in corporate repositories impacts the ability to efficiently account for and safeguard documents supporting decision-making activities.</p> <p>The lack of a formal sign-off of the Review Committee's record of decision impacts the integrity of the document and attestation of its completeness.</p>

Area of focus	Observations	Impact
<p>Legend:</p> <p><u>a</u> No issues</p> <p><u>b</u> Moderate issues</p> <p><u>c</u> Requires consideration</p>		

Considerations for the future

1. Decision-making authority: Strengthen communications by providing additional context to managers regarding: (i) their authority as the decision-maker and (ii) the role of the Review Committee.
2. Process timelines: Define timeline expectations to ensure the prompt processing of cases and communication of decisions to employees.
3. Review Committee: Include additional context to support the Review Committee's recommendations to assist managers with their decision-making activities.
4. Review Committee: Include confirmation of the authenticity and attestation in the Review Committee's record of decision.
5. Information management: Apply strong information management practices to ensure the safeguarding of documents.

Appendix 1: about the audit

Authority

This engagement was requested by the Assistant Deputy Minister, Human Resources Division (HRD) following the implementation of the October 2021 Treasury Board *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*.

While not initially part of the approved Treasury Board of Canada Secretariat (TBS) 2021-22 *Integrated Audit and Evaluation Plan*, it was added as part of the February 2022 update to the Audit Committee.

Objective and scope

The audit objective is to provide assurance on whether the governance and controls for the duty to accommodate related to the *Policy on COVID-19 Vaccination* were designed appropriately and are functioning as intended.

Specifically,

- Governance of the duty to accommodate process related to COVID-19 vaccination for employees is defined and implemented as designed.
- Roles and responsibilities are clear and communicated.
- Departmental processes and related key controls are appropriate and implemented to support the duty to accommodate process related to COVID-19 vaccination requirements for employees. This included the examination of all requests made by TBS employees under section 4.1.8 of the policy from October 6, 2021, to the substantive completion of this project.

The audit scope excluded the following controls, processes or activities:

- The Office of the Chief Human Resources Officer in their policy development role for the Policy on COVID-19 Vaccination or *Directive on Duty to Accommodate*.
- Controls within the Government of Canada Vaccination Attestation Tracking System (GC-VATS) application.
- The departmental duty to accommodate process and activities resulting from requests other than the COVID-19 vaccination.
- The departmental Leave Without Pay process and activities resulting from human resources or staffing actions other than the COVID-19 vaccination.

Lines of enquiry and methodology

A description of the lines of enquiry, associated criteria and overall audit conclusions is noted in Appendix 2.

The following methodology was used to complete the audit work:

- review and analysis of documentation
- review of processes and test of key controls to assess their design and effectiveness
- review of the [This information has been severed] accommodation requests submitted [This information has been severed]
- interviews with Human Resources Division representatives
- interviews with management representatives based on a selected sample: seven (24%) managers involved in the process and two (40%) Review Committee members

Statement of conformance

This internal audit engagement was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

Appendix 2: lines of enquiry, accompanying audit criteria and overall results

Line of enquiry 1

Governance of the duty to accommodate process related to COVID-19 vaccination for employees is defined and implemented as designed and roles and responsibilities are clear and communicated.

Criteria	Results	Considerations
1.1 Processes were developed and implemented as intended to support the management of duty to accommodate requests.	No issues identified.	None identified.
1.2 Roles and responsibilities were clearly defined, documented and communicated.	No issue identified.	None identified.

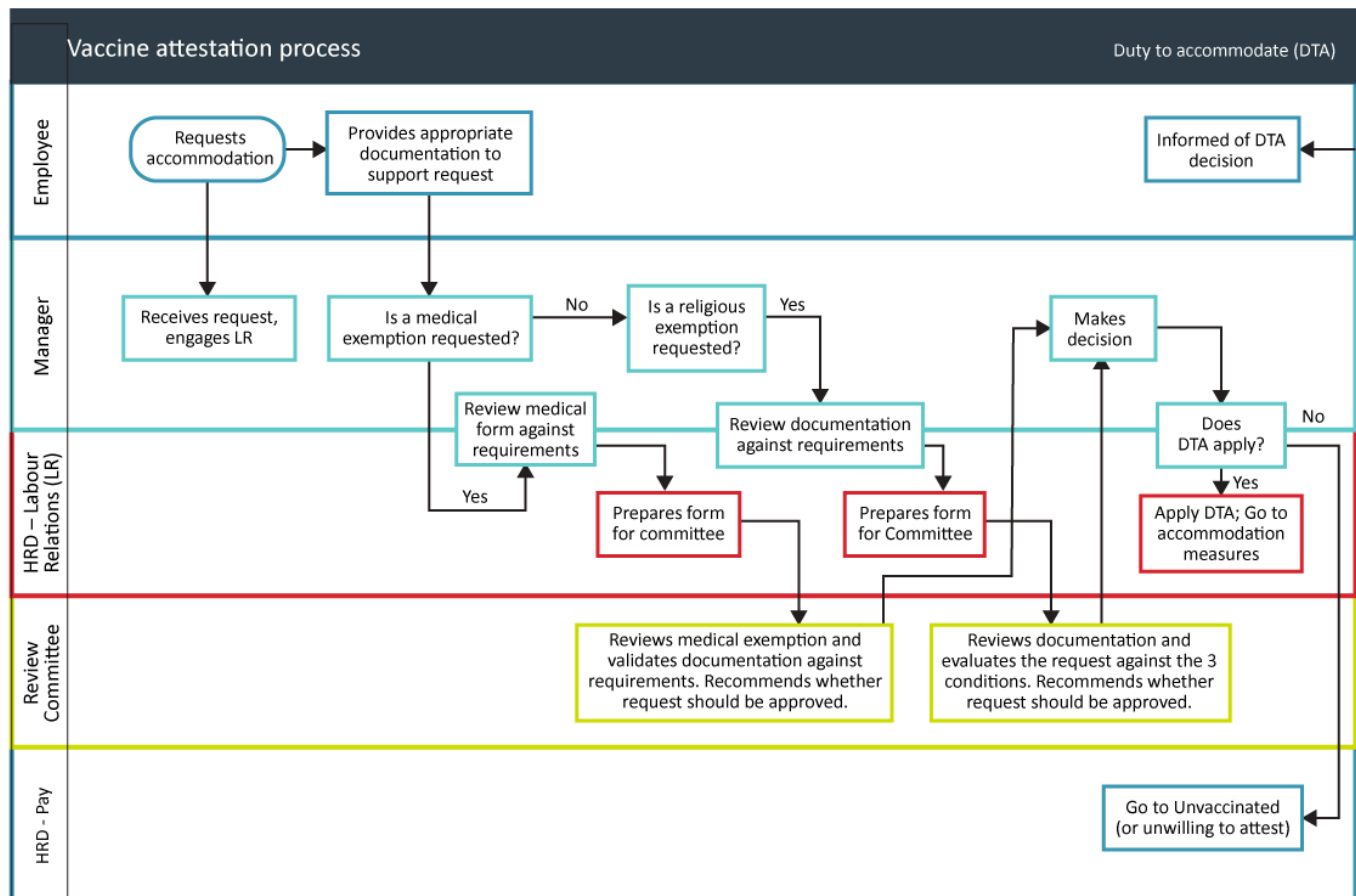
Line of enquiry 2

Departmental process and related key controls are appropriate and implemented to support the duty to accommodate process related to COVID-19 vaccination requirements for employees.

Criteria	Results	Considerations
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2.1 Decision-making activities relating to requests for accommodation comply with established processes and were actioned in a timely manner.	Moderate issues identified.	Consideration 1: Decision-making authority Consideration 2: Process timelines Considerations 3 and 4: Review Committee
2.2 Documentation to support decisions was managed in accordance with information management requirements.	Requires consideration.	Consideration 5: Information management

Appendix 3: description of key process activities for the duty to accommodate process related to covid-19 vaccination



Source: Human Resources Division (HRD)

▼ Text version

The process flowchart provides a description of key process activities for the duty to accommodate process related to COVID-19 vaccination. The process is initiated when an employee makes a request, supported by appropriate documentation, for accommodation. The manager, with assistance from labour relations, reviews the request against stated requirements. The request is then forwarded to the review committee who will make recommendation to the manager as

to whether the request should be approved. If the manager accepts the request, accommodation measures will be implemented for the employee. If the manager denies the request, a pay action is initiated.

Footnotes

- 1 Refer to Appendix 1 for additional audit context, Appendix 2 for lines of enquiry and audit criteria, and Appendix 3 for a description of key accommodation process activities.

Date modified:

2023-01-18