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Follow-up Audit of Human Resources Monitoring

Internal Audit and Evaluation Division

December 2023



As recommended by the Departmental Audit Committee, subject to approval by the Director of Public Prosecutions, on December 8, 2023.

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INTRODUCTION

1.1 BACKGROUND

The Human Resources Directorate (HRD) at the Public Prosecution Service of Canada (PPSC) is responsible for planning, managing, and delivering Human Resources (HR) services. They include the following disciplines: organizational design and classification, HR management programs, compensation and benefits, official languages, staffing, occupational health and safety, performance management, and labour relations.

In 2016-17, the PPSC internal audit team performed an audit of Human Resource Management (HRM). The audit found that a framework or process for HR monitoring was not in place. A recommendation was made for HRD to “develop a compliance approach to tracking, monitoring and reporting on PPSC HRM activities.” The Management Action Plan was closed as fully implemented on June 18, 2020, when HRD created a monitoring and reporting framework.

The Internal Audit and Evaluation Division conducted the Follow-Up Audit of Human Resource Monitoring in accordance with the PPSC’s 2022-23 to 2023-24 Risk-based Audit Plan, approved by the Director of Public Prosecutions on May 10, 2022.

1.2 OBJECTIVES AND SCOPE

The objective of this audit was to provide assurance that an adequate and effective management framework is in place for HR monitoring and to identify opportunities for improvement in the way the PPSC administers HR monitoring.

The audit focused on Recommendation #4 from the Audit of Human Resource Management Phase I, conducted from May 2016 to January 2017.

The planning and examination phases of this audit were conducted between May and August 2023.

1.3 METHODOLOGY

The audit complied with generally accepted auditing practices and was conducted in accordance with the Treasury Board of Canada (TB) Policy on Internal Audit.

The audit methodology included:

- interviews with HR management and employees.
- review and analysis of data, documented policies, practices, and procedures, and related corporate documents.
- review and identification of relevant requirements from Acts, TB, central agency, and other organizations.

2.0 OBSERVATIONS AND RECOMMENDATIONS

2.1 PPSC's 2019 HR Monitoring and Reporting Framework

Despite developing an HR Monitoring and Reporting Framework in 2019, as part of a Management Action Plan resulting from the previous audit, the document was not officially approved, communicated, or implemented.

We expected that the PPSC's 2019 HR Monitoring and Reporting Framework, developed as part of the Management Action Plan for Recommendation #4 of the Audit of Human Resource Monitoring Phase I, be approved, communicated and implemented.

Through interviews with management in HRD, we found almost no awareness of the HR Monitoring and Reporting Framework and no specific reason given as to why the Framework was not being used. While the Framework was presented to the Resource Management Committee, there was no evidence that the Framework was communicated or implemented.

Our review of the Framework found that although the document had a good foundation, some areas of improvement were identified:

- Roles and responsibilities were identified but brief.
- Monitoring and reporting requirements were at a high level and may need to be identified at an operational level.
- Lack of clarity on the requirements for developing and rating the amalgamated monitoring scorecard identified in the Framework.
- Lack of clarity on the required level of approvals for certain reporting requirements.
- TB policy suites, including monitoring and reporting requirements, identified in the Framework are out of date.

2.2 Current HR monitoring and reporting activities

Generally, HR disciplines are conducting monitoring and reporting activities as required. However, the lack of a structured approach and clarity on requirements, including roles and responsibilities for data collection, could lead to a lack of awareness and non-compliance. There are opportunities to improve tracking tools, internal reporting and documentation of requirements.

Documentation of requirements and roles and responsibilities

We expected to find monitoring and reporting for each HR discipline documented in a clear manner with defined roles and responsibilities for data collection, monitoring, and reporting.

We found that, other than the 2017 Staffing Oversight Framework, HR disciplines had not documented monitoring and reporting requirements and had not identified roles and responsibilities for data collection, required approvals or reporting. Given that the 2019 Framework was not implemented and that HR disciplines had not documented their respective requirements, we identified some of the relevant legislative, TB policy and other requirements in order to assess a degree of completeness. The review undertaken was not intended to be comprehensive, therefore, some requirements were neither identified nor assessed and cannot be commented upon.

The lack of a structured approach, including clarity on the requirements, roles and responsibilities for data collection, monitoring, and reporting activities, could lead to a lack of awareness and non-compliance, especially in instances of turnover and/or low resources in HRD.

During interviews with management in each HR discipline, we found they are usually informed of changes to legislation or policy by various central agencies through interdepartmental meetings, emails and/or technical briefings. However, these are generally not tracked nor documented. Tracking and documenting these changes would ensure that monitoring and reporting requirements are kept up to date and contribute to a general awareness of these changes.

During our review of the 2017 Staffing Oversight Framework, we found that this Framework was well developed and, while it could use a few updates, the monitoring and reporting requirements identified were accurate.

Monitoring and reporting activities

We expected that tools, mechanisms and/or reports were in place to monitor and report on required activities for each discipline as laid out in relevant legislation and/or policies.

We found that HR disciplines were conducting monitoring and reporting per relevant requirements. Some areas of improvement were identified, such as ensuring:

- Elements (categorization, identification of items, explanations) are tracked consistently in the OHS Annual Workplace Committee Reports.
- Internal reporting to senior management on OHS is sufficient, conducted per requirements, and documented accordingly.
- All mandatory training from TB is identified and tracked in HRD's mandatory training tracking tool.
- Recommendations to the deputy head regarding the performance management program are documented.

- Internal reporting to senior management on staffing matters is in line with the PPSC's 2017 Staffing Oversight Framework.
- The sampling methodology and selection used for compliance testing for staffing in the annual tracker and PPSC's 2017 Staffing Oversight Framework is documented.

Recommendation

The Director General (DG), Human Resources should document and implement a compliance-based management framework for tracking, monitoring, and reporting on PPSC HRM activities. This approach should ensure compliance in a more proactive manner by increasing awareness of requirements and the resources needed to undertake the work.

3.0 CONCLUSION

We assessed whether there was an adequate and effective management framework in place for HR monitoring and reporting activities. In addition, we assessed whether monitoring and reporting activities were generally compliant with relevant legislation, policies, directives and/or guidelines.

While the PPSC is conducting almost all monitoring and reporting activities we reviewed as required, there was no management framework in place for those activities to guide the efforts. The 2019 HR Monitoring and Reporting Framework was neither communicated nor implemented as expected.

Providing and documenting a structured approach regarding requirements, including roles and responsibilities for data collection, monitoring, and reporting activities, could improve clarity as well as increased awareness among HR disciplines. This has increased benefits in the event of turnover of staff and/or low resource capacity. Finally, improvements could be made to tracking tools and internal reporting on monitoring activities.

4.0 MANAGEMENT ACTION PLAN

RECOMMENDATION	MANAGEMENT RESPONSE AND ACTION PLAN	OFFICE OF PRIMARY INTEREST	TARGET DATE
<p>1. The DG, Human Resources should document and implement a compliance-based management framework for tracking, monitoring, and reporting on PPSC HRM activities. This approach should ensure compliance in a more proactive manner by increasing awareness of requirements and the resources needed to undertake the work.</p> <p><i>Risk: medium</i></p>	<p>Management agrees with the recommendation.</p> <p>HR will undertake an exercise to ensure all HR monitoring and reporting activities are identified, documented, and tracked through a consolidated document which will be communicated to all HR staff. This will be monitored and reviewed regularly by the DG of HR's office.</p>	<p>DG, Human Resources</p>	<p>June 30, 2024</p>

APPENDIX A – AUDIT CRITERIA

Audit Criteria

1. The PPSC has a compliance approach to HR Monitoring and Reporting.

APPENDIX B - LIST OF ACRONYMS/ABBREVIATIONS

DG	Director General
HR	Human Resources
HRD	Human Resources Directorate
HRM	Human Resources Management
PPSC	Public Prosecution Service of Canada
TB	Treasury Board of Canada