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Assurance Report: Audit of Public Services and Procurement Canada vaccination process—Phase 2

Final report

Office of the Chief Audit, Evaluation and Risk Executive

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1. Introduction

On October 6, 2021, the Government of Canada announced that all employees of the Core Public Administration, including the Royal Canadian Mounted Police, had to be vaccinated as a requirement of the now suspended vaccination policy (hereby called the Policy). It should be noted that the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police* was suspended as of June 20, 2022. From this date, federal employees are no longer required to be vaccinated as a condition of employment.

The policy applied to employees, not contracted personnel, whether the “employee was working on site, remotely, and teleworking (full time or part time)”. Under Section 4.1.7 of this policy, deputy heads were required to “conduct audits on attestations and consent forms”.

2. Background

Treasury Board issued a *Guideline on sampling for verifications of attestations and consent forms* to further support implementation of the requirement for conducting audits on attestations and consent forms under Section 4.1.7 of the policy. In order to comply, Public Services and Procurement Canada (PSPC), led by the Human Resources Branch, developed a procedure to perform this exercise and completed a review of 1,007 employees’ vaccination status (or files).

Human Resources Branch also developed operational processes and procedures for employees who requested a duty to accommodate and were placed on administrative leave without pay, as well as return to work from leave related to the COVID-19 attestation process.

Due to the suspension of the Policy on COVID-19 Vaccination for the Core Public Administration, including the Royal Canadian Mounted Police in June 2022, the branch had to process employees' return to work. Hence it had limited capacity to provide evidence requested by internal audit in order to meet our timelines. Therefore, the audit was conducted in 2 phases. Phase 1 addressed documentation and communication, and phase 2 addressed the implementation of the policy. The Audit of PSPC (Public Services and Procurement Canada) Vaccination Process: Phase 1 which was approved in September 2022, confirmed that the processes and procedures were adequately documented and communicated.

3. Focus of the audit

This assurance engagement was included in the Office of the Chief Audit, Evaluation and Risk Executive's approved Risk-Based Audit Plan 2022 to 2025.

3.1 Importance

This audit is important as it confirms and validates the work that was completed by the Human Resources Branch in its compliance with the Treasury Board Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police requirement that deputy heads conduct audits on attestations and consent forms.

3.2 Objective

The objective of this assurance engagement is to determine whether the processes and procedures for vaccination attestations at PSPC (Public Services and Procurement Canada), as documented in our Phase 1 engagement, were adequately implemented and followed. Processes and procedures will include the vaccination attestation, the duty to accommodate, administrative leave without pay, and return to work from leave. Details are outlined in Appendix A: Audit criteria and methodology, in the Lines of Enquiry table.

3.3 Scope

The assurance engagement will cover processes and procedures associated with the vaccination attestation of core public administration employees including:

- the duty to accommodate
- administrative leave without pay
- return to work from leave

For the vaccination attestation, we will verify a random statistical sample selected from the population of 1,007 employees tested by Human Resources Branch. The branch's sample included all PSPC (Public Services and Procurement Canada) employees whether they worked in branches or regions. We will also verify a random statistical sample of employees in the duty to accommodate, administrative leave without pay and return to work from leave categories.

A review of relevant documents will be performed, as well as interviews with key employees in the Human Resources Branch.

The period covered in this audit will be from October 6, 2021 (the effective date of the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*) to June 20, 2022. Relevant information obtained subsequent to the audit scope period will be considered.

3.4 Audit criteria, sources and methodology

The audit criteria, sources of criteria and methodology can be found in [Appendix A: Audit criteria and methodology](#).

The examination phase of the audit took place from September 2022 to November 2022.

The internal audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, as supported by the results of the quality assurance and improvement program.

4. High level observations and findings

Overall, the Human Resources Branch had evidence to confirm that operational processes and procedures which were reviewed in Phase 1 for the vaccination attestation, the duty to accommodate, administrative leave without pay and return to work from leave, were adequately implemented and followed.

5. Findings, recommendations, and management action in response to the recommendation

There are no recommendations presented in this report.

5.1 Processes and procedures

Based on our testing, we found that the Human Resources Branch had evidence to confirm that they adequately implemented the established operational processes and procedures for the vaccination attestations, duty to accommodate, administrative leave without pay and return to work from leave.

Processes and procedures were adequately implemented

We expected that the branch's operational processes and procedures for the vaccination attestations, duty to accommodate, administrative leave without pay and return to work from leave as described in our Phase 1 engagement to be implemented and followed.

Vaccination attestation validation

To support the vaccination attestation validation process, the branch prepared several documents examined in Phase 1, such as:

- the "Procedure for Validating Attestations and Verifying Proof of COVID-19 Vaccination," which outlined the processes and procedures for conducting validations of the attestations of vaccination status
- the "Human Resources Branch Attestation Verification Team Playbook," which provided information regarding the roles and responsibilities of the Attestation Verification Team Coordination Manager, Attestation Verification Team Members/Verifiers and Labour Relations

The branch provided a Microsoft Excel list of the 1,007 employee names, which were tested by the Human Resources Branch team. The sample size of 1,007 was calculated using the "Guideline on sampling for verifications of attestations and consent forms" developed by the Office of the Chief

Human Resources Officer to assist with the development of verification processes, and to ensure they meet auditing requirements. The list included information such as employee name, date of vaccination, meeting dates and verification of vaccination status.

In order to confirm that the process was adequately implemented and followed, we selected a random sample of 279 employees (28%) out of the 1,007 employees (details in [Appendix C: Sampling strategy](#)). During our testing, we verified that key steps identified such as the Human Resources Branch and employee verification meetings were conducted. We reviewed the meeting notes between the Human Resources Branch and the employee as no evidence of the employee's vaccination information was retained. The meeting notes recorded the employee's name, date of the meeting, vaccination date and whether it was the first or second vaccination dose. This information was then compiled into an attestation listing.

During our review, we compared the meeting information to the Government of Canada Vaccination Attestation Tracking System (GC-VATS). This ensured that the meeting vaccination information was consistent with the [GC-VATS \(Government of Canada Vaccination Attestation Tracking System\)](#) listing, which was used to track the employee's vaccination status. It should be noted that, during the month of October 2021 when the vaccination attestations were being conducted, the [GC-VATS \(Government of Canada Vaccination Attestation Tracking System\)](#) listing was pulled weekly. But after the final attestation date of October 29, 2021, the reports were generated on an ad-hoc basis in order to follow up with employees.

During our testing, there were 5 instances where the employee meeting dates could not be confirmed via the Human Resources Branch calendar. We were informed that meetings were set up by email or Microsoft Teams,

and our review of additional evidence confirmed that the meeting requirements were conducted by the Human Resources team as such the lack of a formal invitation was not deemed to be an exception.

We also found 8 instances of missing process information:

- for 4 employees, the vaccination attestation dates were not listed on the Excel attestation listing, and the employees' names were not found on the GC-VATS (Government of Canada Vaccination Attestation Tracking System) listing
- for 3 employees, their vaccination attestation dates were not listed on the Excel attestation listing
- for 1 employee, their name could not be found on the GC-VATS (Government of Canada Vaccination Attestation Tracking System) listing

Regarding the 8 instances, although the information was not included within the Excel attestation list, we verified that the employees had all been fully vaccinated by the required deadline, reviewed their completed attestations, and reviewed evidence that validation meetings were conducted. These instances all related to the lack of documentation of key activities in the established vaccination attestation validation process but do not relate to employee non-compliance with vaccination requirements. We found that all employees in our sample were vaccinated by the required deadline.

However, the 8 exceptions out of our sample of 279 resulted in an error rate of 2.9%, which is below our 5% threshold. When we extrapolated the 2.9% error rate across the population of 1,007 employees, we expect 29 exceptions.

In addition, in our sample of 279 files, we did not find any cases where an employee made a false attestation. We were also informed by the Human Resources Branch that in their sample of 1,007 files, there were no false attestations made. We concluded that overall the branch's operational processes and procedures for the vaccination attestations, as documented in Phase 1, were adequately implemented and followed.

Duty to accommodate

The branch developed key documents, which were examined in Phase 1 to support duty to accommodate situations such as the "PSPC (Public Services and Procurement Canada) Management Processes for the Implementation of the Policy on Vaccination," which provided management processes and procedures for unvaccinated employees requesting accommodation, and the "Employee attestation indicates employee is unvaccinated and requesting accommodation: Process for managers," which outlined the process for a manager to follow when receiving a request for accommodation. The types of accommodation requests included requests related to a medical contraindication (symptom or medical condition that is a reason for a person to not receive a particular treatment or procedure because it may be harmful), religious grounds and any other prohibited grounds of discrimination in the *Canadian Human Rights Act*.

The branch provided us an Excel list of 326 employees who requested a duty to accommodate from which we choose a sample of 177 (54%) to verify (details in Appendix C: Sampling strategy). The list included items such as employee name, accommodation request, management decision and the status at various dates. We tested the controls within the following stages of the Duty to Accommodate process: Request for accommodation, Labour Relations recommendation, Ad-hoc Advisory Group recommendation, Director General approval, and communication of decisions and next steps, as required, to the requestor.

During our testing, we found 1 instance where the Ad-hoc Advisory Committee did not provide a recommendation on the accommodation request, in accordance to the Duty to Accommodate processes and procedures. For this instance, the assessment was placed on hold as the requestor was on an extended sick leave and the return to work date was unknown. The employee was notified of the policy suspension and that the assessment would also be suspended. As the file was put on hold, we did not consider this an exception.

In our sample of 177, there were 103 samples where the employees were not granted accommodation, and in all cases the Human Resources Branch provided evidence to show that all required steps within the accommodation process were completed. Once the process concluded that no accommodation would be granted, the employee would be placed on administrative leave without pay or the employee could receive the vaccine in order to avoid being placed on administrative leave without pay.

As we verified a sample of employees in our vaccination attestation validation and administrative leave without pay testing, we did not conduct additional testing to verify if the employees who were not granted the accommodation, subsequently got vaccinated or were placed on administrative leave without pay. Our results of the vaccination attestation validation and administrative leave without pay testing are presented within this report under their respective headings.

Based on our analysis, we concluded that Human Resources Branch had evidence to support that they adequately followed and implemented the established operational processes and procedures in addressing employee requests for accommodation.

Administrative leave without pay

The “PSPC (Public Services and Procurement Canada) Management Processes for the Implementation of the Policy on Vaccination” examined in Phase 1, provided management processes and procedures for placing an employee on leave without pay. Employees who should have been put on leave without pay were clearly defined. The process detailed a list of actions, deadlines for the actions, and identified who was responsible to act. The branch provided an Excel list of 226 employees who were put on administrative leave without pay. From this population, we chose 143 (63%) employees to validate (details in Appendix C: Sampling strategy). The list included items such as employee name, the reason for being put on leave without pay and the effective start date of the leave. The branch also provided the My HRResource portal list that recorded the information of employees who were placed on administrative leave without pay, including their leave start dates.

In our analysis, we reviewed the emails along with the leave-without-pay letter that managers sent to unvaccinated employees which confirmed that the manager communicated the leave without pay status to the employee. The emails and leave without pay letters noted the unvaccinated status and the effective leave without pay start date. We also compared the leave without pay start dates stated on the letters to those on the My HRResource portal list to confirm that they were the same date. We also reviewed the My HRResource portal list to verify whether managers completed the leave without pay process in the system. The existence of the employee’s name on the portal list confirmed that the managers completed the processes.

We found 5 samples with exceptions to the completion of key activities in the administrative leave without pay process. However we did additional testing to confirm that the employees were adequately placed on

administrative leave without pay. The following indicates the missing information for each of the 5 samples.

- sample A: did not have a leave without pay email sent from manager to the employee
- sample B and sample C: missing leave without pay letters and leave without pay emails sent from manager to the employee
- sample D: leave without pay start date on the leave without pay letter differed by 1 day from the date on the My HRResource portal list
- sample E: did not have a leave without pay email sent from the manager to the employee, and the leave without pay start date on the leave without pay letter differed by 1 day from the date on the My HRResource portal list

To confirm that the employee was appropriately placed on administrative leave without pay, we completed the following additional procedures.

- sample A: we verified that the information on the employee's leave without pay letter was accurate, and checked the My HRResource portal list and confirmed that the employee was placed on leave consistent with the letter
- sample B and sample C: we reviewed screenshots from MYGCHR which showed the leave without pay start dates, thus confirming that the employees were placed on leave
 - we compared the leave without pay start dates to those on the My HRResource portal list, and confirmed that the dates were the same
- sample D: we could not find additional support to explain the 1 day difference in start dates
- sample E: we verified that the information on the employee's leave without pay letter was accurate and checked the My HRResource portal

list and confirmed that the employee was placed on leave consistent with the letter

- however, we could not find additional support to explain the 1-day difference in start dates

The exceptions noted all related to the lack of documentation of key activities in the established Administrative Leave Without Pay process. However we found that all employees in our sample were appropriately placed on administrative leave without pay.

The 5 exceptions out of our sample of 143 resulted in an error rate of 3.5%, which is below our threshold of 5%. When we extrapolated the 3.5% error rate across the population of 226 employees, we expect 8 exceptions.

Based on the work conducted, we concluded that overall the Human Resources Branch had the evidence to confirm and validate that the process for putting an employee on administrative leave without pay was adequately implemented and followed by managers.

Return to work from leave

The “PSPC (Public Services and Procurement Canada) Management Processes for the Implementation of the Policy on Vaccination,” examined in Phase 1, provided management processes and procedures for employees returning from leave without pay. The process detailed a list of actions, deadlines for the actions and who was to act. According to the policy, if an employee got vaccinated and submitted an attestation form to the manager to indicate the new status, this employee would be able to return to work from leave without pay.

Human Resources branch provided us with a list of 38 employees who returned to work from leave. We took a sample of 35 (92%) employees to validate (details in [Appendix C: Sampling strategy](#)). We reviewed the leave without pay list to confirm that the employees were part of the population

of employees placed on administrative leave without pay. We also verified the employee's name against the GC-VATS (Government of Canada Vaccination Attestation Tracking System) report to confirm that they received at least 1 vaccine dose before their return, as once an employee confirmed that they had received a vaccine dose they were eligible to return. The *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police* stated that, once an employee received their first vaccine dose, they have 10 weeks to receive their second dose or they would be placed on leave without pay.

We found that for 34 out of 35 samples, the employees were placed on administrative leave without pay due to their unvaccinated status and received at least 1 vaccine dose before their return to work. We also found all of the employees names on the My HRResource portal list which confirmed that the managers completed the return-to-work process.

It should be noted that of the 34 employees, we received evidence that:

- 16 were fully vaccinated and returned to work
- 9 had their accommodation request granted and allowed to return to work without vaccination
- 9 received the first vaccination dose and returned to work

Concerning the 9 employees who received the first vaccination dose and returned to work, based on the date of the dose we noted that 8 who received their first dose in order to return to work, would have been required to receive their second dose after the vaccination policy was suspended, thus out of the scope of this audit. In December 2021, 1 employee received their first dose, thus they would have been required to receive their second dose in February 2022. This individual would be included in our vaccination attestation validation testing population in

which testing confirmed that all employees we sampled were fully vaccinated. As noted previously, the policy was suspended in June 2022, thus out of the scope of this audit.

For the 1 exception, we reviewed communication from the employee to their manager that they received their first dose but the attestation was not updated on GC-VATS (Government of Canada Vaccination Attestation Tracking System) and no further attestation evidence was provided. We concluded that this is not sufficient evidence to prove the employee's partially vaccinated status prior to his return to work.

The 1 exception out of our sample of 35 resulted in an error rate of 2.9% which is below our threshold of 5%. When we extrapolated the 2.9% error rate across the population of 38 employees, we expect 1 exception.

Based on our findings, we concluded that overall Human Resources Branch had evidence to confirm that the operational processes and procedures for returning employees to work were adequately implemented and followed.

Conclusion

Based on our testing, we found that overall the branch had evidence to confirm that the documented operational processes and procedures as reviewed in Phase 1 for the vaccination attestation, the duty to accommodate, administrative leave without pay and return to work from leave were adequately followed and implemented.

Acknowledgement

In closing, we would like to acknowledge, recognize, and thank the Human Resources Branch for the time dedicated, and the information provided during the course of this engagement.

Appendices

The following is appendix material to this audit report.

Appendix A: Audit criteria and methodology

Based on the Office of the Chief Audit, Evaluation and Risk Executive risk assessment, the following lines of enquiry were identified:

Description of lines of enquiry

Lines of enquiry	Criteria
Vaccination Attestations 1. The operational processes and procedures for the Vaccination Attestations were adequately documented and implemented.	1.3 Human Resources Branch has documentation to confirm and validate that the process was adequately followed and implemented.
	1.4 Human Resources Branch has documentation to confirm and validate that the process was adequately implemented in the cases where employees made false attestations.
Duty to Accommodation 2. The operational processes and procedures for the Duty to Accommodation were adequately documented and implemented.	2.3 Human Resources Branch has documentation to confirm and validate that the process was adequately followed and implemented.
	2.4 Human Resources Branch has documentation to show the steps completed if an employee was not granted an accommodation.

Administrative Leave Without Pay 3. The operational processes and procedures for the Administrative Leave Without Pay were adequately documented and implemented.	3.3 Human Resources Branch has documentation to confirm and validate that the process was adequately followed and implemented.
Return to Work from Leave 4. The operational processes and procedures for the Return to Work from Leave were adequately documented and implemented.	3.4 Human Resources Branch has documentation to confirm that the processes were followed by managers (as putting the employee on administrative leave without pay is a manager's responsibility). 4.3 Human Resources Branch has documentation to confirm and validate that the process was adequately followed and implemented. 4.4 Human Resources Branch has documentation to confirm that the processes were followed by people managers.

Methodology

The methodology for examination includes the following:

- the planning phase will include document collection and examination, as well as interviews with key stakeholders in the Human Resources Branch
- the examination phase will include testing of a sample of employee files (refer to [Appendix C: Sampling strategy](#) for details of the sample selection methodology)
- at the end of the examination phase, the audited organization will be requested to provide validation of the findings

- during the reporting phase, the audit team will document the audit findings, conclusions and recommendations in a Director's Draft Report
- this report will be internally cleared through the Office of the Chief Audit, Evaluation and Risk Executive quality assessment function
- the audited organization will be provided with the Director's Draft Report and will be requested to review and comment on the report
- comments will be assessed and incorporated in the Chief Audit, Evaluation and Risk Executive's Draft Report
- this report will be sent to the audited organization for final acceptance
- a management response to the report, and a Management Action Plan in response to the audit recommendations, will be requested if applicable
- the Draft Final Report, management response, and Management Action Plan if applicable will be tabled at the Departmental Audit Committee meeting for final approval

Appendix B: Glossary

Glossary of terms

Term	Definition
Administrative Leave Without Pay	A temporary non-pay status and absence from duty with the employer's permission due to the employee's unvaccinated status.

Duty to Accommodate	Employer's obligation to provide accommodation needs for employees who are unable to be fully vaccinated based on a medical contraindication, religion, or another prohibited ground of discrimination as defined under the Canadian Human Rights Act.
GC-VATS	Government of Canada Vaccine Attestation Tracking System is the system that allows employees to report their current vaccination status.
HRB	Human Resources Branch
MyGCHR	The MyGCHR is a system where all Human Resources administrative transactions can be submitted by employees.
My HRResource	The My HRResource Portal is a self-service tool that allows PSPC managers and employees to submit and track various service requests and to obtain information and tools online.
Return to Work from Leave	Employees who take leave or were placed on administrative leave without pay to be restored to the position of employment held by the employee when the leave commenced.

Appendix C: Sampling Strategy

Methodology

During the execution of the vaccination policy, the Human Resources Branch developed operational processes and procedures for the following 4 categories:

- the Vaccination Attestation Verification
- Duty to Accommodate
- Administrative Leave Without Pay
- Return to Work

We used a statistical sampling approach using random sample selection for each of the 4 categories. This approach chosen as it allows for mathematically constructed conclusions regarding the population, providing a non-compliance rate that can be generalized.

To assist in calculating the sample size for each category, we used Calculator.net sample size calculator. For each of the 4 vaccination categories, a confidence level of 95% (most commonly used for business processes) and margin of error of 5% (industry best practice is between 3% and 5%) were applied.

Based on the parameters, the following sample sizes were calculated for each category. The samples were chosen randomly with the use of Excel.

Category Size Calculation Examples

Category	Population (employee files)	Sample size (employee files)	Sample percentage
Vaccination Attestation Verification	1,007	279	28%
Duty to Accommodate	326	177	54%
Administrative Leave Without Pay	226	143	63%

Return to Work	38	35	92%
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