

AUDIT AND OPERATIONAL REVIEW COMMITTEE – 16 NOVEMBER, 2009

INTERNAL AUDIT REPORT OF THE PROPERTY TAX DEPARTMENT

Recommendation

The City Auditor recommends :

That the Internal Audit Report of the Property Tax department be received.

Economic Impact

The recommendations suggested by the auditor and the implementation of corrective actions in the audit report, will improve the effectiveness of risk management, control and governance processes of the department. Some impact will be economic and will be measurable in dollar terms, while others will provide intangible benefits which may not be measurable. Other benefits will be an improvement in the efficiency and effectiveness in the operations of the department. Internal Audit adds value to all areas of City activity which are audited.

Communications Plan

The report will be posted on the web by the Corporate Communications Department.

Purpose

To present to the Audit and Operational Review Committee, the Internal Audit Report of the Property Tax department.

Background - Analysis and Options

The audit was part of the 3 year risk-based Internal Audit Work Plan which was approved by the Audit and Operational Review Committee.

The internal audit report is provided as an attachment. The Executive Summary in the report summarizes the major findings. The report includes, for all deficient items, (1) the observations of the auditor, (2) the implications, (3) the auditor's recommendations, (4) Management's response for corrective actions and (5) the auditor's response to the corrective actions.

Relationship to Vaughan Vision 2020

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

Regional Implications

Not applicable

Conclusion

1. The Internal Audit Report includes the audit findings, recommendations and corrective actions.
2. The Director and Manager of the department/operation audited, have responded favourably to the observations and recommendations in the Internal Audit Report.
3. When all corrective actions are implemented, (1) internal controls will be improved, (2) the quality of performance in carrying out assigned responsibilities will be enhanced, (3) the department/operation will operate more effectively and efficiently and (4) the Internal Audit department will have added value to the organization and assisted members of the organization in the effective discharge of their responsibilities.

Attachments

Internal Audit Report of Property Tax Department.

Report prepared by:

Michael Tupchong, CA, CIA, CPA, CFE
City Auditor

Respectfully submitted,

November 12, 2009

Clayton Harris
City Manager
City Of Vaughan
2141 Major Mackenzie Drive
Vaughan, Ontario
Canada L6A 1T1

Dear Clayto Harris,

Re: Internal Audit of Property Tax Department

I have completed the internal audit of Property Tax Department. This audit was included in the three year audit work plan.

A follow-up letter will be sent to the auditee, 30 days from the issue date of this Internal Audit Report, requesting the status of Corrective Actions and Timeline as noted in this report. Subsequent follow-up letters may be sent until all Corrective Actions and Timeline have been satisfactorily implemented.

I would like to thank Director Barry Jackson, Manager Maureen Zabiuk and Supervisor John de Santos for accommodating me and providing me with unrestricted access to all staff and information during the audit.

I have exercised independence, objectivity and due professional care in accordance with the Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors.

The Internal Audit Department is committed to adding value, providing continuous improvement recommendations and professional service to the whole organization with integrity and credibility.

Sincerely,



Michael Tupchong CA, CIA, CPA, CFE
City Auditor

cc: B. Jackson M. Zabiuk J. De Santos J. Atwood-Petkovski

INTERNAL AUDIT REPORT
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Executive Summary

1. In a number of cases, the Purchase Order is dated after the invoice is received.
2. A balance of \$427,095.14 remains outstanding from a corporation that was billed for services provided by the City's Fire department as a result of a major fire. The provision for Tax Adjustment totals \$213,000 as at December 2007. The auditor is concerned that this may be inadequate. This will be reviewed as part of the 2008 year end review by the Finance department.
3. As of November 18, 2008, the Accounts receivable balance for property taxes and penalties in arrears, excluding 2008 taxes outstanding, totalled \$16,607,000, most of which is current, however some outstanding amounts go back to 1994.
4. Tax Adjustments to accounts vary from a few thousand to over \$100,000. Three clerks in the department can make adjustments to taxes levied based on a number of legislated reasons.
5. The City allows an annual property tax rebate to assist low income elderly residents of Vaughan. The wording on the application form which the owner certifies, is not specific enough and can be improved.
6. Some Expense claim forms for meals and mileage, were not satisfactorily filled out. Some receipts did not have the required information.
7. Some invoices were not signed and dated (a signed cheque requisition was attached) to evidence that the goods were received, that the charges were correct and that they have been approved for payment.
8. Cell phone invoices are not reviewed and signed by the supervisor. This has been the practice. There is currently no written policy requiring supervisor signature for Cell phones.

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DEFINITION, OBJECTIVE AND SCOPE

1. **Definition:** Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
2. The **objective** of Internal Auditing is to assist members of the organization in the effective discharge of their responsibilities. To this end, Internal Auditing furnishes them with analyses, recommendations, counsel, and information concerning the activities reviewed. The internal audit objective includes promoting effective control at reasonable cost. In the end, Internal Audit is focussed on continuous improvement of the organization.
3. The **scope** of Internal Auditing encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of control and the quality of performance in carrying out assigned responsibilities. The Internal Auditors have authority to review any phase of City activity. The scope of this audit may include one or more of the following:-
 - Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
 - Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.
 - Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
 - Appraising the economy and efficiency with which resources are employed.
 - Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
 - Reviewing the identification of risk exposures and use of effective strategies to control them.
 - Reviewing specific operations at the request of the Audit Committee or City Manager, as appropriate.

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FOLLOW-UP ON CORRECTIVE ACTIONS AND TIMELINE

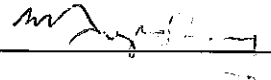
1. It is extremely important that all Corrective Actions and Timeline as stated in this Internal Audit Report are implemented as soon as possible.
2. The Internal Audit Department will perform regular follow-ups, the first being 30 days after the issue date of the Internal Audit Report, followed by subsequent 30 days until all Corrective Actions and Timeline have been satisfactorily implemented. Follow-up audits may be done to verify the reported implementation.
3. The Corrective Actions and Timeline will ensure that the deficiencies as raised by the Auditor will be addressed. After all Corrective Actions and Timeline have been implemented, there will be improvement in the effectiveness of risk management, control, and governance processes. The department will operate more efficiently and effectively. Members of the organization will also have discharged their responsibilities.
4. At the discretion of the Commissioner/Director, this report may be distributed to the appropriate staff members under their jurisdiction. Deficient items which could be common across the organization should be globally addressed. Further consideration should be given to revise/update current policies and procedures, as deemed necessary.

INTENDED PURPOSE OF REPORT

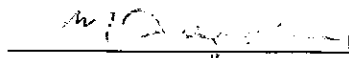
This report is presented purely to add value and to improve the operation in terms of the scope of the audit for effectiveness, efficiency and continuous improvement. Areas reviewed were considered to be operating effectively, except where specifically noted as observations for which the auditor has made recommendations for improvement. The report is not intended to criticize/discredit any individual, or the management of the operation. The recommendations are suggestions of the auditor to achieve the objective of the audit.

Auditor(s): Michael Tupchong

Signature: _____



Approved: _____



INTERNAL AUDIT REPORT
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Observations

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Purchase Orders issued after Invoices Received

Observations

It was observed that in a number of cases, the department makes out the Purchase Order (PO) after the Invoice is received. For example:

- 1) The department received an invoice dated January 11, 2007 from a printer for \$9,221.01. The Purchase order was dated January 30, 2007.
- 2) Another invoice dated 31 January, 2007 was received from another printer for \$4,159. The Purchase Order was Dated 2 February, 2007.
- 3) Another invoice dated 31 January 2007 was from another printer for \$5,124.30. The Purchase Order was dated March 9, 2007.

The proper process for the PO is to obtain the cost of the service/work to be done, and if the price is acceptable, to have it authorized, and then to issue the PO to the vendor to show the department's commitment to have the work/service done at the agreed cost. The vendor then performs the work/service after the PO has been issued to them. The auditor is aware that in many instances, the PO number may be given over the phone or by e-mail, for the sake of expediency, and this is accepted by the vendor to proceed with the order even though the physical copy of the PO may not have been received.

Implications

1. By completing the PO after the work/service has been done, when the Invoice has been received or after the contract has been signed, is a paper compliance exercise, and the proper timely process of the PO is not adhered to.
2. By not having a mutual commitment to an agreed price up front and issuing a PO before ordering the products/services, the supplier may not be bound to the amount quoted.

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Recommendations

It is recommended that:

The Purchase Order should be completed, dated and authorized BEFORE the product/service is ordered. This will ensure that the process is followed as intended. The PO is a contract between the buyer and the vendor at the agreed price for the agreed quantity and description of product/service. Issuing a PO after the invoice has been received defeats the true purpose of the PO and is only a compliance exercise.

Corrective Actions and Timeline (Director Barry Jackson Response)

The PO will be made out prior to the receipt of the invoice in the future however It should be noted that the Property Tax Supervisor always gets 3 quotes, in writing, prior to any agreement of service; as per Purchasing policy, the accepted price is always the lowest quote and then a PO requisition is initiated

Auditor's Response To Corrective Actions and Timeline

Per the response, recommendations have been implemented.

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Provision for Tax Adjustments

Observation:

1. On October 17, 2006, a corporation provided a promissory note to the City with payment provisions for four years totalling \$854,190.27 for monies owing as a result of the services provided by the City's Fire department for a clean up following a major fire.
2. This amount was subsequently placed on the debtor's tax roll to aid collectability.
3. The outstanding balance of \$445,654.08 was credited to the Provision for Tax Adjustments due to concerns of collectability.
4. Two payments under the terms of the note were received and honoured leaving a balance of \$427,095.14 on 31 December, 2007.
5. For 2007 the Provision for Tax Adjustments was reduced to \$213,000.
6. . No further payments have been received since the corporation is now in a court-ordered receivership.
7. The Finance department will be reviewing the adequacy of the Provision for Tax Adjustments balance of \$213,000 at year-end in light of the receivership and will make the appropriate adjustment.

Implication:

1. It is uncertain that the full \$427,095.14 would be recoverable and therefore the provision for tax adjustments of \$213,000 may be inadequate.

Recommendation:

It is recommended that:

In light of the most recent information, the Finance department should consider if the Provision for Tax Adjustments for the corporation should be increased from \$213,000 to \$427,095.14 for the December 31st year-end.

Corrective Actions and Timeline (Director Barry Jackson Response)

The provision had already been increased to reflect the change in circumstances surrounding the property as part of the 2008 year-end review process.

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Auditor's Response To Corrective Actions and Timeline:

The allowance has been increased. There are no more concerns for the auditor.

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Accounts Receivable of Property Tax in Arrears

Observations

1. As of November 18, 2008, the Accounts receivable balance for property taxes and penalties in arrears, excluding 2008 taxes levied, totalled \$16,607,000. This is made up by year as follows:-

<u>Year</u>	<u>Residential</u> <u>\$ '000</u>	<u>Commercial/Industrial</u> <u>\$ '000</u>	<u>Total</u> <u>\$ '000</u>
2007	6568	3569	10137
2006	1883	1724	3607
2005	597	379	976
2004	337	622	959
2003	182	22	204
2002	161	10	171
2001	150	11	161
2000	129	12	141
1999	27	10	37
1998	35	1	36
1997	84	0	84
1996	80	0	80
1995	6	0	6
1994	<u>8</u>	<u>0</u>	<u>8</u>
	<u>10,247</u>	<u>6,360</u>	<u>16,607</u>

2. The amounts owing are due to unpaid taxes and penalties for residential and commercial/industrial properties.
3. For 1994 and 1995, the amounts owing were due to penalties only and not taxes in arrears.
4. The City charges a penalty of 15% per annum for all outstanding balances.
5. 2008 taxes are in progress at the time of this audit and are excluded from this observation.
6. The City levied approximately \$3,9 Billion in taxes for the period 1994 to 2007 inclusive.

Implications

1. Although the % of Accounts Receivable in relation to the taxes levied is low (.43%), this is still substantial cash flow for the City.

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2. Amounts in arrears go back to 1994. The longer an account is in default, the more difficult it will be to collect.

Recommendations

It is recommended that the outstanding balances should be reviewed and "cleaned up" as much as possible so that:

1. Adjustments can be made to rectify the balances owing.

The aim should be to reduce outstanding balances going back many years to 1994.

Corrective Actions and Timeline (Director Barry Jackson Response)

The department is very aware of the accounts in question (1994-2000) and have the balances noted above under control. The department is dependent on decisions being released by the Assessment Review Board, MPAC and/or the Province before knowing how to correct the unpaid balance situation. Other accounts are small pieces of vacant land where problems of ownership and assessability have come into question. The department is working with MPAC to address these issues as time permits. One account is approved under the City's "Senior Relief from Late Payment Charges" program (by-law 305-2005).

Collection should not be an issue as the City's outstanding property taxes are secured by the property. Staff constantly prioritize work loads and assign resources accordingly.

Auditor's Response To Corrective Actions and Timeline:

The department should resolve the outstanding balances from 1994 to 2000 as soon as possible.

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Tax Adjustments

Observations

1. Three Clerks in the department can make adjustments to taxes levied based on a number of reasons for example:
 - a. Reconsideration (Assessment Review Board or Minutes of Settlement)
 - b. Penalty adjustment
 - c. Bill 140 adjustment
 - d. Penalty cancellation
 - e. Property is severed
 - f. 357and 358 applications

The dollar value of the adjustments varies from a few thousand dollars to over \$100,000.

2. All adjustments are manually calculated on paper. In most cases, the Statement of Account has to be reconstructed, sometimes going back a number of years. It was observed that the workings of the calculations for the adjustments are not always kept.
3. A clerk was asked to verify the adjustment which was put through in 2007 as a result of the Assessment Review Board. The clerk did not have her previous calculations and had to recalculate the adjustment number. She was unable to arrive at her original number of \$2,058.77 which was adjusted to an account. She was out by \$95.36.
4. The auditor was informed that the supervisor/manager always reviews adjustments over \$25,000, but does not sign off on the actual paperwork. The adjustments give rise to journal entry adjustments which are approved by the supervisor/manager.

Implications

- 1) There is great reliance placed on the clerks that their calculations are correct for calculations under \$25,000. Errors could be made and these would be undetected.
- 2) There is no evidence of consistent review of calculations over a certain dollar threshold.
- 3) The adjustment figure could be challenged by a resident. Without keeping all the calculations, there may be no supporting documentation of how the amount was calculated. Some calculations can take many hours or days to calculate. To re-calculate would be time consuming.

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Recommendations

It is recommended that:

- 1) For adjusting journal entries exceeding \$10,000 the calculations should be reviewed. The reviewer should sign and date the workings to evidence the review and verify that the calculations are correct.
- 2) Working papers of calculations should be kept on file for audit and backup purposes.

Corrective Actions and Timeline (Director Barry Jackson Response)

As stated above the supervisor/manager currently reviews all adjustments over \$25,000 however staff will now review and initial adjustments over \$10,000 and all working papers will now be retained.

Auditor's Response To Corrective Actions and Timeline:

As per the response, the recommendations have been implemented.

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Elderly Home Ownership

Observations

1. The City allows an annual Property Tax rebate to assist low income elderly residents of Vaughan.
2. For 2007, the amount is \$270 per application and increases in all subsequent years by the amount of the annual percentage increase in the City's portion of the real property tax rate.
3. An application form has to be completed by March 31 of each year. To qualify for the tax credit, the applicant has to fulfil a number of conditions. There were 1154 successful applicants totalling \$311,580 in rebates for 2007. There were approximately 203 unsuccessful applicants for 2007.
4. There is a by-law 313-2007 which governs the property tax rebate and the conditions that have to be fulfilled in order to qualify.
5. All applications are sent to and verified by the department of Human Resources Development Canada (Federal) before final processing by department
6. On a test review of 21 application forms, the auditor observed that:
 - (a) five forms were not completely filled out resulting in some missing information
 - (b) The wording on the application form which the owner certifies, is not specific enough and can be improved.
7. A printout of all the successful Elderly Home Ownership (EHO) applicants is printed out. A review of this report is apparently done but there is no signature applied to the report.

Implications

Based on the wording of the application form,

(1) An owner who has rented out the property, can claim a rebate because the owner is not certifying that the house is not rented out.

(2) The owner who may not claim a rebate if he/she owns more than one property, may claim more than one tax credit because the owner is not certifying that he/she does not have more than property.

3) An owner may claim property tax rebates even though all conditions may not be met because the owner is not asked to certify that he/she has met all the required conditions.

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Recommendations

It is recommended that:

- 1) The wording in the application form should be revised to include the following declarations:
 - (a) "I or my spouse or we both are the registered owner(s) of the real property in question for a period of at least one year on March 31.
 - (b) I or my spouse or we both occupy the property as our principle residence and it is not rented out.
 - (c) I or my spouse or we both receive a monthly Guaranteed Income Supplement (GIS) under the Income Security Program of the Government of Canada.
 - (d) I or my spouse or we both are not claiming this property tax grant for more than one property should we own more than one property."
- 2) A printout of all the successful Elderly Home Ownership (EHO) applicants should show the signature of the reviewing supervisor.
- 3) The application form should be filled out in its entirety at all times by the applicant. If the form is not filled out completely then the form should not be accepted by the department.

Corrective Actions and Timeline (Director Barry Jackson Response)

The elderly grants application form has been changed to include the declarations as indicated in recommendation #1.

The other recommendations will be incorporated into the process.

Auditor's Response To Corrective Actions and Timeline:

A follow-up will be done to verify that all recommendations have been implemented.

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Mileage and Meals

Observations

The following examples were observed from a review of a sample of expense claim forms:

1. For mileage claims, the reason is given; for example "Assessment Review", "MPAC's office year-end", "Vacancy inspection", but the place of departure and destination is not always given.
2. The Manager and Supervisor attended a seminar at Blue Mountain for 2 days. The Expense Claim Form did not show the "from" details. Only the total kilometres were shown. The "from" location could be from home or from work and needs to be specified.
3. For meals, the signed credit card receipt is provided but not the detailed receipt showing the details of the meals.
4. The business purpose of the meal is not provided other than the names of the attendees.
5. The employee went to lunch with the supervisor on a number of occasions. The employee paid for the lunch and claimed the expense on her Expense Claim Form which was approved by the supervisor.
6. The Expense Claim form is not filled out according to the columns "Meals and Entertainment", "GST incl" and "Net" on the Expense Claim form.

Implications:

1. Without the "From" and "To" details, the mileage cannot be accurately confirmed.
2. Full details regarding the meals are not provided.
3. By approving the subordinate's claim of the meal expense of which he was a part of, the supervisor may be perceived as approving his own meal expense.

Recommendations:

It is recommended that:-

1. For all mileage claims, the reason for the trip and the place of departure and destination should also be provided. The location details of the "From" and "To" details on the Expense Claim form should be provided.

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2. For meals, detailed receipts should be provided together with the signed credit card receipts. The (1) business nature of the meal should be provided including (2) the names of the attendees. "Staff lunch" as a purpose could be supplemented with, for example, "discuss property tax update".
3. The meal costs should be entered under the appropriate columns of the Expense Claim form.
4. The most senior staff member (i.e., supervisor) should always pick up the bill. He should then claim the expense which should be approved by his supervisor.

Corrective Actions and Timeline (Director Barry Jackson Response)

Recommendations have been incorporated.

Auditor's Response To Corrective Actions and Timeline:

Recommendations have been implemented as per the response.

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Sundry Expenses:

Observations:

A review of sundry expenses revealed the following:

1. The department periodically purchases food/snacks from the cafeteria for an event, and receives an Invoice every time. The invoices may not be signed (and dated) as evidence that the goods were received and that the charges were correct.
2. Spring water was purchased from a vendor. The delivery tickets were signed as to the goods received. The invoice was not signed and dated to verify that the invoice agreed to the delivery tickets and that the charges on the invoice were correct.
3. On a food purchase, the GST and half PST was incorrectly charged to the expense account and the other half PST was incorrectly charged to a Tax Receivable account (1000.2292.02). This was an inadvertent human error by the clerk in accounting.

Implications:

1. Without the invoice being signed and dated there is no assurance that the charges have been checked for accuracy and that the goods have been received (if there is no signed packing slip).
2. On food purchases, incorrect GST and PST are charged to the General Ledger accounts.

Recommendations:

It is recommended that:

1. Invoices should be signed and dated to verify that goods were received and that the charges on the invoices are correct and have been approved for payment.
2. The cost of the food plus all the PST and half of GST should be charged to the expense account with the other half GST charged to the Tax Receivable account as only half the GST is recoverable.

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Corrective Actions and Timeline (Director Barry Jackson Response)

Staff are not in agreement with recommendation #1, currently staff prepare, sign and attach a cheque requisition to the invoice thereby providing the receipting evidence, cost verification and the authorization to pay. The use of a cheque requisition provides additional necessary tax information and presents a uniform easily read document for data input purposes. Signing the invoice would be redundant.

Auditor's Response To Corrective Actions and Timeline:

The authorization of the Cheque Requisition is the authority to request a cheque to pay the invoice. The signature on the invoice provides assurance that the goods/services have been received and that the information and charges on the invoice have been reviewed and are correct. This provides effective internal control and is strongly recommended. The signing of the invoice would not require much more effort. If the unsigned invoice was separated from the Cheque Requisition, then there would be no evidence that the invoice was checked as being correct.

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Cell Phone Invoices

Observations

It was observed that the cellular phone invoices are signed by the employee but not by the supervisor. There is currently no written policy in place for cellular phones.

Implications

The employee's supervisor is not reviewing and authorizing (by way of signature), the employee's charges.

Recommendations

It is recommended that :

Cell phone charges are a specific expense of the employee, similar to travel expenses. The invoice showing the calls made and related charges should be reviewed and signed by the employee to verify its accuracy, and should be reviewed and signed by the employee's supervisor to indicate the approval for payment.

Corrective Actions and Timeline (Director Barry Jackson Response)

Recommendations have already been incorporated.

Auditor's Response To Corrective Actions and Timeline:

Recommendations have been implemented as per the response.

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Computer Supplies

Observations:

1. The department purchased 4 Lexmark toners for a total of \$1279.59. The Field Purchase Order (FPO) was satisfactorily signed and dated before the goods were ordered. However the invoice was not signed and dated as evidence that the charges were correct and that the goods were received. The FPO was appropriately filled out in other areas.

2. The department purchased services to “re-arrange two work stations in the Tax office”. The FPO receiving date was not completed. The Invoice was appropriately signed but not dated.

Implications:

Signing and dating each invoice provides assurance that the services/goods were received and that the charges on the invoice are correct.

Recommendations:

It is recommended that:

1. All Invoices from vendors, should be signed and dated by the receiver to indicate that the services/goods were received and that the charges on the Invoice are correct. This is good internal control practice.

2. The Field Purchase Order should be completely and accurately filled out in all areas.

Corrective Actions and Timeline (Director Barry Jackson Response)

Staff are not in agreement with recommendation #1, currently staff prepare, sign and attach a cheque requisition to the invoice thereby providing the receipting evidence, cost verification and the authorization to pay. The use of a cheque requisition provides additional necessary tax information and presents an uniform easily read document for data input purposes. Signing the invoice would be redundant.

Auditor’s Response To Corrective Actions and Timeline:

(1) The authorization of the Cheque Requisition is the authority to request a cheque to pay the invoice. (2) The authorization of the FPO is the authority to purchase the goods/services. (3) The signature (and date) on the invoice provides assurance that the goods/services have been received and that the information and charges on the invoice have been reviewed and are correct. This provides effective internal control and is strongly recommended. .The signing of the invoice would not require much more effort. If the unsigned invoice was separated from the Cheque Requisition, then there would be no evidence that the invoice was checked as being correct.

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CONCLUSION

1. Based on the scope of audit work mentioned in the beginning of the audit report, areas reviewed were considered to be operating effectively, except for the noted observations for which the auditor made recommendations for improvement.
2. The Commissioner and Director of the department/operation audited, have responded favourably to all observations and recommendations in the Internal Audit Report.
3. When all corrective Actions and Timeline are implemented, (1) internal controls will be improved, (2) the quality of performance in carrying out assigned responsibilities will be enhanced, (3) the department/operation will operate more effectively and efficiently and (4) the Internal Audit department will have added value to the organization and assisted members of the organization in the effective discharge of their responsibilities.