



Online Systems/Business Efficiency Performance Audit Consolidated Report

Fiscal Year (2019-2020)

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List of Acronyms

AC	Audit Committee
ATIPP	Access to Information and Protection of Privacy
DA	Direct Award
DSMG	Departmental System Managers Group
ECO	Executive Council Office
GAM	General Administration Manual
GIAS	Government Internal Audit Services
GY/YG	Government of Yukon
HPW	Highways and Public Works
ICT	Information and communications technology
IIA	The Institute of Internal Auditors
IM	Information Management
IRMC	Information Resource Management Committee
MBS	Management Board Secretariat
RFP	Request for Proposal
SOA	Standing Offer Agreement

1.0 Executive Summary

1.1 Introduction

In 2018-19, Government Internal Audit Services (GIAS) conducted a risk assessment of various potential audit areas across the government. The results showed that online services was the business area that should be prioritized for a performance audit during the 2019-20 fiscal year. This performance audit was approved by the Audit Committee (AC) as part of GIAS' Annual Plan for 2019-20.

GIAS completed this audit in fiscal 2020-21 in four parts as follows:

- Part 1 – Planning
- Part 2 - Procurement
- Part 3 – Implementation
- Part 4 – Efficiency and Effectiveness

The individual audit reports for the four parts have been approved by the AC in fiscal 2020-21. This consolidated report summarizes the findings and recommendations in those four reports.

1.2 Objectives

The objective of this Online Systems/Business Efficiency Performance audit was to provide assurance to YG that the departments responsible for the online services/internal business efficiency systems implementation used efficient management processes and achieved the expected results, while delivering high quality service to Yukoners.

1.3 Scope

The performance audit scope covered systems funded/implemented from 2014-15 to 2018-19 inclusively. This audit examined the management around the selected systems from their planning phase to their implementation stage, and the usage of these systems by the public service and/or taxpayers to assess if the stated objectives were achieved.

1.4 Conclusion

As per the information collected analyzed and assessed for this audit, GIAS concludes that the processes and controls relating to procurement of systems were consistent with policy, implementation of the systems was effective, and the systems were generally efficient. The only significant audit finding related to the lack of adequate and consistent performance measures and tracking. Other findings related to improvements

required in documentation of project planning and case management, governance structure and reporting responsibilities, Documentation of rationale for the Direct Award contracts and feedback opportunities to users of the implemented systems.

1.5 Summary of main findings

Significant Finding:

The systems audited were generally sufficient and efficient. However, no performance measures were used and analyzed on an ongoing basis.

Risk

Without continued assessment of performance measures, there is a risk that the project outcomes are not being met, and that may remain unnoticed.

Impact

The outcomes may not align with YG's overall strategic direction, which could result in the desired outcomes not being achieved and harm YG's reputation. Issues with the project may not be identified in a timely manner, which could cost YG time and money.

Recommendation:

Performance measures for each system should be identified and implemented, and performance should be assessed periodically, with documents of the review and remediation actions taken to address any performance issues.

Management response:

Management has accepted the audit recommendation and has initiated the action plan with a target completion timeline of Q4, of fiscal 2021-22.

For details please refer to appendix 1.

Other Findings:

- Case information and documentation related to project planning, procurement and implementation needs to be improved to include all the information needed; including system design elements, financial analysis and support, performance measures, risk, roles accountability, assumptions, and outcomes.
- The governance structure and accountability areas need to be improved to assign leadership, roles and responsibilities for the project implementation and outcome including resolution of issues.
- Detailed analysis documentation should be prepared on contracts awarded on Direct Award (DA) to support the assurance that the vendor would provide best value to YG for the money spent on contracts awarded without competition.

- For the system implementations completed, sufficient follow-up surveys or other feedback opportunities should be provided to users to determine user satisfaction and to identify issues for resolution in a timely manner.

For details, please refer to Appendix 2 to 5 Containing the Part 1 to Part 4 individual audit reports.

Approved by Audit Committee on July 9, 2021

Appendix 1 - Recommendations, Management Response and Action Plan

Recommendation	Management Response /Action	Target Date	Position(s) Responsible
<p>1. No project should be approved by IRMC without a documented case that contains all the information requested as per the format used, including performance measures. DSMG needs to properly identify and organize each case in a manner that at any time the case could be tracked and reconcile with the list of projects being funded by the fiscal year for IRMC oversight. Each project will keep all the documentation and performance measures collected in the file and up to date to be reviewed on periodical basis and support any remediation/performance issues that needed to be addressed.</p>	<p>This recommendation is accepted and is being implemented as per the following:</p> <ul style="list-style-type: none"> Currently all projects have concept cases which have been evaluated and for which departments are accountable for On Going ensuring the template is complete with all information and aligned with outcomes to be achieved with the project. The concept cases are a prerequisite for IRMC approval and define the project outcomes against which project performance can be measured. Roles and responsibilities must be clearly defined and documentation updated throughout the length of the project and be used to monitor the health of the project and make any adjustments along the way in order to support performance of actual project execution, including outputs. Our action plan takes the position that there are 2 categories of performance measures that we will address. <ol style="list-style-type: none"> Performance of the actual project execution <ul style="list-style-type: none"> Results - were planned baselines (schedule budget, etc) met Stakeholder satisfaction 	Ongoing	IRMC. Departments presenting the concept case. IRMC Secretariat, PMO

	<ul style="list-style-type: none"> Monitoring - were variances managed and explained through risk and change management processes <p>Performance of the solution delivered by the project.</p> <p>Management Action: Performance of Actual Project Execution</p> <p>The 'Performance of the actual project execution' category will, in the future, be set out in PMO Performance dashboards using hard measurements associated with budgets and schedules as well as more soft measurements coming from things such as surveys. However, at this time, we plan to utilize a project closure process to capture survey results from team members and stakeholders which will be used to determine an assessment of the 'Performance of the actual project execution'.</p> <p>The action steps we will take are:</p> <ol style="list-style-type: none"> Develop an initial survey to capture results. Plan on tweaking this survey as areas for improvement are identified Establish a date for reviewing the process and determining required improvements linked to the project documentation and concept case submission 	Q2	
		Q2	

	<p>3. Formalize the Project Closure process with the rudimentary requirements which will include a necessary level of governance.</p> <p>4. Establish a method for capturing history and reporting on the results based on benefits and efficiencies achieved.</p> <p>Management Action: Performance of the Solution Delivered by the Project</p> <p>The Performance the solution delivered must be tied back to the anticipated benefits and outcomes set out in the concept case. Our action plan assumes that the actual program area needs to be able to say when the project is initiated how they will demonstrate the degree to which the anticipated outcomes are achieved. Surveys could be used to capture perceptions of project outcomes, but ideally hard measurements are needed. If bench marks and tracking mechanisms do not already exist to facilitate the hard measurements of project outcomes, then the development of these benchmarks and measurements may be required to be included in the scope of the project</p> <p>The action steps we will take are:</p>	<p>Q3</p> <p>Q3</p>	
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	<p>1. Establish a performance measurement planning group consisting of key representatives from the program areas so that our performance measurement plan as broad acceptance and ownership</p> <p>2. Set out a performance measurement action plan that will include the following key actions:</p> <ul style="list-style-type: none"> • Develop an initial survey to capture stakeholder perception of project outcomes_ Plan on tweaking this survey as areas for improvement are identified. • Formalize a post implementation review process to be undertaken after project closure when project outcomes can adequately be measured. • Establish a method for capturing history and reporting on the results. • Formalize PMO standards so that appropriate validation of project outcomes is included in the project scope if required. 	<p>Q2</p> <p>Q2 Plan Dependent</p> <p>Q2</p> <p>Q3</p> <p>Q3</p> <p>Q4</p>	
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I approve the above Management Response and Action Plan

Deputy Minister of HPW

A handwritten signature in black ink, appearing to be "D. McLeod", written over a horizontal line.

Deputy Minister of ECO

A handwritten signature in black ink, appearing to be "S. G. McLeod", written over a horizontal line.

Deputy Minister of Finance

A handwritten signature in black ink, appearing to be "D. McLeod", written over a horizontal line.

I recommend this Management Response and Action Plan for approval by the Audit Committee

CAE, Director of GIAS

A handwritten signature in blue ink, appearing to be "R. G. McLeod", written over a horizontal line.

Approved by Audit Committee on July 9, 2021

Observations and findings

4.1 Planning, expectations and assumptions used

It is difficult to understand how projects could be approved and implemented when over half of the business cases are missing and tracking is insufficient. Furthermore, the submitted business cases were missing information regarding one or more of the following topics; financial/resources (capital and O&M cost, and FTE requirements), performance measures, risk, accountability/the lead on the project, assumptions, and expectations/outcomes.

Risk

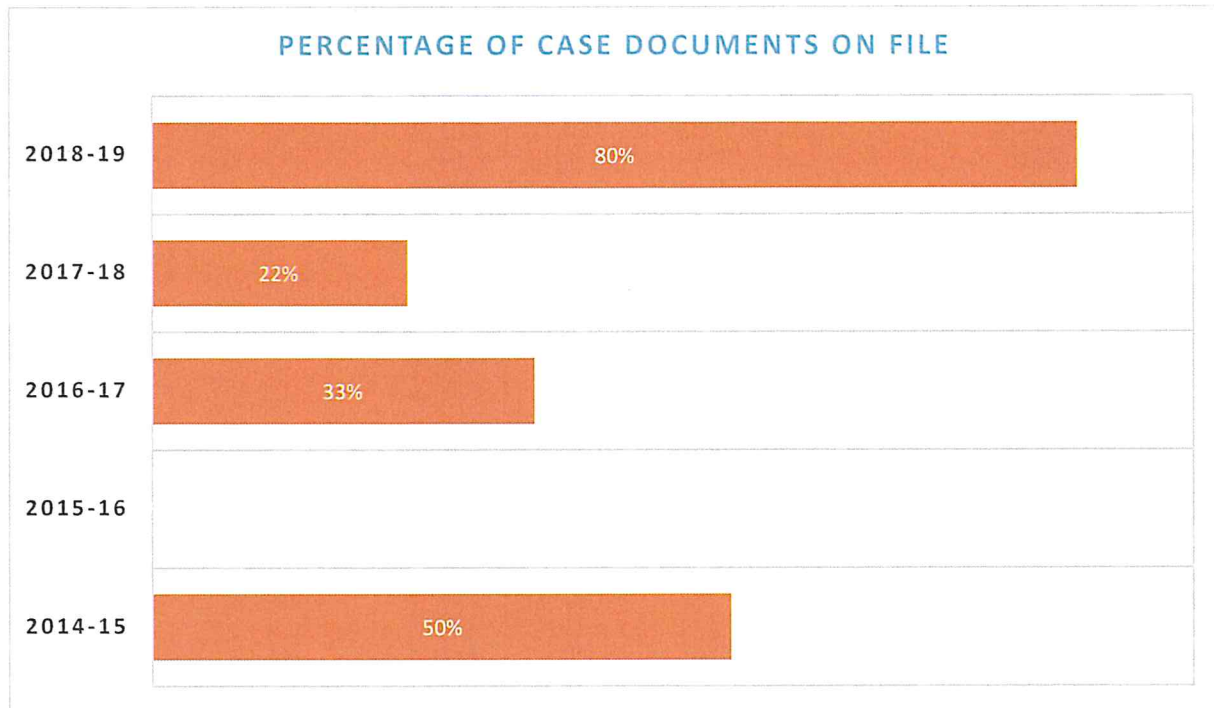
There is a risk that projects are approved when there is limited information provided and not all the information could support evidence-based decision. Public accounts data could be incomplete and inaccurate.

Impact

Money could be spent on project that are not bringing the highest value for the government and taxpayers. Public accounts are not reflecting the real situation.

Recommendation #1:

No project should be approved by IRMC without a documented case that contains all the information requested as per the format used. DSMG needs to properly identify and organize each case in a manner that at any time the case could be tracked and reconcile with the list of projects being funded by fiscal year for IRMC oversight.



4.1.1 Cases clearly presented all the information needed (cost, timeframe, human/financial/physical resources, objectives, measures, others)

Findings

New projects are being approved and going ahead without having all of the necessary information. The lack of financial data is of particular concern. Fiscal year 2018-19 has the most information available to make a decision (even if some of the docs were written in previous years).

Risk

There is a risk that a clear, evidence-based path cannot be drawn to show that the best projects for YG were the ones approved. There is also a risk of cost overrun.

Impact

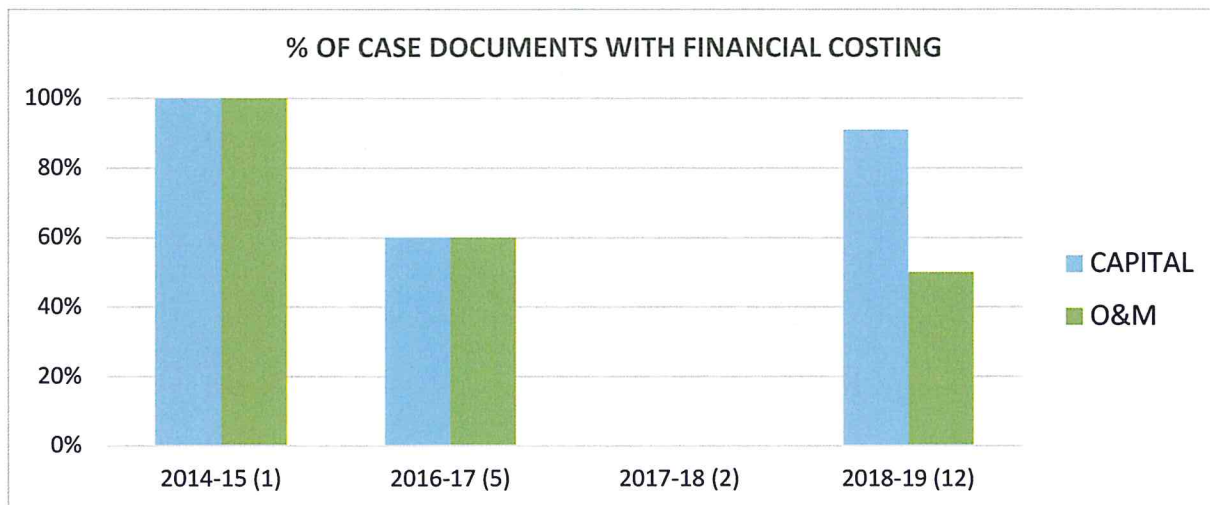
The public service may not trust that the process is a fair and impartial one. Taxpayer dollars may be wasted on unsuccessful projects.

Across the 5 years, cases were strong in describing the Objectives for the project (90%) as well as Business Need and Who Benefits (100%). We would expect the cost of a proposed project to be a highly significant factor and yet some case documents were missing Capital figures (25%) and just over half (55%) were missing O&M figures. FTE requirements were not calculated. A basic timeline was provided for only three-quarters

of the projects in our sample, and just 70% linked to government priorities. However, none of the above criteria were accounted for at 100% across the board.

Suggestion for Improvement:

As case versions and updates are evidently being misplaced, it would be helpful to assign ID#s as well as version numbers. It is difficult to locate all documentation, meaning that parts of each project's "story" are missing. A list of all former names/iterations is also necessary, with a clear date attached. A better tracking system is required to correct this situation.



4.1.2 Systems have been properly designed (identify, evaluate, and plan to manage risks)

Findings

Vital design elements are missing from the concept case documents. This lack of information will affect the implementation of the project. Certain elements need to be given a more complete examination and written up at a more advanced/in-depth level.

Risk

There is a risk that certain projects might fail due to a lack of proper design as part of the planning.

Impact

YG may not successfully meet its own Business needs and/or the needs of Yukoners.

It is unclear how each department knows they are heading in the right direction with their project and meeting the needs the chosen system was meant to address. With no planned performance measures and no targets for client satisfaction, it could be

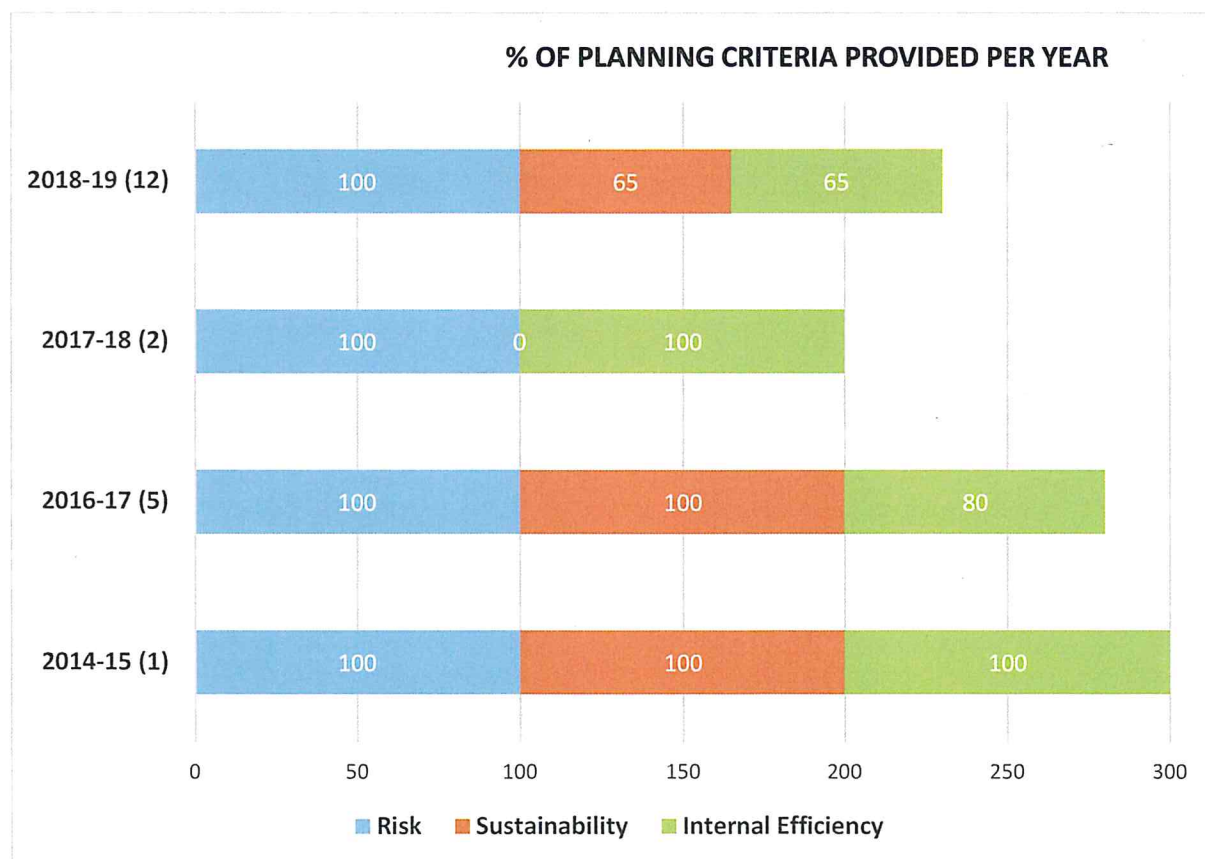
challenging to determine success. There is a misinterpretation of constraint (an impediment that is ongoing/certain to occur) for risk (an event not guaranteed to happen).

Project sustainability is an important piece, and yet is misunderstood or overlooked by the majority of the cases we examined:

“Generally, for projects to be sustained, certain metrics and standards need to be set from project identification through feasibility studies, formulation, design, appraisal, funding, implementation, monitoring, and evaluation. It is a proven truism that most projects are failing because of the lack of an appropriate sustainability plan.”¹

[<https://www.pmi.org/learning/library/fundamentals-project-sustainability-9369>]

We would expect all Business Efficiency projects to answer to the question of internal efficiencies gained – but they do not. Where this question was not answered (5/20), all of the cases related to Business Efficiency projects.



¹ Morfaw, J. (2014). Fundamentals of project sustainability. Paper presented at PMI® Global Congress 2014 – North America, Phoenix AZ. Newtown Square, PA: Project Management Institute.

4.1.3 Governance structure and reporting relationship established (clear roles and responsibilities)

Findings

There is an accountability issue.

Risk

There is a risk that no one will be moving/driving the project forward as it is unclear who is responsible for doing so. Also a risk that nobody will be accountable for any issues/problems or a lack of results.

Impact

Efficiency may be lost; integrity of the process compromised

As there is no detailed governance structure outlined, it is not obvious who is in charge of each project. The templates do request this information, however it is not being provided.

4.1.4 Information gathering and recording identified (monitoring)

Findings

The tracking system for these types of projects is insufficient. A better way of tracking and monitoring is required, one that would allow for trend analysis and show the basic evolution from year to year.

Risk

There is a risk that no one really knows how many projects are underway and what the associated costs are. YG does not know how much it is spending on systems.

Impact

The planning phase cannot be properly evaluated. Important information is being lost.

It appears that not all Directors of Finance were able to assemble a departmental inventory of systems spending, perhaps meaning that this type of list is not kept at the ready/updated regularly.

Suggestion for Improvement:

See 4.1.1 on pg. 11.

4.1.5 Assumptions and expectations spelled out

Findings

Most of projects/case studies are submitted without providing proper information on the rationale used to support the project submitted and what it is expected/outcomes.

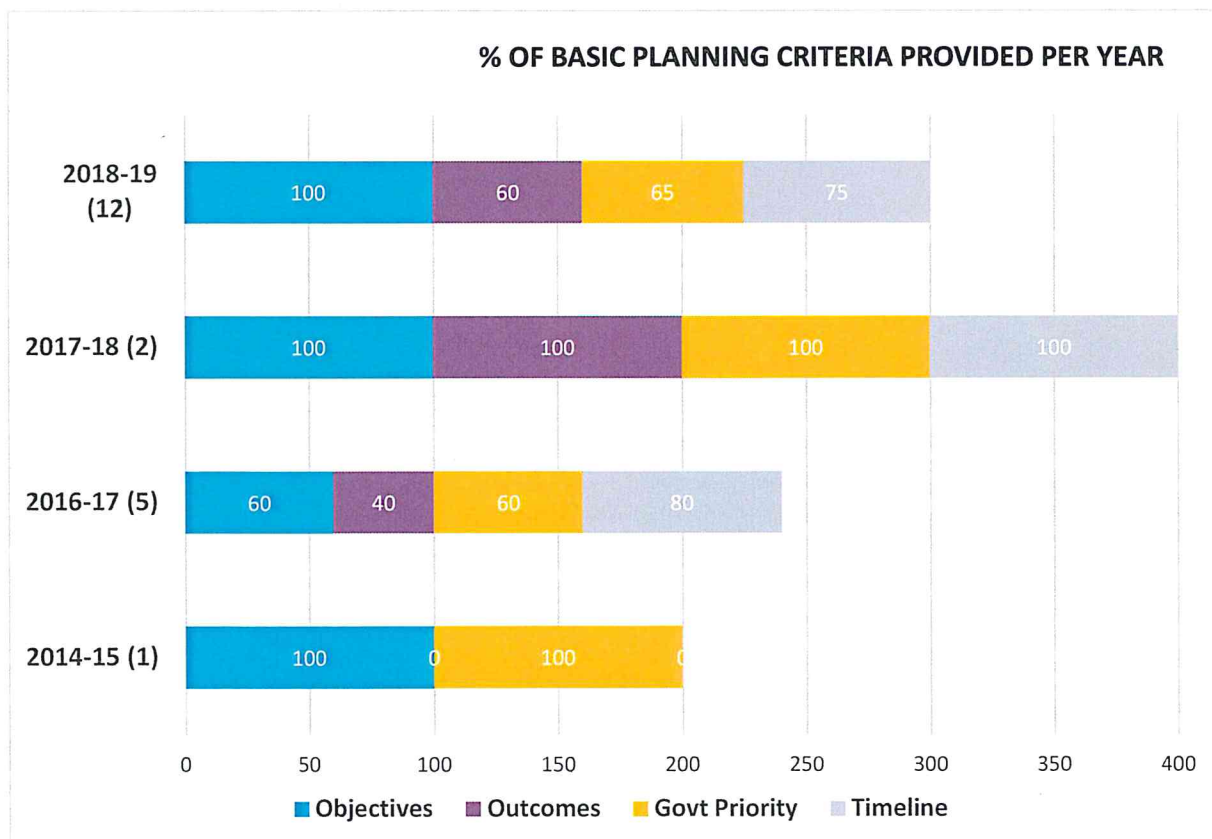
Risk

There is a risk that approved projects are not a priority or do not maximize the benefits/outcomes for YG and or tax payers. As the factors that play on a decision to provide funding for a project are recognized to evolve, it is important to understand the situation when a project is presented to assess them properly and make evidence-based decision.

Impact

Projects may not progress as planned as factors/assumptions changed, potential cost overrun, and benefits/outcomes planned not being achieved.

This is not an area of strength in Planning. It shows that not everyone understands where the department is starting from (Assumptions A, B & C). In addition, it does not seem that they have also a clear understanding of what they are expecting/outcomes.



4.2 Part 2 - Procurement

Direct Awards were used in every project examined for contracts under \$50,000 to Yukon-based businesses. There is no indication of analysis completed on many of the DAs awarded to demonstrate that YG is getting the best value for its money.

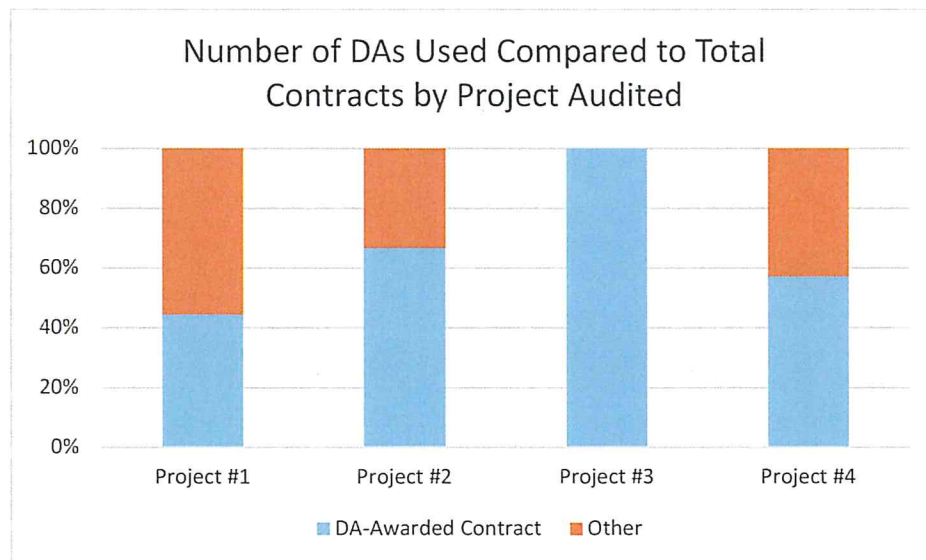
Risk

There is a risk that YG is paying more for a service due to a lack of competition or by hiring a contractor that is not the most efficient or that does not produce highest-quality work.

Impact

There could be financial and time-based inefficiencies with taxpayer money, resulting in reduced trust by the taxpayers.

The majority of contracts examined were awarded as a DA. Money could be spent on project that are not bringing the highest value for money to the government and taxpayers. Given the high use of DAs, the possible financial impact of higher-cost contracts and lower-quality work from limited competition could be significant.



Suggestion for Improvement:

Using DAs allows for faster procurement with Yukon-based organizations, which could allow YG to move quickly on good opportunities, thereby possibly saving time and money. However, DAs limit competition, which increases the risk of paying more for a service. Documentation should be prepared on contracts awarded by DAs that analyzes

whether the successful supplier will provide the best value for money spent on contracts.

4.2.1 Procurements are managed in a manner consistent with government policy and requirements.

Findings

There are positive results overall as GAM requirements were followed in all projects audited. HPW is the centralized unit for e-services, providing financial control and procurement expertise to departments where that expertise is not always available.

Risk

There is a potential risk of procurement policy not being followed based on the availability of expertise

Impact

This can result in financial and time-related inefficiencies.

Departments who lack access to procurement expertise and guidance could be at financial risk for redundant spending, spending too much on contracts, hiring contractors insufficiently experienced or who produce poor quality of work, or confusion in what the contractor, and YG, is expected to do on projects.

Suggestion for Improvement:

It is suggested that departments ensure they have access to the appropriate procurement expertise and guidance in the planning phase when awarding contracts via their own department or through HPW.

4.2.2 Government receives the best value for money spent on contracts.

Findings

There were positive results where the general procurement process was used to award contracts. For the majority of the DAs awarded, there was no competition, and for all but one DA on one of the projects, there was no analysis on whether the suppliers chosen for DAs were the best value for money. As a result, it was not possible to determine whether YG received the best value for money spent on DA-awarded contracts. The contract that was awarded via Standing Offer Agreement (SOA) demonstrated that YG received the best value for money spent.

- 4.2.3 Suppliers have reasonable access to information on procurement opportunities, processes and results.

Findings

There were positive results with room for improvement. Reasonable access was provided to vendors for a contract that was awarded by SOA. Due to the DA process, suppliers not receiving the DA did not have access to the procurement opportunity or processes, but did have access to the results. The tendering forecast was not being used for one of the projects examined and the same Request for Proposal (RFP) has been used annually for three years.

Risk

There is a risk that reasonable RFP access is not being provided to all potential vendors. This can increase YG's financial risk on contracts.

Impact

Reduced access is more likely to result in lower quality of work and increased costs. By reducing access, competition is reduced. The suppliers who do have access may not have the best value for a low-cost contract and high-quality work.

Suggestion for Improvement:

A tendering forecast should be used for all projects where appropriate and applicable. RFPs should be updated annually as needed to ensure the contract is available to as many suppliers as possible with all the necessary information.

- 4.2.4 Department(s) and procurement authorities are accountable for the results of their procurement decisions and the appropriateness of the processes followed.

Findings

While accountabilities were generally documented in the audited projects, including roles and responsibilities, those accountabilities were not always followed. Monitoring to ensure that departments and procurement authorities were accountable based on these accountabilities was insufficient.

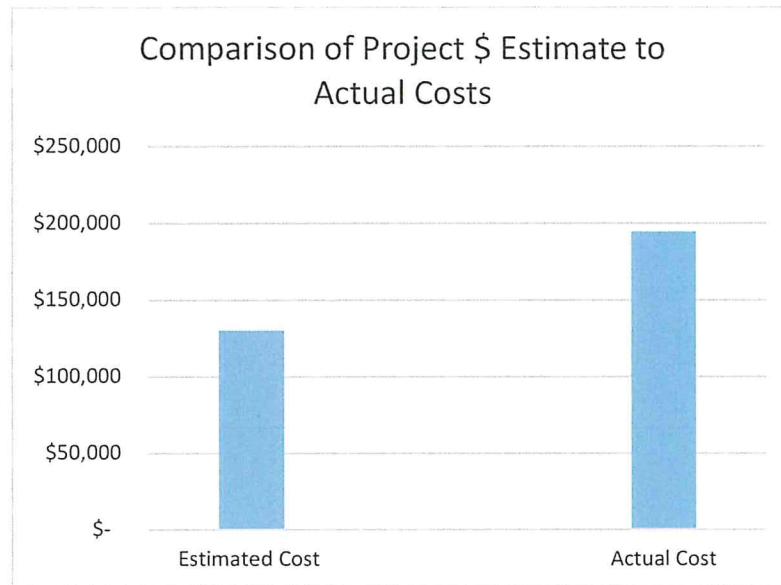
Risk

There is a risk that certain responsibilities may be duplicated, items may not be completed at all, or that too many people attempting to do the same role will decrease the efficiency.

Impact

Costs increase and the quality of work may decrease, reducing trust in the project both internally and externally.

A lack of monitoring for accountabilities results in duplication of work and missing items required in the contract. As a result, the actual cost of the project was 33% higher compared to the initial estimate. The spending overage would likely have been reduced had monitoring processes for accountabilities been followed.



Suggestion for Improvement:

Monitoring procedures should be established to ensure that YG and the contractor follow the accountabilities outlined in the contract.

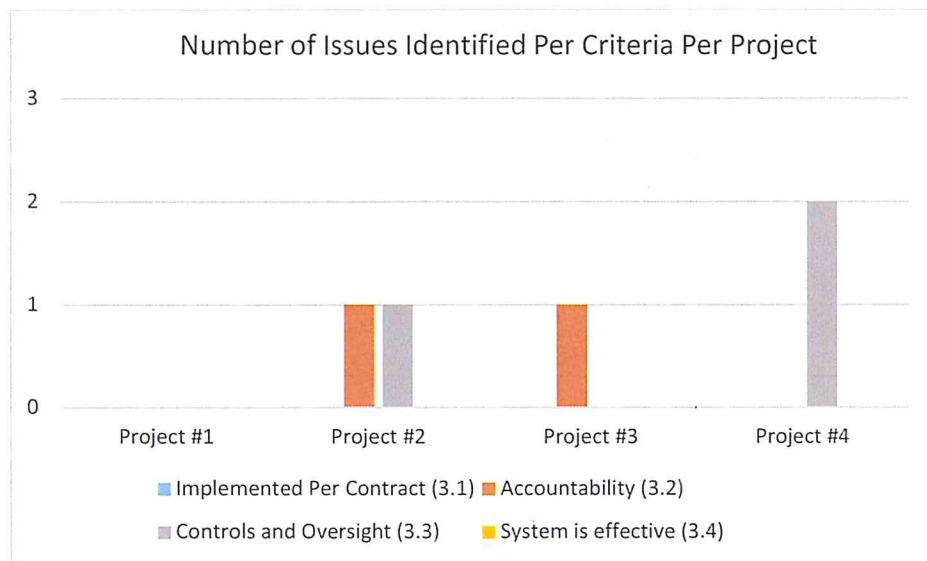
4.2.5 Procurement authorities use adequate and reasonable procedures to ensure the cost of the procurement process, to both suppliers and departments, is appropriate in relation to the value and complexity of each procurement (red tape).

Findings

The contracts awarded were in compliance with GAM. Additional evaluation was performed for a contract awarded via a public SOA procurement. The process was reasonable and adequate given the contract's increased costs and services requested. Due to the use of DAs, the complexity of the procurement was not in the branch's or department's control. There is little risk that the cost of the procurement process was inappropriate in relation to the value of the contract, due to the low value of the contracts.

4.3 Part 3 - Implementation

Overall, the implementation of the four projects examined was efficient, with some areas for improvement noted, particularly in Controls and Oversight (Criteria 3.3). Projects were generally implemented per the contracts. Roles and responsibilities were generally identified, with low-risk issues noted with defining the governance structure and following responsibilities. Controls and oversight were generally in place for all projects, with low risk issues noted with maintaining meeting minutes and approval documents, and monitoring not being proactive. The systems for each project was operating effectively and as planned.



4.3.1 Systems have been implemented as per the contract and adjustments made as required (scope, actions, timelines, costs)

Findings

There are positive results overall as all projects were implemented in accordance with the contracts in terms of scope, actions, timelines, and costs. HPW is the centralized unit for eServices and procurement, providing expertise to departments that may not have it and ensuring consistency and accuracy of contracts.

4.3.2 Roles and responsibilities were understood and respected

Findings

Roles and responsibilities were identified for all projects audited. While a general role structure was identified for all projects, the roles were not always well-defined. Also, the roles and responsibilities were also not always understood or followed in all projects.

Risks

Without a well-defined roles and responsibilities and proper adherence when this exists, there is a risk that project members will not know or understand their roles and accountabilities.

Impact

This can cause unnecessary duplication of work or missing critical elements of the project, resulting in delays in the project timeline or cost overruns.

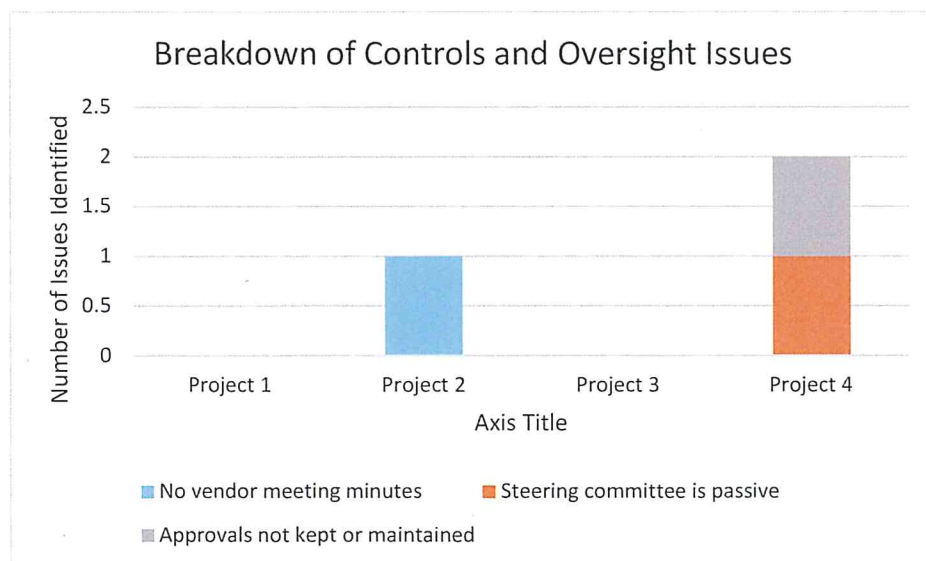
Suggestion for Improvement:

Project managers and supervisors should verify that roles are clearly identified, named, and described, with one person per role, and ensure that every member of the project understands what they are doing and why throughout the implementation of the system.

4.3.3 Controls and oversight were in place to monitor progress (regularly evaluate time and costs incurred and remaining, regularly report progress)

Findings

There were positive results about the operation of controls and oversight, with room for improvement. Minutes were not always recorded for meetings with vendors. Approvals for invoices were not maintained or able to be produced. For one project, the oversight committee was found to be passively engaged, relying on the project manager to call meetings and determine what information to present.



4.3.3.1 Risk

There is a risk that tasks that need to be completed or adjusted are not addressed subsequent to meetings if there is no documentation to review after the fact.

Impact

The project could have missing or incomplete tasks, resulting in project completion delays, issues with operations, and cost overruns.

Suggestion for Improvement:

Minutes for meetings between vendors and YG personnel and for oversight meetings should be taken and maintained, consistent with record management policy.

4.3.3.2 Risk

When steering committees are not an active part of the monitoring process, there is a risk that meetings will not be held in a timely manner and information presented for the committee's assessment is not complete.

Impact

Significant issues may not be identified in a timely manner, resulting time delays and cost overruns and inefficiencies.

Suggestion for Improvement:

Steering committee meeting frequency should be determined at the outset of the project, with a specific role being tasked with arranging meeting dates. The format and type of information to be presented at meetings should also be determined at the start of the project to ensure consistency and depth.

4.3.3.3 Risk

If approval is not being performed and or approval documents not being maintained, there is an increased risk of errors going unnoticed or uncertainty of responsibility if issues arise related to an invoice or contract.

Impact

This could cause delays in the progress of a project if an issue arose, costing the government time and money, or reduce the efficacy of a project due to an error, or lack of approval remaining unnoticed.

Suggestion for Improvement:

Approval documentation for a project should be maintained per the YG records management policy and be easily accessible should an issue arise.

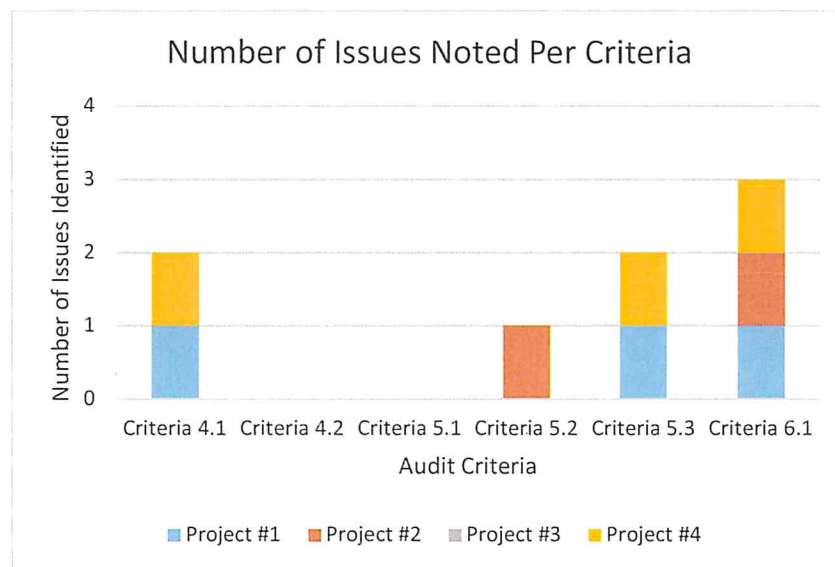
4.3.4 Systems function effectively and as planned

Findings

There are positive results overall as the systems of all projects examined were operating effectively and as planned. No issues were noted.

4.4 Part 4 – Effectiveness and Efficiency

Overall, the systems audited were sufficient, with some areas for improvement noted. Access to and security for the systems were generally efficient. The systems were user friendly. The systems answered to the needs of the users and the objectives and benefits were generally achieved, but without performance measures being used and analyzed on an ongoing basis. The services expected were provided for all projects audited. The users were mostly found to be satisfied with the systems.



Risk

Without continued assessment of performance measures, there is a risk that the project outcomes are not being met, and that may remain unnoticed.

Impact

The outcomes may not align with YG's overall strategic direction, which could result in the desired outcomes not being achieved and harm YG's reputation. Issues with the project may not be identified in a timely manner, which could cost YG time and money.

Recommendation #1:

Performance measures for each system should be identified and implemented, and performance should be assessed periodically, with documents of the review and remediation actions taken to address any performance issues.

4.4.1 Accessibility of the service being provided, access provided/managed to ensure security

Findings

Overall, access and security controls for both taxpayers and public servants were effective in all projects examined. It was noted that, due to the fact that eServices in HPW manages access security controls and may be in a different branch or department, there could be a delay between an authorized individual leaving their role and HPW removing their access.



Risk

There is a risk that authorized employees who had access to systems and have left their positions may still retain that access subsequent to leaving.

Impact

A former employee may access sensitive or private data subject to ATIPP, impacting YG's reputation, or could alter or delete data, impacting YG's ability to operate effectively and efficiently, and compliance with privacy regulations.

Suggestion for Improvement:

The departments with authorized employees should notify eServices upon the departure of those employees and eServices should periodically provide departments lists of employees with access to systems to enable verification that only currently authorized employees still have access.

4.4.2 Accessibility of the service being provided, user friendly – employees and taxpayers

Findings

There were positive results overall as all projects audited were user-friendly. No issues noted.

4.4.3 The services answered to the needs

Findings

There were positive results overall as all projects audited answered the documented needs of the users. No issues noted.

4.4.4 The services expected are provided

Findings

There are positive results overall as the expected services for all projects audited were provided. There was one issue noted about the user feedback submission and assistance request forms in one project.

Risk

There is a risk that the user feedback and assistance requests for one of the projects audited were not being recorded or analyzed to ascertain the status of services provided.

Impact

By not reviewing and analyzing the data, user expectations about the services cannot be ascertained and required changes cannot be made, which could cost YG money for recurring problems that go unaddressed.

Suggestion for Improvement:

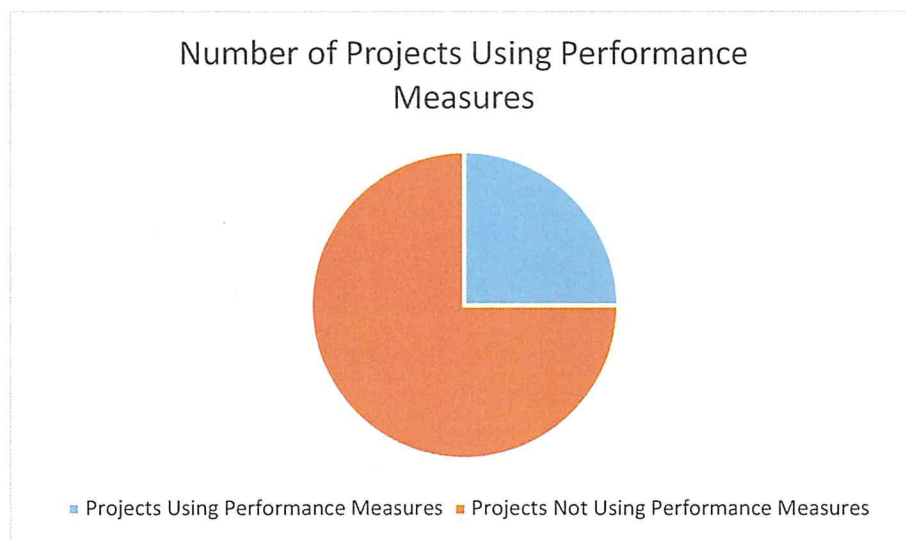
Procedures should be established to verify that feedback submissions are being recorded, analyzed, and required changes are documented and implemented where appropriate.

4.4.5 Outputs and outcomes are achieved – value added (report on achievement of objectives, expected benefits)

Findings

There were positive results, with some room for improvement in the area of performance measures. The outputs and outcomes were achieved for three of the four projects examined. It was noted that two of these projects maintain web analytics but that this data is not used as performance measures to proactively assess whether the objectives of the projects are achieved on a go-forward basis. The determination could not be made on the remaining project due to a lack of evidence, such as performance measures. In total, three projects were found not to have performance measures implemented or used consistently.

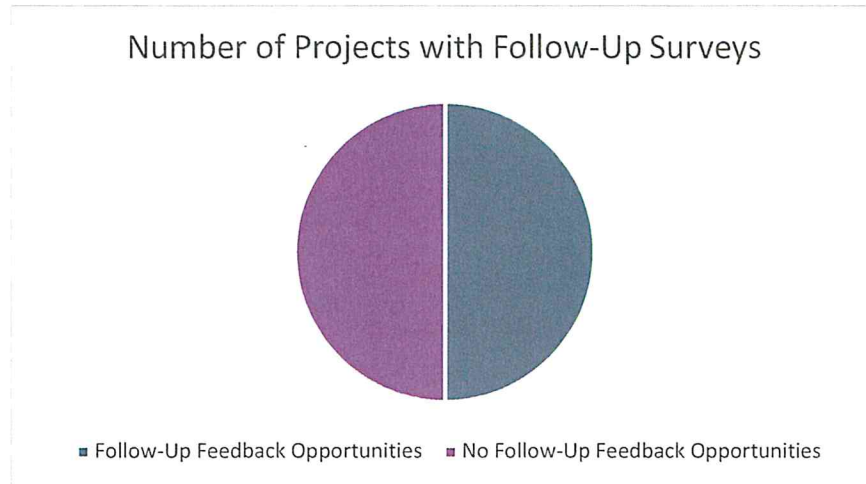
Risk, Impact and Recommendation – please see 4.4 on page 23



4.4.6 Public servants and/or taxpayers are satisfied with the system functionality and benefits

Findings

A determination that public servants and taxpayers were satisfied with the system could be made on three of the four projects based on available evidence. There was insufficient information available to make a determination on the fourth project. It was also noted that there were no formal follow-up opportunities in two of the four projects examined.



Risk

There is a risk that users are dissatisfied with the systems and have not had the opportunity to share that with the departments.

Impact

Issues with the system may not be identified, resulting in potentially higher costs and time commitments to address these issues later on and harm to YG's reputation amongst these users.

Suggestion for Improvement:

Opportunities for follow-up surveys or other methods of open feedback collection should be made available for users to determine general user satisfaction and obtain any constructive feedback to make appropriate changes in a timely manner.

5.0 Conclusion

Overall, the audit found that the procurement policies and procedures were consistent with GAM, implementation of the systems were generally efficient, and that the systems were generally effective and efficient. Our audit noted that improvements were required in following areas.

- Cases often could not be found and documentation of projects with cases was found to be weak. Where cases exist, the necessary information to be able to assess and rank them properly in order to minimize risk and maximize value needs to be improved.
- Policies and procedures related to planning for awarding DAs to ensure best value, defining and following roles and responsibilities, production and

maintenance of meeting minutes and document approvals, and planning for oversight committee participation need to be improved.

- Roles and responsibilities need to be developed for all projects with monitoring procedures established to ensure roles and responsibilities are followed and the contract is implemented effectively.
- Performance measures need to be developed for YG projects and used on an ongoing basis to assess whether objectives continue to be met, with follow-up feedback obtained from users to address issues in a timely manner.