



# Internal Audit of Government Housing Management at Parks Canada

## Final Report

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Office of Internal Audit and Evaluation

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## EXECUTIVE SUMMARY

Parks Canada Agency (PCA) has been providing some of its employees with government housing (GH) in a number of regions for decades in order to support staff recruitment and retention, where suitable accommodation near parks and sites, is not readily available.

The objective of the audit was to provide the assurance to senior management that government housing is an effective tool to support the achievement of its organizational objectives while maximizing the return on the invested resources and remaining in compliance with policies and directives. The scope included the entire housing stock and all beneficiaries of the initiative. The data used for the analysis were from July 2013.

The audit methodology included an examination of the legal and control framework documents, a review of other relevant documentation used in managing GH, interviews with PCA staff responsible for the administration of government housing, field visits, a tenant survey and an analysis of 168 files related to individual housing units. This audit was planned and conducted in accordance with the Internal Auditing Standards for the Government of Canada.

The audit showed that the management control framework around government housing presents some opportunities for improvement, particularly with respect to updating the policy, creating management tools and modernizing business processes. In addition, the housing offer must be aligned with the Agency's mandate and expected strategic outcomes, while optimizing the use of its resources. The controls in place to support the maintenance of housing assets must be applied more strictly. Clarification with regard to the housing allocation process is also required.

Table 1: Criteria assessment summary

Ref.	Criterion	Evaluation
8.1	The purpose of the staff housing offer is in line with PCA's vision and supports the achievement of the Agency's expected strategic outcomes.	Moderate improvements needed
8.2	The management of government housing is done in accordance with sound financial and administrative management practices and in compliance with TB and Parks Canada policies and procedures.	Significant improvements needed
8.3	Government housing related asset management allows PCA to optimize value-for-money, minimize risks and support the achievement of the Agency's expected strategic outcomes.	Minor improvements needed
8.4	Government Housing allocation is administered following sound human resources principles that are fairness, and accessibility while ensuring the optimization of the Agency's value-for-money.	Minor improvements needed

Below is the list of recommendations from the audit ranked in order of priority based on the rating system presented in [Appendix C](#) of this document.

Table 2: Summary of internal audit recommendations

High priority	
1.	The Chief Administrative Officer should update the control framework, to address issues with policy, documentation and communication of roles, responsibilities and accountabilities at the national and local levels, and existence and consistency of use of tools and templates involved in administering GH.
Moderate priority	
2.	The Chief Administrative Officer should review how the Agency can obtain assurance that the government housing practices are in compliance with the policy.
3.	The Chief Administrative Officer should ensure that government housing is readily identified in relevant information systems (e.g., the national asset database STAR and the DFRP) and that the systems are in concordance.
4.	The Chief Administrative Officer should issue follow-up direction for field units to complete radon testing and complete required corrective actions.

## 1 INTRODUCTION

Given the nature of its operations, PCA, like other federal departments, maintains a housing stock to provide living accommodations for its employees working in remote areas where there are few private sector housing options. The Agency has been providing some of its employees with GH in a number of regions for decades.

This audit was included in Parks Canada's 2013-2014 Internal Audit Plan, approved by the Chief Executive Officer (CEO) in September 2013.

## 2 BACKGROUND

Government housing in the Agency includes shared housing, dormitory-style housing and family housing units. There is no readily available authoritative inventory of the number of buildings or units within buildings devoted to government housing. Drawing on information from a variety of information systems and surveys of field units (FU) with a housing stock, we estimated that the Agency holds 420 buildings that meet the definition of GH in PCA's *Living Accommodation Allowance - Staff Housing Policy (Staff Housing Policy)* (see section 9.3 for more on system issues). These 420 buildings contain a total of 655 housing units distributed across 27 of the 34 FUs. The deferred work value associated to those assets is estimated at just over \$23M while their replacement value is at least \$252M.<sup>1</sup> [Appendix D](#) provides the breakdown of the number of housing units by FU and by region.

Only a portion of the stock of 420 buildings original constructed for employee housing is actually rented to employees, as shown in the table 3 on page 5.

<sup>1</sup> Estimates of current replacement values and dollar values of deferred work are taken from the Agency's National Asset Database (NAD). A total of 79 of the 420 building we identified as staff housing lacked a current replacement value and 44 building lacked estimates of the dollar value of deferred work.

Table 3: Use of real property categorized as government housing

	Status	Buildings	Housing Units
A	Used as staff housing	298 (70.9%)	492 (75.1%)
B	Used to house employees on travel status (instead of hotels)	5 (1.2%)	8 (1.2%)
C	In the process of being sold	17 (4%)	17 (2.6%)
D	Unusable (poor condition)	29 (6.9%)	34 (5.2%)
E	Rented to individuals who are not PCA employees (retired employees, employees of other federal organizations, contractors, scientists and researchers, citizens, etc.)	26 (6.2%)	41 (6.3%)
F	Rented/licensed/operated by other organizations (friends of the parks, trade partners, etc.)	18 (4.3%)	20 (3.1%)
G	Used by FUs for other operational purposes (office space, training facility, etc.)	36 (8.6%)	43 (6.6%)
	<b>Total</b>	<b>420</b>	<b>655</b>

In summary,

- the majority of the current stock (i.e., 72% of building and 76% of units) is used as housing for Agency employees (A+B above) ;
- about 11% of the housing stock is either unusable or in the process of being sold (C+D above) and ;
- the remaining stock (i.e., about 20% of buildings) is rented as housing to non-PCA personnel, rented to other organizations (either to accommodate business partners employees or for other purposes) or used by the Agency for purposes other than housing.

There is a trend in the federal government toward rightsizing the housing portfolio and promoting the use of other options to accommodate employees. For example, the Department of National Defence reduced its housing stock from 22,000 to 12,500 units between 2002 and 2014.<sup>2</sup> Likewise, Public Works and Government Services Canada (PWGSC) has decided to no longer provide housing in some locations where PCA's personnel live. This decision will have an impact on PCA, as some of its employees currently live in PWGSC operated government housing.<sup>3</sup>

### 3 LEGISLATIVE AND POLICY FRAMEWORK

PCA's *Staff Housing Policy* is the key document governing GH management-related activities. This policy is linked to the collective agreement between PCA and its employees as housing management can have an impact on employees' working conditions and personal life. The Agency must therefore negotiate amendments to the policy with the Public Service Alliance of Canada. Although technically the Agency is not subject to the provisions of the National Joint Council's *Isolated Posts and Government Housing Directive*, some field units typically use it as a reference and decision making guide on topics that are not covered by PCA's policy.

<sup>2</sup> <http://www.forces.gc.ca/en/caf-community-support-services-housing/index.page?>

<sup>3</sup> Inuvik, Yukon; Fort Smith, Northwest Territories; and Fort Simpson, Northwest Territories. At the time of the audit, negotiations were under way to transfer responsibility for those housing units to PCA.

Various other Acts (the *Parks Canada Agency Act*, the *Payments in Lieu of Taxes Act*), policies, directives and guidelines also related to management of government housing were also examined (see [Appendix A](#)).

#### 4 OBJECTIVE AND SCOPE

The objective of the audit was to provide assurance to senior management that government housing is an effective tool in support of Agency objectives while maximizing the return on the invested resources and remaining in compliance with policies and directives.

The audit did not assess the condition of the assets that constitutes Parks Canada's housing stock. Similarly, it did not assess the cost-effectiveness of maintaining housing units that are used for purposes other than to accommodate employees.

The audit mainly refers to the elements of risk management, asset management and people management of the Management Accountability Framework (MAF). Some criteria are also related to governance, policies and results and performance.

#### 5 METHODOLOGY

The criteria developed and used for this audit are the following:

- The purpose of the staff housing offer is in line with PCA's vision and support the achievement of the Agency's expected strategic outcomes.
- The management of government housing is done in accordance with sound financial and administrative management practices and in compliance with TBS and Parks Canada policies and procedures.
- Government housing related asset management allows PCA to optimize value-for-money and to minimize risks;
- Government Housing allocation is administered following sound human resources principles that are fairness, and accessibility while ensuring the optimization of the Agency's value-for-money.

The audit included the following:

- Review of the legal and control framework documents;
- Collection and review of a set of standard documentation used in GH management supplied by the 27 concerned field units<sup>4</sup>;
- Interviews with people responsible for GH management (13), GH administration staff in field units (15) and employees involved in GH management at the national level (6);
- Field visits to Yoho, Riding Mountain, Kejimikujik and Prince Albert National Parks to look at the premises, to determine the potential for private accommodation in the surrounding areas and to meet with personnel involved in GH management;
- An employee/tenant census was sent to all indeterminate (162) and seasonal (150) employees who were living in government housing as of July 2013. The response rate for indeterminate employees was 40.7% (66/162) and 22.6% (34/150)<sup>5</sup> for seasonal staff; A review of 50 job competition process posters advertised on the Parks Canada Intranet with end dates from March 1<sup>st</sup> 2013 to October 1<sup>st</sup> 2013. A sample of 15 processes with local areas of consideration was also reviewed and;

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<sup>4</sup> The completeness of the documentation provided by the field units varies from one unit to another.

<sup>5</sup> The questionnaire was sent in March 2014.

- A review of 168 housing files of tenants of housing units as of July 2013 (either employees or non-employees), chosen in each FU that manages government housing. [Appendix E](#) details the number of files selected in each field unit.

For the sake of conciseness, the term “field unit” is used to refer to national parks and national historic sites.

Our observations and recommendations were made in accordance with the Audit Reporting Rating System described below:

Table 4: Rating system used for internal audit reports

<b>RED</b>	Unsatisfactory	The current controls are not functioning or are nonexistent. Management measures must be taken immediately to rectify the situation.
<b>ORANGE</b>	Significant improvements needed	Controls in place are weak. Several major issues have been noted that could jeopardize the accomplishment of program/operational objectives. Management measures must be taken immediately to correct the deficiencies related to the controls.
<b>YELLOW</b>	Moderate improvements needed	Some controls in place are functioning. However, important problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
<b>BLUE</b>	Minor improvements needed	Many of the controls are functioning as intended. However, some minor changes are necessary to improve the efficiency and effectiveness of the control environment.
<b>GREEN</b>	Controlled	Controls are functioning as intended and no further action is necessary at this time.

## 6 STATEMENT OF ASSURANCE

This audit complies with the Internal Auditing Standards for the Government of Canada, as supported by the results of the quality assurance and improvement program.

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Brian Evans  
Chief Audit and Evaluation Executive, Parks Canada Agency

## 7 CONCLUSION

The audit showed that the management control framework around government housing present some opportunities for improvement, particularly with respect to updating the policy, creating management tools and modernizing business processes. In addition, the housing offer must be aligned with the Agency’s mandate and expected strategic outcomes, while optimizing the use of its resources. The control in place to support the maintenance of housing assets must be applied more strictly. Clarification with regard to the housing allocation process is also required.

## 8 OBSERVATIONS AND RECOMMENDATIONS

### 8.1 THE PURPOSE OF THE STAFF HOUSING OFFER IS IN LINE WITH PCA'S VISION AND SUPPORT THE ACHIEVEMENT OF THE AGENCY'S EXPECTED STRATEGIC OUTCOMES.

<b>YELLOW</b>	Moderate improvements needed	Some controls in place are functioning. However, important problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
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Under PCA's *Staff Housing Policy*<sup>6</sup>, provision of government housing for employees is reasonable if

- *it is an operational requirement and it is necessary to combine the employee's accommodation and place of work;*
- *it is clearly advantageous to have the employee reside at or near the job location; and*
- *no suitable living accommodation is available in the vicinity.*

We expected to find evidence that the provision of GH was important for recruitment and retention of employees and that field units had *regularly and systematically assessed the functionality, utilization, and physical and financial performance their stock as well as develop key performance indicators and targets based on appropriate benchmarks as per the TB Policy on Management of Real Property.*

In our view, the U.S. National Park Service housing management Policy<sup>7</sup> provides a best practice example of regularly reviewed and updated long-term housing strategies that we expected to find.

We found:

1. The availability of staff housing is important for the majority of current tenants in Agency housing both for recruitment (i.e., 54% of respondents to our survey indicated they would not have accepted a position without an offer of GH) and for retention (i.e., 90% reported they keep their positions at the park/site because of the availability of GH). How the offer of GH influences recruitment in particular is not clear since none of the job competition posters we reviewed indicated that employees would have an opportunity to live in government housing.
2. Some field units have conducted ad hoc analysis over the last 10 years and adjusted the number and purpose of their government housing units. For example:
  - a) Eight of the 24 field unit which provided standard documents demonstrating that they had reviewed their needs in the last ten years.
  - b) In response to ad hoc analysis three field units<sup>8</sup> had sold or where in the processing of selling all of their housing stock and one FU<sup>9</sup> have sold some housing units. Where documentation was available we noted that disposal of housing units was conducted in accordance with the *TB Policy on Management of Real Property* and the *PCA Procedures for the Disposal of Staff Housing*<sup>10</sup>.

<sup>6</sup> The criteria are elaborated on in the Agency's *Procedures for the Disposal of Staff Housing*

<sup>7</sup> <http://www.nps.gov/policy/DOrders/DO-36--Housing.pdf>

<sup>8</sup> Gaspésie, Northern Ontario and Northern New Brunswick

<sup>9</sup> Mingan

<sup>10</sup> Table 5 shows 29 buildings (34 units) that are considered to be unfit for occupation. We know that the relevant field units do not intend to invest in rehabilitating these units but it is not clear why the field units have not moved to dispose of the buildings as would be expect under TB/Agency policy.

- c) Other field units have repurposed some of their original staff housing stock as shown in Table 3 (i.e., includes one FU<sup>11</sup> that now uses all of its housing units for other purposes). We did not formally evaluate the reasonableness of maintaining repurposed GH relative to the costs of maintaining it (e.g., the reasonableness of maintaining housing to rent to employees of other government departments, or other third parties).
3. Despite having taken various actions over time only a minority of FUs in our sample believed that their current housing stock is appropriate for their needs (i.e., three of 12 FUs for which the suitability of the housing stock was assessed reported their housing stock contained an appropriate combination of shared housing, dormitory-style housing and family housing units<sup>12</sup> meets their current and future needs). Other FUs reported that there has been a shortage of dormitory-style housing, shared accommodations and apartments in recent years, while the need for single-family dwellings seems to have decreased. The need for shared accommodation may continue to increase as PCA tends to employ increasing numbers of seasonal staff<sup>13</sup>.
  4. Existing units devoted to staff housing are not fully utilized (i.e., overall occupancy rates for the 500 units used for staff housing were 73% in June 2013, and 61% in March 2014). Maintaining unoccupied GH can result in unnecessary costs for the Agency. It is not clear if this level of utilization is sufficient to justify the costs of maintaining the housing (i.e., there are no Agency benchmarks for determining reasonable utilization rates relative to costs of maintain the asset).
  5. During the course of the audit, the Agency launched a national strategic review of its entire asset portfolio. The review uses standard criteria for assessing the continued and future need for all assets including government housing. The analysis is expected to be completed during the 2014-2015 fiscal year. Decisions on overall assets strategies and subsequent implementation will follow over the next several years.

## CONCLUSION

The offer of GH is reported to be important in recruitment and retention of employees although how it impacts on recruitment is not clear given that the availability of GH is not routinely advertised as part of job competition posters.

Various field units have undertaken ad hoc analysis of their GH stock and made adjustments (i.e., disposal of housing stock or repurposing the assets) over the last ten years. Despite these actions only a minority of field units believe their current stock of GH is appropriate for current and future needs. The current stock of GH is not fully utilized, or repurposed for rental to non-employees. The reasonableness of current levels of utilization, or of maintaining GH for purposes other than staff housing, is unclear given a lack of standards and benchmarks for assessing these factors against costs of maintaining the assets.

The Agency is currently conducting a strategic review of its entire asset portfolio which in principle should address questions on whether and to what extent the current stock of GH is relevant, functional, sufficiently utilized and maintained at reasonable costs relative to other alternatives.<sup>14</sup> The audit function will continue to follow this initiative closely as part of its annual risk based audit planning exercise.

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<sup>11</sup> Prince Edward Island

<sup>12</sup> Based on experiences of recent years. Few documented needs analysis were provided.

<sup>13</sup> There is some evidence based on data extracted from People Soft in May 2014 that the number of indeterminate employees decreased by 22%, and the number of seasonal employees increased by 28% between May 1<sup>st</sup> 2012 and May 1<sup>st</sup> 2014 dates.

<sup>14</sup> An alternative to providing housing would be provision of commuting assistance.

## 8.2 THE MANAGEMENT OF GOVERNMENT HOUSING IS DONE IN ACCORDANCE WITH SOUND FINANCIAL AND ADMINISTRATIVE MANAGEMENT PRACTICES AND IN COMPLIANCE WITH TB AND PARKS CANADA POLICIES AND PROCEDURES.

<b>ORANGE</b>	Significant improvements required	Controls in place are weak. Several major issues have been noted that could jeopardize the accomplishment of program/operational objectives. Management measures must be taken immediately to correct the deficiencies related to the controls.
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An organization implements a control framework to support its operations and to ensure that employees carry out their duties effectively and efficiently. The key elements of an effective management control framework are clear governance, properly defined roles and responsibilities, effectively communicated guidance, appropriate tools, and control and monitoring mechanisms.

### 1. ACCOUNTABILITY AND ROLES AND RESPONSIBILITIES

Accountability and responsibility for the GH initiative at the national level have changed a few times over the last ten years. In August 2013, accountability and responsibility for government housing was transferred from the Comptrollership Branch (Finance Branch) to the Realty Services group (Chief Administrative Officer). We did not find any formal documentation outlining the official roles and responsibilities of the unit and noted that the change in responsibilities had not been formally communicated across the Agency. Since being assigned the accountability for GH, Realty Services has done some work to establish a new process to obtain independent assessment of base shelter values in response to CMHC's decision not to provide this service to PCA anymore. Similarly, Realty Services have developed consistent payroll deduction form to adjust to the business requirements created by the pay transformation initiative. Both issues are discussed below more in detail.

Responsibilities at the field unit level are understood including FU superintendents overall accountability for the GH management program at the local level. Operational responsibilities are informally delegated to finance and administration (F&A) and/or asset managers. Certain units established housing committees or assigned a resource to a housing administrator role. Except for certain housing committees whose terms of reference have been clearly defined, each stakeholder's responsibilities are not explicitly documented or/communicated.

The US National Park Service housing policy contains a detailed description of the responsibilities of all stakeholders involved in GH management which poses as a best practice model of clear assignment of roles and responsibilities.

### 2. POLICIES AND DIRECTIVES

The Agency's *Staff Housing Policy* dates from 1999 and contains references and clauses that are no longer applicable in their current form and is missing direction on certain issues.<sup>15</sup> The use of the National Joint Council's *Isolated Posts and Government Housing Directive*, as a reference and decision making guide on issues where the Agency policy is unclear or does not provide direction leads to inconsistent decision making between and among field units.

### 3. SUPPORT AND TOOLS AVAILABLE

Using common tools promotes efficiency and the consistent application of associated policies and directives. Therefore, the audit team expected to find at minimum the following tools:

<sup>15</sup> This issue was the subject of a separate management letter.

- Housing agreement templates for all types of tenants (employees, temporary employees, non-employees, etc.);

A housing agreement template is appended to the *Staff Housing Policy* and is easily accessible on PCA's intranet website. Given that this template has not been updated since it first came into effect (1999), the audit showed that amendments are required.

The audit team reviewed 168 agreements, 125 (74%) of which had been formalized using Appendix C of the policy. Various documents (primarily amended versions of Appendix C) were used to formalize 12.5% (21/168) of the agreements reviewed, while 13.1% of the files did not include any rental agreement.

It should be noted that the template in Appendix C of the policy is not appropriate for formalizing rental agreements with tenants who are not Parks Canada employees (i.e., some of the administrative clauses are not applicable to non-employees, and some of the control mechanisms that are embedded in the occupancy agreement to mitigate certain risks are only effective for employee tenants). Therefore, Realty Services should develop a document that would be appropriate for signing such agreements.

- Tools to calculate rental costs, utilities and the taxable benefit;

We found that existing tools for calculation of rental costs, utilities and taxable benefits were not standardized across field units and that some are based on the *NJC Isolated Posts and Government Housing Directive* rather than the *PCA Staff Housing Policy*.

a) Base shelter value

The *Staff Housing Policy* stipulates that: “*The appraised value of the living accommodation determined by CHMC shall establish the basis for the living accommodation charge.*” The policy also states that field units must submit a base shelter value appraisal request before October 15 of each year.

As of April 30, 2013, CHMC is no longer providing base shelter value appraisal services. For this reason, only a few FUs were able to obtain their appraisals in 2013, and none were able to do so in 2014. At the time of the audit, Realty Services were exploring other options for obtaining appraisals of its housing values. This change provides PCA with the opportunity to review its base shelter value appraisal and rent setting methodology and develop a process that would generate savings and/or efficiency gains.

Twenty-five of the twenty-seven (25/27) FUs provided documentation showing that rental costs charged to tenants in their unit were based on a CHMC appraisal. However, given CHMC's decision, only 10 of the 27 FUs had an up-to-date appraisal value. While 6 FUs had an appraisal as of 2012, 11 of them based the rent charges on assessment that were dated as of 2 to 7 years. Of the 110<sup>16</sup> files reviewed, 33 did not receive an annual rent increase in calendar year 2013, the vast majority being explained by the lack of CMHC assessment for 2013.

We also found that four FUs had established shared bunkhouse-style accommodations rental fees based on potential occupants perceived ability to pay, as they deemed CHMC's appraisal to be too high. Although such practice is not in compliance with policy, they believed that, at those rental prices, GH would not achieve its objective to support recruitment/retention of staff.

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<sup>16</sup> A total of 168 files were reviewed. We refer to 110 here because 58 files did not require an annual increase as they were seasonal rental agreements of less than a year.

b) Rent abatements to tenants

The *Staff Housing Policy* provides for base shelter value abatements to compensate for certain inconveniences that GH tenants may have to face. Some of the reasons for allowing abatements include size suitability, loss of privacy and quiet enjoyment, job-imposed occupancy and temporary maintenance issues. The abatement percentages that can be granted based on these factors are detailed in Appendix B to the policy.

The audit showed that 78% of files (123/168) included policy-compliant rent abatements. The estimated values of the abatements granted to tenants selected in the sample totalled \$93,109 for a one year period.<sup>17</sup> Non-compliant rent abatements were given in 22% of the files reviewed, for an estimated total of \$26,028 for the same period.

c) Utility fee calculation and collection

To minimize Agency employees' administrative involvement in GH management, individual utility meters should be installed where possible and tenants should pay the costs directly to the service providers. This was the case for the vast majority of housing units.

Where installing a meter is not possible or viable, Appendix C to the *Staff Housing Policy* provides that: "*Charges for fuel and utilities for employees occupying self-contained accommodation must be included with the base shelter value benchmark provided by CMHC, when calculating individual employee rates.*" This kind of situation might arise for example in the case of a multi-unit apartment building on which only one common meter is installed so that individual tenant's utility costs need to be calculated.

In situations where individual meters are lacking, we observed three separate ways of recovering utility charges from the tenants. As the Agency's policy does not provide a method to be used to calculate the amount of utility fees to be collected from employees some FUs recovered charges based on an average of the historical data (previous years). Other recovered the actual amount of the current invoices. Finally, as the *NJC Isolated Posts and Government Housing Directive* does provide a formula to determine the utility charges to be recovered from the tenants, some of the field units applied that method. Using this formula as a benchmark, we found that two field units charge lower-than-standard amounts for tenants in 6 housing units resulting in an estimated \$1195 in forgone revenue (for the sample) for 2013. More importantly, we found that five FUs were not collecting any utility fees for at least one of their housing units (total 25 units), which resulted in estimated loss of revenue of 9800\$.<sup>18</sup>

d) Application of the taxable benefit standard

The *Staff Housing Policy* stipulates that: "*When the Agency provides a house, apartment, or similar accommodation to an employee rent-free or for a lower rate than the employee would have to pay someone else for such accommodation, the employee receives a taxable benefit.*"

In February 2011, the Agency issued a note that aimed to clarify the application of the taxable benefit as part of the government housing initiative. These guidelines were also made available on the intranet housing portal and are based on chapter 3 of the Canada Revenue Agency Guide.

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<sup>17</sup> This estimated yearly abatement for the sample is calculated as follows: (Base Shelter Value – price paid by the employee) \* number of months of occupation (average of six months used for seasonal employees). The total value of rental reductions given to employees is difficult to estimate because constantly changing variables, such as the occupation rate, would have to be projected.

<sup>18</sup> NJC calculation method. Result divided by the number of rooms where the housing is shared and multiplied by the estimated number of months of occupation.

Through interviews, we found that 10 of the 16 FUs (63%) for which this factor could be assessed had a mechanism in place that allowed them to calculate taxable benefits and ensure that tenants were provided with the appropriate slip. We found evidence that slips had been issued in 34 of the 92 (36.9%) files involving this criterion.<sup>19</sup>

- Pre- and post-occupation inspections

The *Staff Housing Policy* requires the conduct of inspections before and after the occupancy of a housing unit by a tenant. There is no Agency wide form for this process so FUs locally developed templates. Of the 168 files reviewed, 57 (34%) included a duly completed inspection form.

- Payroll deduction requests

A common form to provide the compensation unit with payroll deduction requests was made available on the PCA intranet site in December 2013.

- Notify tenants of rent increases

FUs must notify tenants of any rental fee increases three months in advance.<sup>20</sup> There is no common template for this type of communication.

Of the 168 files reviewed, 104 files required changes to rental fees during the audit period. In 97 cases, notifications were issued within the set time limit.

It should be noted that 12 of the 16 FUs sent tenants a letter in the mail to notify them of these increases. It would be a good practice to use email for these communications, to reduce processing time, save on office supplies and to be able to keep a history of communications.

#### 4. DISPUTE RESOLUTION

The *Staff Housing Policy* has a section detailing steps to follow to resolve GH-related disputes. We were unable to determine the frequency of complaints or the extent to which the matters were resolved in a satisfactory manner.<sup>21</sup>

#### 5. SEPARATION OF DUTIES

To avoid any perceived conflict of interest, an individual benefiting from the GH initiative should not be held responsible for calculating /communicating rental fees and for signing housing agreements unless effective compensating measures are in place. Similarly, the individual who is in charge of maintaining the rent control spreadsheet should not be a staff housing tenant. The audit identified a lack of segregation of duties in three of the 10 FUs for which this factor was assessed. Transparent compensatory measures (for example, third party review or approval) should be implemented in field units where task separation is not possible.

#### 6. ANNUAL REPORTING

The *Staff Housing Policy* contains a clause requiring the staff at FUs responsible for GH management to prepare an annual report on housing activities. This report should be submitted to the national policy lead,

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<sup>19</sup> No rental reduction was granted in 76 of the 168 files reviewed, so no taxable benefit applied.

<sup>20</sup> The audit team reviewed 109 files that had annual rental increases in the last three years (data for reference year 2013 being distorted as CHMC was no longer available to appraise base shelter values). Eighty-nine percent of notices had been sent out three months in advance.

<sup>21</sup> We gather some self-report data both from representatives with responsibilities of GH in 12 field units and from our survey of tenants. FU representatives reported only three complaints one involving a joint complaint from multiple tenants. In contrast 39% (i.e., 38/98) of the tenants responding to the survey reported making at least one complaint. The meaning and significance of this discrepancy is not clear.

who should debrief the Agency's senior management on these reports.<sup>22</sup> The latest report of this type was submitted to senior management in 2005. The continued need for this reporting requirement should be reviewed. If no need exists, policy should be amended accordingly. If a need exists, direction should be provided to field units on when and how to prepare their annual reports.

#### 7. COLLECTION OF RENTAL FEES

Appendix C of the *Staff Housing Policy* stipulates that: "*The occupants shall pay . . . in advance, by monthly payroll deduction or by other means in exceptional circumstances.*"

We found that, except in five cases, payroll deduction was used to collect rental fees from indeterminate employees.

Owing to the time required to enter payroll deductions into the pay system, FUs prefer to collect rent from seasonal, temporary and student employees who do not occupy housing year-round using other payment methods such as cash, cheques, or credit/debit cards.

In principle, rent amounts owed in by tenants where there is no automated pay roll deduction should be entered into the Agency's financial system as accounts receivable. In practice, we found that this is often not the case. Instead, FUs track amounts owed and payments in spreadsheets, which may be accessible to a number of people. Tracking receivables and payments in this way creates risks of errors and/or omissions. It also creates extra manual work for Agency staff compared to automated deduction/payment methods.

Although we recognize the limitations related to the use of the payroll deductions, especially for seasonal and short term employees, we suggest maximizing its use for efficiency considerations.

We noted that one FU had tenants sign a form authorizing PCA to collect rental fees by taking a preauthorized payment on their credit card on the first of each month. This represents a good practice address some of the risks associated with non-automated payment processes.

#### 8. MONITORING

The audit demonstrated that *Staff Housing Policy* did include an annual reporting requirement as a compliance monitoring mechanism. However, this control has not been enforced for a number of years. Therefore, the Agency has no assurance that actual government housing related business practices are in compliance with its policy.

### CONCLUSION

We found a variety of issues related to the current control framework for management of GH including lack of clearly documented and communicated roles and responsibilities, dated policy and inconsistent use of supplementary policies and directions, missing or inconsistent use of various supporting tools and/or templates, missing documentation in current rental agreement files, lack of compensatory controls when separation of duties in GH management is not in place, and issues with the efficiency of rent collection.

These issues result in the inconsistent treatment of tenants across the Agency which could impact on staff morale and create employer-employee conflicts. They also potentially lead to unnecessary costs (i.e., due to inefficient business processes) and potentially foregone revenue.

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<sup>22</sup> The policy indicates that this report should be submitted to the Human Resources Committee. This committee was replaced by the Executive Management Committee in 2009.

**Recommendation**

1. The Chief Administrative Officer should update the control framework, including updating the policy, clearly communicating roles, responsibilities and accountabilities at the national and local levels, and updating the tools required in administering GH.

**Management Response**

**Agree.** Historically, there wasn't established accountability for national oversight or governance of the Government Housing portfolio within Parks Canada as this was managed at the field unit level. In August 2013, the requirement to accept new national oversight responsibilities related to Government Housing was communicated to Realty Services National Office. Realty Services National Office will continue to collaborate with other government departments, pertinent directorates, and field units to clarify roles, responsibilities, and accountabilities related to the management of Government Housing. The current Staff Housing Policy was developed in 1999 and requires updating. An update the Parks Canada Policy for Staff Housing is forecast for completion by March 31, 2016.

**Recommendation**

2. The Chief Administrative Officer should review how the Agency can obtain assurance that the government housing practices are in compliance with the policy.

**Management Response**

**Agree.** There is currently no formal mechanism in place to verify that field units' Government housing portfolios are administered in alignment with the Agency's Staff Housing Policy. The Chief Administrative Officer will review the current attestation process to determine the most ideal means to obtain assurance that PCA staff housing practices are in compliance with the policy by March 31, 2015.

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**8.3 GOVERNMENT HOUSING ASSETS MANAGEMENT ALLOWS PCA TO OPTIMIZE VALUE-FOR- MONEY, MINIMIZE RISKS AND SUPPORT THE ACHIEVEMENT OF THE AGENCY'S EXPECTED STRATEGIC OUTCOMES.**

<b>BLUE</b>	Minor improvements needed	Many of the controls are functioning as intended. However, some minor changes are necessary to make the control environment more effective and efficient.
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Government housing buildings must be maintained in a condition that ensures its occupant's health and safety and the work required to ensure their sustainability must be performed within the Agency's budgets. In order to make important decisions about the use of GH, FUs and Agency management must have timely access to all relevant information regarding the performance of these assets.

1. ASSET INFORMATION

The *Staff Housing Policy* requires field units to keep an up-to-date inventory of "all information necessary to locate and identify each unit (i.e. location, address, building and appraisal numbers, type of accommodation, number of rooms, bedrooms, floor area, type of construction and previous base shelter value)."

In addition, the *Policy on Management of Real Property* and the *Reporting Standard on Real Property* require the Agency to report on its real property inventory by recording related information in the Directory of Federal Real Property (DFRP).

We found:

- Assets inventories exist in several Agency systems including the Agency's financial System (i.e., STAR), the Asset Management System (AMS) and as an Excel spreadsheet called the National Asset Database (NAD). An inventory also exists in the DFRP.
- The national asset database and the DFRP both classify a portion of the total asset inventory as staff housing. However, this category includes both buildings used as government housing and temporary dwellings shelters used by employees in the course of their work (e.g., shelters in remote locations in national parks). The latter type of assets are not government housing in the sense defined in the PCA's *Staffing Housing Policy* and needed to be excluded from our analysis (i.e., in total there are 785 in the National Asset Database classified in the general category of staff housing).
- Reconciling inventories between the three systems is complex because the same asset does not share a unique identifying number across the systems.
- Our identification of GH started with the DFRP inventory which we then validated with field units (i.e., confirming the existence of buildings on the list and those buildings that were missing, as well as determining their current use). This led to our final estimate of 420 GH buildings. Between 92% and 95% of this inventory of buildings match inventories in the National Asset Database, the financial system or the current DFRP.<sup>23</sup>
- At the time of the audit, the Agency was in the process of implementing a new asset management system, called Maximo. The new system will replace the old Asset Management System (AMS) and house all the data currently maintained in the NADB spreadsheet. Maximo implementation is being overseen by a steering committee which among other things is reviewing data governance of the new system.

## 2. NET COST OF GOVERNMENT HOUSING

In principle the Agency should be able to monitor the costs of providing GH against the revenues it generates in order to assess the overall cost-benefits of the program recognizing that some benefits such as ability to attract and retain staff may not be quantifiable in dollar terms.

The costs and associated revenues of "... activities relating to the provision, repair and maintenance of housing for staff including the determination of base shelter values but excludes expenditures linked to backcountry cabins/facilities" are tracked in the Agency's financial system.<sup>24</sup> In principle, the recorded costs pertain to all or some portion of the 420 buildings we identified as staff housing rather than the 785 structures categorized as staffing housing in some of the databases. The relevant data is summarised below for the most recent five fiscal years.

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<sup>23</sup> 385 buildings on our list were identified in the National Asset database, 399 in the DFRP and 400 in the financial system.

<sup>24</sup> Definition of activity code 7194: government housing in Parks Canada 2013-2014 Chart of accounts.

Table 5: Expenditure/revenue analysis

Fiscal Year	Salary	Goods and Services, Operating, Capital and other expenditures	Depreciation	PILT	Total expenditures for Activity 7194	Revenues	Net cost of activity
2010	\$1,162,089.00	\$2,379,821.00	\$83,451.00	N/A	\$3,625,361.00	\$2,981,626.00	-\$643,735.00
2011	\$1,185,476.00	\$3,153,777.00	\$93,010.00	N/A	\$4,432,263.00	\$2,997,666.00	-\$1,434,597.00
2012	\$1,217,926.00	\$4,074,186.00	\$106,662.00	N/A	\$5,398,774.00	\$3,191,242.00	-\$2,207,532.00
2013	\$1,190,866.00	\$2,821,014.00	\$204,950.00	N/A	\$4,216,830.00	\$2,998,166.00	-\$1,218,664.00
2014	\$1,028,653.00	\$3,700,163.00	\$231,618.00	\$773,000.00	\$5,733,434.00	\$2,987,511.00	-\$2,745,923.00
Total	\$5,785,010.00	\$16,128,961.00	\$719,691.00	\$773,000.00	\$23,406,662.00	\$15,156,211.00	-\$8,250,451.00

We were told by staff involved in financial coding that:

- not all FUs housing management-related salary expenditures are captured in STAR<sup>25</sup> and that;
- not all relevant payments in lieu of taxes (PILT), which the Agency must make to municipalities for real property assets, are captured in STAR.

In consequence, there is a low level of trust in the completeness and accuracy of the GH administration-related expenditures recorded in the system (i.e., costs are likely underestimated).

Recorded revenues are thought to be more accurate/reliable since the majority of these are collected automatically (payroll deductions) which reduces the risk of coding errors.

The general pattern in the available numbers is an increase in recorded expenditures including salary, operating and capital goods and services expenditures (58% increase over the last five years) with a marginal increase in revenue for the same period (3.3%). As a result, it appears the net cost of the program (i.e., overall costs minus associated revenue) grew by approximately \$2.1M. There are no criteria or standard in the Agency for determining if this net cost of the program is reasonable.

### 3. MAINTAINING HOUSING STOCK

The *Staff Housing Policy* stipulates that “the Agency shall ensure the living accommodation is reasonably maintained for the long-term through the application of a maintenance program.”

Current condition of 420 GH buildings detailed in table 5 was drawn from either the NAD or the DFRP. It shows that while 19.9% are in good and 41.7% are in fair condition, there is still 25.6% of them that are in poor and 8.4% that are in very poor condition.<sup>26</sup>

To address housing conditions and ensure it is reasonably maintained for long term use, we expected FUs to have assessed and documented maintenance/renovations requires of their stock and to have a plan in place to deal with emerging issues (i.e. a GH assessment and plan could be a part of a larger asset plan in the field unit).

<sup>25</sup> In order to code salary expenditures for a specific activity, a manual exercise needs to be carried out in the STAR salary expenditure forecast module. Some managers may not be aware of the procedure to follow for such coding.

<sup>26</sup> Data taken from the national asset database.

We found that 17 of 21 FUs had documentation showing that they had made this type of assessment. However, only six of these 21 FUs had created a multi-year maintenance program in response to the policy requirements. In general, FUs manage a large portfolio of assets, of which GH is only a small component. Decisions on whether and how much to invest in GH are taken based on choices and prioritize for the whole portfolio. As a result a number of FUs have decided not to invest in GH in a systematic manner, but rather to respond to situations as they arise.

In addition to an overall assessment and plan field units have implemented various kinds of routine inspections and maintenance requirements. This includes:

- 1 Pre and post occupancy inspections as required in the *Staff Housing Policy* (i.e., as previously discussed (section 9.2page 14). As noted, we found evidence of these inspections for only a minority of the files we reviewed.
- 2 FUs implemented annual asset (including housing) inspection procedures to check compliance with applicable building codes, identify repair needs and ensure that the premises are safe living environments for tenants.

Most of the FUs surveyed (8/11) were able to demonstrate that a deficiency reporting mechanism was in place to support the Asset Management group when repairs/renovations are required. An opportunity to streamline processes was identified in some FUs, as a number of people are sometimes involved in the resolution/repair of relatively simple problems. FUs should review their processes to ensure that necessary repairs are carried out in a timely manner by minimizing the number of resources involved.

- 3 Finally, some FUs carried out inspections to determine whether GH could potentially pose risks to the health and safety of occupants, in particular to check for asbestos, mould and radon gas.

Radon is a naturally occurring gas that forms when uranium breaks down. The concentration of this gas tends to increase in poorly ventilated areas (basements, crawl spaces, etc.). It is the second most common cause of lung cancer. The Government of Canada Radon Guideline recommends that: *“Remedial measures should be undertaken in a dwelling whenever the average annual radon concentration exceeds 200 Bq/m<sup>3</sup> in the normal occupancy area”*. In 2010, Parks Canada’s CEO accepted a National Occupational Health and Safety Policy Committee recommendation that Parks Canada take advantage of a Health Canada program through which it could test for the presence of radon gas in its buildings at no cost. To date, 17 of the 24 FUs<sup>27</sup> have conducted radon concentration tests in their government housing units, whereas seven FUs have never carried out such tests. Among those that performed the tests, seven FUs found average radon levels higher than the levels recommended by Health Canada in at least one of their housing units (six FUs took corrective action and one FU still had to do so at the time of the audit).

#### 4 CONCLUSION

Lack of a readily identifiable inventory of staff housing as defined in policy and uncertainty, about total expenditures on the portfolio, and a lack of benchmarks for judging the reasonableness of what seem to be increasing net costs reduces the Agency’s ability to optimize the value of its GH portfolio and reduce long term risks and costs.

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<sup>27</sup> Information could not be gathered for three of the 27 FUs; the other FUs did not manage any housing.

Inconsistent investment in assets maintenance increases long term costs and can lead to discontent among tenants.<sup>28</sup> In some cases, failure to attend to required inspection regimes (i.e., inspecting for radon in some of the houses represent) can increase health and safety risks for tenants.

**Recommendation**

3. The Chief Administrative Officer should ensure that information in the national asset database STAR and the DFRP are in concordance and that asset categorization allows for efficient identification of those assets subject to the Agency’s *Staff Housing Policy*.

**Management Response:**

**Agree:** Realty Services National Office, and Asset Management Services, are currently in the process of implementing new systems to manage and maintain land use and asset management information respectively. The Realty Services system (the National Integrated Realty System) is forecast for completion in 2015-16, and will be integrated with both the Treasury Board Directory of Federal Real Property (DFRP) and the Agency’s financial system. The Asset Management System (Maximo) is forecast for completion in late 2015-16 / early 2016-17. The Chief of Realty Services will engage asset management personnel to ensure that the operational databases are aligned and consistent Government Housing data is readily available and searchable.

**Recommendation**

4. The Chief Administrative Officer should issue follow-up direction for field units to complete radon testing and complete required corrective actions.

**Management Response:**

**Agree.** All field units which have not yet undertaken testing for the presence of Radon Gas or implemented corrective action in occupied staff housing units will be contacted by the Chief, Environmental Management and Security by October 31, 2014 to immediately begin the testing process or corrective action as required. Field Units will be directed to report results of the tests, implement and mitigation recommended by Health Canada within the recommended time frames, and report on the status of implementation of mitigation to the Chief, Environmental Management and Security.

**8.4 GOVERNMENT HOUSING ALLOCATION IS ADMINISTERED FOLLOWING SOUND HUMAN RESOURCES PRINCIPLES THAT ARE FAIRNESS, AND ACCESSIBILITY WHILE ENSURING THE OPTIMIZATION OF THE AGENCY’S VALUE-FOR-MONEY.**

<b>BLUE</b>	Minor improvements needed	Many of the controls are functioning as intended. However, some minor changes are necessary to make the control environment more effective and efficient.
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Living in government housing can be considered a benefit to employees. However, because resources are scarce and such housing is only provided in certain parts of the country,<sup>29</sup> not all employees can benefit

<sup>28</sup> The employee survey showed that 42% of tenants are dissatisfied (32% - 31/98) or very dissatisfied (10% - 10/98) with the condition of their housing.

from this kind of accommodation. Therefore, it is essential that sound human resources administration principles be followed to ensure fairness and accessibility for all employees, in compliance with the management principles of effectiveness, efficiency, adaptability and transparency.

## 1. ELIGIBILITY FOR AND ALLOCATION OF HOUSING

In principle either all staff within a work location may be considered eligible for staff housing (e.g., given no alternatives exist for staff) or only certain staff will be considered eligible, or at least given priority, given operational requirements or the need for incentives to attract and retain certain types of staff. Both principles are implied in the Agency's *Staffing Housing Policy* and its *Procedures for the Disposal of Staff Housing*. With respect to allocation of the available housing the policy states that it should be on a "first-come, first-served basis" without any reference to giving priority to certain employees. In practice, we found two general methods underlying the allocation of staff housing:

- Seven of 17 FUs where this was assessed followed the principle of first-come, first-serve;
- The other field units use various principles to give priority access to housing to certain positions within the unit (i.e. 5 FUs) or access based on criteria such as employment status, seniority in the federal government, or number of dependents (9 FUs).

Processes for collecting applications also vary from one FU to the next and was based on housing tenure (permanent versus seasonal). Some FUs allow all interested employees to apply through a call process by email when housing becomes available. Other FUs accept applications at all times and keep them for a certain period, while some simply allocate housing on a first-come, first-served basis.

## 2. ALLOCATION OF HOUSING TO TENANTS WHO ALSO OWN A RESIDENCE IN THE COMMUNITY

The Agency's *Staff Housing Policy* is silent on the question of whether an employee who occupies staff housing can own another housing unit in the community. Unlike the *NJC Isolated Posts and Government Housing Directive* stipulates that "*It is not the intent of the directive to provide government housing to employees who own residential accommodation in the location.*"

No such situations were identified during the audit period although it was reported that some were identified in the past. Given the potential harm that such a situation could cause to the Agency's reputation and the difficulty of implementing detection controls to identify such situations, it would be considered as a good practice to implement some preventive measures (e.g., requiring attestations that an employee does not have access to their own home prior to signing an agreement; including clauses in agreement requiring occupants to inform management if they do acquire dwelling during their tenure) to avoid these situations.

## CONCLUSION

The Agency's current policy direction, that allocation should be on a first-come, first-serve basis implies that all employees are eligible for available housing at a particular location whereas other parts of the policy seems to suggest that certain employees should have priority access to housing given operational requirements or recruit/retention issues associated with the position. Actual practices for determining both the eligibility of staff for housing and approach for soliciting applications and allocating available housing differ between field units. While we did not detect any instances of employees both accompanying staff housing while owning other accommodation within the area, we did note a lack of formal preventive controls to reduce the risk of this occurring in the future. Recommendation #2 of this audit report (update the management control framework, i.e. the policy) will allow the Agency to address this situation.

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<sup>29</sup> 27 of 34 FUs.

## **APPENDIX A: APPLICABLE LEGISLATION AND POLICIES**

### **Legislation and regulations**

*Parks Canada Agency Act*

*Payments in Lieu of Taxes Act*

### **Treasury Board policies, directives, guidelines and standards**

Policy on Management of Real Property

Directive on the Sale or Transfer of Surplus Real Property

Reporting Standard on Real Property

### **Parks Canada Agency policies**

Staff Housing Policy

Procedures for the Disposal of Staff Housing

### **National Joint Council**

Isolated Posts and Government Housing Directive

### **Other documents**

Parks Canada Agency Risk Profile 2014-2015

**APPENDIX B: GLOSSARY**

**AMS:** Asset Management System

**CEO:** Chief Executive Officer

**CMHC:** Canada Mortgage and Housing Corporation

**DFRP:** Directory of Federal Real Property

**F&A:** Finance and Administration

**FU:** Field unit

**GH:** Government housing

**MAF:** Management Accountability Framework

**NADB:** National Asset Database

**NAR:** National Asset Review

**PCA:** Parks Canada Agency

**PILT:** Payments in Lieu of Taxes

**PWGSC:** Public Works and Government Services Canada

**TB:** Treasury Board

**STAR:** common name for SAP application – Agency’s financial information management system

## APPENDIX C: RECOMMENDATION PRIORITIZATION SYSTEM

Table 7: Internal audit recommendation prioritization system

Priority	Condition
<b>High</b>	<b>Management should initiate immediate action to address the comment.</b>
	1 Major internal control weakness
	2 Major policy or procedure exceptions
	3 Significant risk exposure
	4 Major financial exceptions – loss, misstatement, errors, fraud
	5 Significant law or regulatory violations
	6 Significant potential opportunity – revenue, savings, efficiencies, improvements
<b>Moderate</b>	<b>Management should initiate timely action to address the comment.</b>
	1 Substantial internal control weakness
	2 Substantial policy or procedure exceptions
	3 Substantial risk exposure
	4 Substantial financial exceptions – loss, misstatement, errors, fraud
	5 Substantial law or regulatory violations
	6 Substantial potential opportunity – revenue, savings, efficiencies, improvements
<b>Low</b>	<b>Management should initiate reasonable action to incorporate a plan to address the comment in the normal course of business.</b>
	1 Minor internal control weakness
	2 Minor policy or procedure exceptions
	3 Limited risk exposure
	4 Minor financial exceptions – loss, misstatement, errors, fraud
	5 Minor law or regulatory violations
	6 Limited potential opportunity – revenue, savings, efficiencies, improvements

## APPENDIX D: BREAKDOWN OF HOUSING BY FIELD UNIT AND REGION

Field Unit	# buildings	# of housing units	Representation	Region
Cape Breton	17	17	2.6%	East
Ontario Waterways	15	15	2.3%	East
Mainland Nova Scotia	13	21	3.2%	East
Eastern Newfoundland	10	10	1.5%	East
Southern New Brunswick	9	11	1.7%	East
Georgian Bay - Eastern Ontario	9	9	1.4%	East
Prince Edward Island	9	9	1.4%	East
La Mauricie-Western Quebec	7	8	1.2%	East
Quebec	7	7	1.1%	East
Saguenay- St-Laurent	7	7	1.1%	East
Western Newfoundland and Labrador	5	9	1.4%	East
Quebec Waterways	4	4	0.6%	East
Mingan	3	10	1.5%	East
Gaspésie	3	3	0.5%	East
Northern New Brunswick	2	2	0.3%	East
Northern Ontario	2	2	0.3%	East
<b>TOTAL EAST</b>	<b>122</b>	<b>144</b>	<b>22.0%</b>	
Yukon	18	24	3.7%	North
Nunavut	11	13	2.0%	North
Southwestern North West Territories	7	9	1.4%	North
Western Arctic	2	4	0.6%	North
<b>TOTAL NORTH</b>	<b>38</b>	<b>50</b>	<b>7.6%</b>	
Lake Louise/Kootenay/Yoho	54	131	20.0%	West
Jasper	52	70	10.7%	West
Northern Prairies	39	57	8.7%	West
Banff	32	80	12.2%	West
Waterton Lakes	21	21	3.2%	West
Coastal BC	18	38	5.8%	West
Riding Mountain	17	22	3.4%	West
Southern Saskatchewan	11	11	1.7%	West
Gwaii Haanas	8	9	1.4%	West
Mount Revelstoke/Glacier	5	19	2.9%	West
Manitoba	3	3	0.5%	West
<b>TOTAL WEST</b>	<b>260</b>	<b>461</b>	<b>70.4%</b>	
<b>TOTAL PARKS CANADA</b>	<b>420</b>	<b>655</b>		

## APPENDIX E: NUMBER OF FILES REVIEWED BY FIELD UNIT

Field Unit	Number of housing units	Number of employee files selected	Number of non-employee files selected	Total number of files selected	Percentage of files selected
Banff	80	5	1	6	7.50%
Cape Breton Highlands	17	1	0	1	5.88%
Coastal BC	38	4	1	5	13.16%
East Newfoundland	10	1	0	1	10.00%
Gaspésie*	3	0	0	0	0.00%
Georgian Bay - East Ontario	9	2	0	2	22.22%
Gwaii Haanas	9	1	1	2	22.22%
Jasper	70	6	1	7	10.00%
Mauricie-Western Quebec	8	1	0	1	12.50%
Yoho/Kootenay/Lake Louise **	131	22	3	25	19.08%
Mainland Nova Scotia **	21	20	1	21	100.00%
Manitoba	3	1	0	1	33.33%
Mingan	10	0	0	0	0.00%
Mount Revelstoke/Glacier	19	2	0	2	10.53%
Western Newfoundland	9	1	0	1	11.11%
Northern New Brunswick*	2	0	0	0	0.00%
Northern Ontario*	2	0	0	0	0.00%
Northern Prairies**	57	48	6	54	94.74%
Nunavut	13	2	0	2	15.38%
Ontario Waterways	15	1	1	2	13.33%
Prince-Edward Island *	9	0	0	0	0.00%
Quebec Waterways *	4	0	0	0	0.00%
Quebec *	7	0	0	0	0.00%
Riding Mountain**	22	20	2	22	100.00%
Saguenay - St.Laurent	7	1	0	1	14.29%
South Saskatchewan	11	1	0	1	9.09%
South New Brunswick	11	2	0	2	18.18%
Southwest Northwest Territories	9	1	0	1	11.11%
Waterton Lakes	21	7	0	7	33.33%
Western Arctic	4	0	0	0	0.00%
Yukon	24	2	1	1	4.17%
<b>Total</b>	<b>655</b>	<b>152</b>	<b>18</b>	<b>168</b>	

\* Field Units that have buildings recorded as staff housing none of which are actually used as staff accommodation.

\*\* Visited field units.