



Internal Audit of Financial and Administrative Processes

Nunavut Field Unit

Final Report

October 2014

Office of Internal Audit and Evaluation

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Her Majesty the Queen of Canada, represented by
The Chief Executive Officer of Parks Canada, 2014
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EXECUTIVE SUMMARY

The overall objective of this compliance audit is to provide assurance to senior management at Parks Canada Agency (the Agency) that financial and administrative practices in place at the business units demonstrates due diligence and respect relevant policies, directives, guidelines and/or agreements. Five key processes at the Nunavut Field Unit were chosen for audit examination to satisfy the overall objective. These five processes are: Contracting, Acquisition Card purchases, Business Travel, Isolated Post Allowance, and Overtime and Shift Work (including Standby and Call Back). The audit examination period covered the entire 2013-14 fiscal year.

The examination phase included interviews with process owners and users to understand the governance and internal controls in place, and a testing of documents against established criteria to ensure that internal controls are working as intended.

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

The audit examination revealed that processes for contracting, acquisition card purchases and business travel are controlled and stable. For Isolated Post Allowance, the provision of a comprehensive information package to newly eligible employees, the accuracy and completeness of establishing eligibility, and ongoing updates of changing personal circumstances that impacts allowances and benefits should be strengthened. The governance structure for the scheduling of overtime and shift work is adequate. However, inconsistencies in the reporting process reflected a knowledge gap in understanding the framework in which payment for overtime and/or shift work operates, which resulted in some incomplete and/or inaccurate reporting of extra duty.

Table 1: Audit Report Rating

Section #	Name of Section	Rating
8.1	Procurement - Contracting	BLUE – Minor improvements required
8.2	Procurement - Acquisition Cards	GREEN - Controlled
8.3	Business Travel	GREEN - Controlled

8.4	Supplementary Pay - Isolated Post Allowance (IPA)	YELLOW – Moderate Improvements Required
8.5	Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back	YELLOW – Moderate Improvements Required

Below is the list of recommendations from the audit ranked in order of priority based on the rating system presented in Appendix A of this document.

Table 2: Summary of internal audit recommendations

Moderate priority - Management should initiate timely action to address the comment.	
1	With respect to Isolated Post Allowances (IPAs), the Field Unit Superintendent should: <ul style="list-style-type: none"> a) consistently communicate/make available to new employees a comprehensive information package, including a list of common questions and answers and reinforcement of employees’ responsibility of notifying the Agency of personal situation changes having an impact on their allowances and benefits, as required by the Isolated Post and Government Housing Directive, and b) obtain and retain an updated Isolated Post and Government Housing (IPGH) form from all applicable employees to verify eligibility.
2	With respect to Fuel and Utilities, and Shelter Cost Differentials for Isolated Posts, which are currently calculated and input by compensation advisors, the Chief Human Resource Officer should ensure a strategy is in place to support accurate payments.
3	With respect to extra duty pay (overtime and shift premiums), the Field Unit Superintendent should address the knowledge gap to ensure processes are in place to support complete and accurate calculation of payments.

1 INTRODUCTION

Parks Canada's multi-year Internal Audit Plan 2014-15 to 2016-17 includes audits of key financial and administrative processes at the local business unit level.

Between 2004 and 2011, all field units and directorates were audited on various aspects of their financial and administrative processes. Based on the current Internal Audit Plan, audits will be conducted, on a needs-based schedule, to provide an updated assurance of the internal controls of various financial and administrative processes in the business units.

2 BACKGROUND

To assess the financial and administrative processes in the business units, certain processes were selected as key lines of evidence for audit examination. The results of the evaluation of such processes will inform the Agency on the effectiveness of the internal controls in place. For fiscal year 2014-15, the Nunavut Field Unit has been selected for audit examination.

3 OBJECTIVES AND SCOPE

The overall objective of this compliance audit is to provide assurance to senior management that financial and administrative practices in place demonstrates due diligence and respect relevant policies, directives, guidelines and/or agreements.

The following key lines of evidence are examined:

1. Procurement - Contracting
2. Procurement - Acquisition Cards
3. Business Travel
4. Supplementary Pay - Isolated Post Allowance (IPA)
5. Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back

The audit examination period covered the entire 2013-14 fiscal year.

4 LEGISLATIVE AND POLICY FRAMEWORK

For the purpose of this audit the following polices and directives were reviewed:

- Treasury Board Contracting Policy,
- Treasury Board Directive on Acquisition Cards,
- National Joint Council's and Parks Canada's Travel Directive,
- Parks Canada's Collective Agreement with PSAC (Public Service Alliance of Canada), and

- National Joint Council's and Parks Canada's Isolated Posts and Government Housing Directive.

Appendix B contains additional information in regard to the policies and directives used in this audit.

5 METHODOLOGY

The audit program was based on a set of criteria and sub-criteria built for each of the key lines of evidence.

The audit methodology included the following activities:

1. Planning

- Approval of audit criteria by Parks Canada's Chief Financial and Chief Human Resource Officers
- In-depth review of the documents that constitute the legal framework
- Analysis of SAP financial data
- Assessment of risks associated with the finance and administrative processes
- Interviews with key stakeholders to understand processes

2. Examination

- Transaction testing of documents
- Interviews with various stakeholders involved with different stages of the processes
- Documentation that reflects the governance and internal controls at the business unit level.

3. Reporting

- Debrief with key clients at the Field Unit and National Office on relevant issues
- Preparation of draft report
- Review of draft report with key clients responsible for any applicable management response and action plan
- Final report updated with management response and action plan
- Final report tabled at the Internal Audit Committee meeting
- Report published following the approval of the Chief Executive Officer; and,
- Follow-up on implementation of action plans, where applicable

Sampling Methodology

Different factors influencing sampling, such as representativeness, risk factors, alignment of the processes within the Agency, geographical dispersion of the activities, audit timing and budget, and the level of effort required were considered in the determination of a sampling approach. A preliminary analysis of data housed in SAP was completed to study trends and the nature of activities recorded for the 5 key processes in fiscal year 2013-2014. Details are provided in each of the sections by line of evidence in Section 8.

All audit examination took place at National Office between June and September 2014.

Observations and recommendations included in this report are in accordance with the Office of Internal Audit and Evaluation (OIAE) Rating System described in Table 1:

Table 1: Audit Reporting Rating System

RED	Unsatisfactory	The current controls are not functioning or are nonexistent. Management measures must be taken immediately to rectify the situation.
ORANGE	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.
YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
BLUE	Minor improvements required	Many of the controls are functioning as intended. However, some minor changes are necessary to improve the efficiency and effectiveness of the control environment.
GREEN	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.

Brian Evans
Chief Audit and Evaluation Executive, Parks Canada Agency

7 AUDIT OPINION

The audit examination revealed that processes for contracting, acquisition card purchases and business travel are controlled and stable. For Isolated Post Allowance, the provision of a comprehensive information package to newly eligible employees, the accuracy and completeness of establishing eligibility, and ongoing updates of changing personal circumstances that impacts allowances and benefits should be strengthened. The governance structure for the scheduling of overtime and shift work is adequate. However, inconsistencies in the reporting process reflected a knowledge gap in understanding the framework in which payment for overtime and/or shift work operates, which resulted in some incomplete and/or inaccurate reporting of extra duty.

8 OBSERVATIONS AND RECOMMENDATIONS

8.1 PROCUREMENT - CONTRACTING

BLUE	Minor improvements required	Many of the controls are functioning as intended. However, some minor changes are necessary to improve the efficiency and effectiveness of the control environment.
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The following criteria and sub-criteria were used for audit examination.

C1	The contract initiation process is fair and transparent.
C1.1	<i>The appropriate mechanism is used to establish the contract.</i>
C1.2	<i>The contract award process is fair.</i>
C1.3	<i>The contract value and/or amendment value is within authorized threshold.</i>
C2	Contract management reflects due diligence.
C2.1	<i>The contract is appropriately signed before the initiation of services or the delivery of goods.</i>
C2.2	<i>The description of goods or services to be delivered is clear and complete.</i>

C2.3	<i>Payment terms are clearly stated in the contract.</i>
C3	<i>Appropriate financial controls are in place.</i>
C3.1	<i>Fund commitment is appropriately signed by the S.32 authority.</i>
C3.2	<i>Payment is supported by adequate and correct documentation.</i>
C3.3	<i>Payment is appropriately authorized by the S.34 authority.</i>

Context

A total of 140 contracts were established by the Field Unit, with a total contract value of \$647,615.90. Based on the nature of operations at the Field Unit, a higher percentage, (91 out of 140 contracts, or 65%) of contracts established were for services under \$10,000. It is to be noted that this Field Unit is subject to contracting obligations under the 1993 Nunavut Land Claims Agreement. In fiscal year 2013-14, 93 out of 140 contracts (66%) were coded in the SAP system to be under an aboriginal agreement. A breakdown of solicitation procedure and contract type values and counts can be found in Appendix C.

Contracts of value below \$5,000 are established at the Field Unit level by the Finance Officer. The Field Unit also has the authority to establish call-ups against standing offers up to \$25,000. All other contracts are established by the centralized contracting team in Calgary.

The sampling unit is an established contract. In the sampling plan, 31 contracts with a total value of \$162,460.61, which represented 25% of the total contract value for the Field Unit, were selected. A combination of solicitation procedures and contract types was selected to ensure a heterogeneous sample.

In order to focus on processes within the Field Unit, a higher number of contracts established at the Field Unit were chosen for sampling, i.e., 26 contracts established by the Field Unit and 5 by the centralized contracting team. From the sampling plan, 18 out of 31 selected contracts (58%) were service contracts, each with value under \$10,000.

Of the 31 selected contracts, complete documentation for 28 was provided. Two invoices and one contract with associated documents could not be provided, although the required payments have been made. All 3 were service contracts below \$2,000. Of note, the payments for the Field Unit moved to central processing in Cornwall in September of fiscal year 2013-14. Documentation could have been misplaced during the transition.

Observation

Contracting as a Procurement Vehicle:

In addition to the selected contracts, the audit also included the examination of invoices that were paid without the proper establishment of contracts (called "Orphan Invoices"). Under the account called "Other Professional Services Not Elsewhere Specified," 10 out of 18 invoices should have had contracts established as the appropriate procurement vehicle for services

consumed. The 10 invoices were all under \$5,000. However, the audit examination revealed that this concern is being addressed by the Field Unit to ensure that contracts are adequately established for future procurement of goods and services.

Contract Performance:

All contracts examined were established using the correct mechanism, and within authorized threshold. They also demonstrated a fair solicitation and award process. Typical contracts of general goods and services follow a specific template, which covers general payment terms and conditions of contracting. It has been observed that, for some contracts, additional payment terms specific to the particularities of the services provided, had not been adequately established in the contracts (2 out of 30). However, these instances were not material in nature.

Signing Authority:

There are two layers of signing authority for contracts – the fund commitment authority (S.32) and the contracting authority (S.41). The fund commitment authority completes a Request for Contract Action form, based on which the contracting authority proceeds with the initiation of the contracting process. Once a contract is established, the contract is signed by the contracting authority. The contracting authority is seen to be appropriately exercised.

In the audit examination, all fund commitments were appropriately authorized by the S.32 authority. There was one instance where the manager's specimen signature card was not updated in a timely manner. This has since been corrected by the Field Unit.

Conclusion

Overall, the process is well controlled. There is a clear distinction of responsibility between contracts established at the Field Unit level, and those established by the contracting team in Calgary. In contract management, in addition to using an established template, an increased awareness of the nature of the goods or services to be provided and how they relate to payment terms is required to ensure that appropriate conditions are specified to mitigate contract failure and/or undue liability to the Agency.

8.2 PROCUREMENT - ACQUISITION CARDS

GREEN	Controlled	Controls are functioning as intended and no further action is necessary at this time.
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The following criteria and sub-criteria were used for audit examination.

C1	Acquisition card usage respect guidelines and are within authorized thresholds.
C1.1	<i>Acquisition cards are issued, renewed and/or cancelled according to approved practices.</i>
C1.2	<i>Acquisition cardholders provide a written acknowledgement of responsibilities and obligations prior to receiving an acquisition card from the acquisition card coordinator.</i>
C1.3	<i>The nature of purchases respect the restrictions set in the Directive.</i>
C1.4	<i>Individual transactions are within prescribed limits.</i>
C1.5	<i>Acquisition card usage is conducted in a secure manner.</i>
C2	Appropriate financial controls are in place.
C2.1	<i>There is a valid Sec 34 Certification signed by the authorized person other than the cardholder.</i>
C2.2	<i>Acquisition cardholders perform reconciliation of purchases with the Acquisition card statements.</i>
C2.3	<i>The payment of Acquisition card statements is made on a timely basis.</i>
C2.4	<i>All purchases are supported by receipts and/or invoices.</i>
C2.5	<i>The Acquisition card limit is reasonably based on planned use of the cardholder.</i>

Context

The field unit had 31 account numbers for acquisition cards in 2013-14. The total value of purchases made with acquisition cards was \$173,095.50. The sampling unit is an acquisition card statement that is issued to the cardholder on a monthly basis, depending on transactional activities and/or charges incurred. Within the sampling period, there were a total of 187 acquisition cards statements that had transactions. A breakdown of acquisition card monthly expenditures can be seen in Appendix D.

In the sampling plan, a total of 46 card statements belonging to the 29 active account numbers were selected. The total acquisition card value covered by the 46 selected statements was \$75,011.18, which represented 43% of the total value of acquisition card purchases of the Field Unit.

Observation

The Review, Issuance, Renewal and Cancellation Process for Acquisition Cards

The regional acquisition card coordinator of the Field Unit is responsible for coordinating the process of review, issuance, renewal and cancellation of cards. A review of cardholder limits was done by the Field Unit Superintendent early in the fiscal year 2014-15. Data in the acquisition card system reflects updated cardholder limits of \$5,000 for all cardholders, except for one manager, who had higher approved limits of \$8,000 based on operational needs.

Issuance of acquisition cards is based on the request from the manager of the cardholder. The coordinator transfers the request to the bank and receives the new card. The cardholder signs a form to acknowledge his responsibilities in the usage of the acquisition card. The coordinator verbally goes through the rules and restrictions for card usage with the cardholder, and keeps a copy of acknowledgement form signed by the cardholder. Acknowledgement forms for cards

issued within the past two years were provided. However, these forms were missing for cardholders with existing cards dated more than 2 years old, and for cardholders transferred from other business units. The Field Unit should have a current inventory of signed acknowledgement forms for cardholders to ensure that each cardholder is aware of their responsibilities.

The renewal of existing cards is done automatically by the bank, unless otherwise informed. Cards are cancelled when the cardholder leaves the Agency, or when they are stolen, lost, or compromised. The audit examination found evidence of proactive cancellation of cards by the coordinator to mitigate risk of the misuse of cards.

Acquisition Card Usage and Payment

From an analysis of transaction data provided by the bank, all transactions at the Field Unit in fiscal year 2013-14 were within the prescribed limit of \$5,000. In the audit examination of 46 selected statements, all purchases respected the guidelines in the Directive. The purchases on all examined card statements were adequately reconciled, and appropriately supported by receipts or an attested declaration for lost receipts.

A reconciliation log is created by the cardholder, which includes a description and coding of each transaction on the statement. The reconciliation logs of all statements were appropriately approved by the S.34 authority, except for 2 statements which were signed by the manager with expired delegation of authority. This has already been addressed in 8.1.

Conclusion

The process of review, issuance and cancellation of cards; managing purchases on acquisition cards; reconciliation of card statements; and, approval of spending by S.34 authority, is well controlled.

8.3 BUSINESS TRAVEL

GREEN	Controlled	Controls are functioning as intended and no further action is necessary at this time.
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The following criteria and sub-criteria were used for audit examination.

C1	Work-related travel is managed with due diligence.
C1.1	<i>The objective of travel is well-defined.</i>
C1.2	<i>Travel expenses are within planning estimates or reasonably adjusted based on the circumstances of travel.</i>

C1.3	<i>Travel expenses respect the guidelines set out in the various travel modules.</i>
C1.4	<i>Travel reporting is done electronically and if not, a reasonable explanation exists.</i>
C2	<i>Appropriate financial controls are in place.</i>
C2.1	<i>Travel is appropriately authorized before it takes place.</i>
C2.2	<i>Travel expenses are appropriately approved before payment is made.</i>
C2.3	<i>Travel reimbursement is supported by adequate documentation.</i>

Context

The scope of audit examination of this process excludes business travel by non-public servants, and non-business travel conducted by employees as part of the non-elective travel based on the Isolated Post Allowance and Government Housing Directive. Travel by non-public servants, if applicable, would have been included under the key line of evidence - Contracting, and non-elective travel by employees in Isolated Post is covered under the key line of evidence - Isolated Post Allowance.

At the Field Unit, a total of 170 travel expense reports were submitted for 49 travelers in fiscal year 2013-14, totaling a value of \$522,519.63 (this includes pre-paid expenses for travel). The sampling unit is a travel expense report. A total of 34 expense reports representing total approved expenses of \$294,824.72 were included in the sampling. It is to be noted that in the electronic system, an extended business trip is associated with one travel request, but multiple expense reports.

Of note, the EMT (Expense Management Tool) system that was the electronic system used government-wide for travel request and travel reporting was retired at the end of fiscal year 2013-14. A new STS (Shared Travel Services) system was implemented at the beginning of fiscal year 2014-15. Due to the retirement of the EMT system, 8 travel reports selected for audit examination could not be retrieved from the system in their entirety. As a result, only 26 out of 34 selected expense reports could be examined, and reported, for all aspects of the criteria built for audit examination. An examination of available information for the remaining 8 reports was conducted, and no inconsistencies were found. In addition, all 8 reports were affirmed to be appropriately authorized by the S.34 authority before expense reimbursement.

Observation

Travel planning

Of the 26 reports examined, 21 of them were reported through the EMT system. The five that were reported on paper versus the EMT system, were done at the end-of-year, and had to be transitioned to paper due to the closing of the EMT system. The objectives of all examined travel reports were well-defined. In the retired EMT system, the travel objective was a mandatory field. In the current STS (Shared Travel Services) system, the objective of travel is in clear pre-defined categories.

Three business trips from the audit examination exceeded planned expenses by more than 10%. However, they were considered reasonable, based on the circumstances of travel. It is to be noted that details on the electronic travel request could not be retrieved from the EMT system, so an item by item comparison between planned and actual expense could not be made.

All travel requests were appropriately authorized by the S.32 authority before the initiation of travel with the exception of 3, where the authorization was given by the Field Unit Superintendent after the initiation of the trips.

Travel Expense Reporting

All reported travel expenses were found to be in conformance with the various guidelines set in the travel modules of the Travel Directive. All expense reports were appropriately approved by the S.34 authority before the reimbursement of expenses to the traveller.

In the supporting documentation of receipts and invoices provided in the expense report by the travellers, it was noted that 8 expense reports did not include an invoice for pre-paid airfare. While pre-paid airfare is not an out-of-pocket expense by the traveller, requiring reimbursement, the provision of an invoice would facilitate the comparison of planned vs. actual expense to ensure that the travel cost stayed within preapproved limits.

Conclusion

The Field Unit is seen to have proactively used the EMT system for travel request and travel reporting, which speaks well of their ability to adopt the new STS system for travel request and travel reporting. The process of travel planning and expense reporting is considered well-controlled.

8.4 SUPPLEMENTARY PAY - ISOLATED POST ALLOWANCE (IPA)

YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
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The following criteria and sub-criteria were used for audit examination.

C1	Eligibility and entitlement of employees are determined as per criteria.
C1.1	<i>The employee's nature of employment and place of work is well-documented to determine eligibility for IPA.</i>
C1.2	<i>The employee's familial situation and living arrangements are well-documented to determine the appropriate entitlements for IPA.</i>

C2	The disbursement of allowances is appropriate.
C2.1	<i>The calculation of the various components of IPA is accurate.</i>
C2.2	<i>Additional travel expenses and leave associated with Isolated Posts are implemented appropriately.</i>
C2.3	<i>Changes to allowances based on changes to employment for employees, and/or changes to the employee's personal situation, and/or changes to the Isolated Posts and Government Housing Directive are implemented appropriately.</i>

Context

The Field Unit spent a total of \$1,482,807.40 on Isolated Post Allowance (IPA), and an additional \$45,682.27 on IPA non-elective travel, in fiscal year 2013-14. A total of 52 employees were reimbursed with Isolated Post allowances and/or benefits. A breakdown of the different allowances and benefits is reflected in Appendix E. In fiscal year 2013-14, there were five isolated posts within the Nunavut Field - Iqaluit, Qikitarjuag, Pangnirtung, Pond Inlet and Repulse Bay.

The sampling unit is an employee who received some form of Isolated Post allowances and/or benefits in fiscal year 2013-14. A total of 20 employees tied to a total allowance and benefit of \$640,751.30 (not including IPA non-elective travel) were selected for sampling.

Various aspects of Isolated Post allowances and benefits were included for examination, as applicable. These are:

- Environment Allowance (EA)
- Living Cost Differential (LCD)
- Fuel and Utilities Differential (F&UD)
- Shelter Cost Differential (SCD)
- Non-accountable Fixed Rate Vacation Travel Assistance (VTA)
- IPA non-elective travel

Appendix F gives a description of each allowances and benefits.

The allowances for EA, LCD, F&UD, and SCD are pro-rated and paid to employees through their biweekly pay cheques. Based on whether the employee is single or have dependants, he/she is eligible to a lower single rate or a higher dependant rate respectively.

VTA is established on a per occurrence basis through the *Request for Payment of Non-accountable VTA Form (VTA forms)*. Employees are eligible for VTA twice a year for all listed Isolated Posts for the Field Unit. There is no requirement to travel, or take leave, or lieu time off to receive VTA. VTA is based on a fixed rate, on a per person basis, which applies to the employee and all dependants over 2 years of age. VTA applications are reviewed by the Finance team and then approved by the Field Unit Superintendent. All reported expenses for IPA non-

elective travel are reimbursed based on receipts, and should follow the guidelines set in the Travel Directive.

Among the samples, all 20 employees were eligible for EA and LCD; 10 were eligible for SCD, which applies only to Iqaluit; 8 were eligible for F&UD which applies for private accommodation, and when fuel and utilities are not included in government housing; 16 were eligible for VTA; and, 4 employees took IPA non-elective travel.

Observation

The *Isolated Post and Government Housing Forms (IPGH forms)*, which establish eligibility of employees for the various IPA allowances and benefits, provided by the field unit were not updated to reflect the number of eligible dependents in the audit examination period. For the purposes of the audit examination, to determine accuracy of allowances disbursed, the number of eligible dependants reported on the VTA forms was used as the standard. The Field Unit should always have the most current IPGH forms of employees on file in order to ascertain their eligibility.

IPA Eligibility¹:

When employees first joined an Isolated Post in the Field Unit, they were required to complete an IPGH form to determine their eligibility for the various allowances and benefits. Employees self-declared the number of dependants, thus establishing the single rate or the dependant rate for the various allowances. The Finance Officer for the Field Unit filled out the classification levels and rates of the various allowances. The form is then signed off by the Field Unit Superintendent, and passed to the Compensation team to initiate the allowances.

In the audit examination, it has been observed that:

- 3 employees were not given any IPA allowances and benefits (1 summer student and two seasonal employees in fiscal year 2013-14) when their nature of employment deemed them eligible. The Field Unit neglected to ensure that these employees had their IPA eligibility established.
- 1 employee did not receive any SCD in spite of being eligible for it. It was determined that the SCD eligibility, which applies only to Iqaluit, was not listed on the IPGH form dated January 2008. The error has since been fixed earlier in fiscal year 2014-15.
- 1 out of 20 IPGH forms was not provided by the Field Unit for audit verification (employee on short-term assignment).

¹ *Eligibility, in the context of this audit examination, is comprehensive to include the definition of eligibility for each of the specific allowances and benefits, and the establishment of the rates tied to eligibility levels, based on the number of hours of work and the personal situation of the employees. Along the same lines, updates to eligibility means any updates to the classification and/or rates of the various allowances in the Directive, and/or updates to the personal situation of the employee that impacts the allowances and/or benefits received.*

Updates to IPA Eligibility:

Updates to IPA eligibility arise, either when there is a change to the classification level and/or rates for Isolated Posts based on the Directive, or when there is a change to the employee's personal situation, such as the addition and/or deletion of dependants.

The Labour Relations team at Parks Canada usually sends out an email to the concerned business units and the Compensation team whenever there is a change to National Joint Council's *Isolated Post and Government Housing Directive* (IPGH Directive). Any increase in allowances is adjusted by the Compensation team. Any decrease in allowances based on a decrease in classification levels, which allows for a specified waiting period after notifying the employee of the change, is to be initiated by the Field Unit through an updated IPGH form that is transferred to the Compensation team. There were no increases or decreases to the classification levels in the last fiscal year. There was an increase in EA rates and a decrease in SCD rates for Iqaluit that were both effective August 1, 2013. It is observed that such increases and decreases were made to applicable employees during the examination period.

The IPGH form also requires that the document be updated when there is an addition and/or deletion of dependants. The IPGH Directive states: *"It is the employee's responsibility to notify their manager and their departmental administrator as soon as possible where changes to their circumstances have an impact on housing, allowances, and benefits they receive under this directive."* However, this is not seen as a common practice at the Field Unit. Six of the 19 IPGH forms provided were not updated to reflect the same number of dependants as declared on the most current VTA form for the examination period. One employee in the sample was getting the single instead of the dependant rate for his allowances as his IPGH form was not updated since May 2010 when his eligibility changed from single to dependant. The error was discovered by the Field Unit in June 2014, and it has since been fixed.

Parks Canada's IPGH Directive states: *"Field Units shall provide comprehensive information packages on the Isolated Posts Policy that shall include a copy of the policy and an explanation of all the allowances and benefits to which an employee is eligible. Further, the information package shall provide the eligibility criteria for each of the allowances and benefits as well as a list of the most common questions and answers. The information package shall clearly describe employees' responsibilities whenever their personal situation changes, which may have an impact on their allowances and benefits."*

Currently, the Finance team at the Field Unit shares updates and changes to the Directive with impacted employees, with added definition around the impact of changes in each of the Isolated Posts. When a new employee joins the Field Unit, he/she is provided with a copy of the Directive, along with a listing of their eligibility to the various allowances and benefits based on the particular Isolated Post and the employee's personal situation. The current information package made available to employees, though informative, would be best supplemented by a list of common questions and answers and reinforcement of employees' responsibilities, as stated in the Directive. In addition, the information package should be consistently made available to all eligible employees so that IPA allowances and benefits are duly established.

Accuracy of the Disbursement of Allowances and Benefits:***Non-accountable Vacation Travel Assistance (VTA):***

For VTA application, the audit examination revealed positive evidence of active monitoring by the Finance team to verify the accuracy of the forms before they are signed by the Field Unit Superintendent. In the audit examination, 1 VTA application was not correctly pro-rated based on the part-time hours of work.

Environmental Allowance (EA) and Living Cost Differential (LCD):

All EA and LCD allowances are seen to be in alignment with the established Isolated Post classification levels and rates, and the self-declared family status on the most current VTA form for the examination period (apart for the exception mentioned in the section above on updates to IPA eligibility).

Fuel & Utilities Differential (F&UD) and Shelter Cost Differential (SCD):

It has been observed from the audit examination that there were some inconsistencies on the part of the Compensation team in applying the correct rates to 3 employees for F&UD (out of 8 eligible employees), and 1 employee for SCD (out of 9 employees receiving SCD). The inconsistencies were sourced to the inaccurate application of pro-rated hourly rates of these allowances, resulting in underpayments of the allowances. At the time of audit examination, the F&UD for 1 employee had already been corrected by Compensation.

IPA Non-elective Travel:

Travel requests and travel expenses were appropriately authorized, and adequately supported by documentation. The NJC's IPGH Directive does not set a hard measure to individual meal reimbursements based on receipts. However, the communiqué dated October 21, 2011 and titled Non-Elective Medical/Dental Travel Assistance Benefit states: "*Meal expenses, based on receipts, may be reimbursed up to the limit of the applicable meal allowance as established in the NJC Travel Directive.*" For two of the four IPA travel reports examined, there were instances where individual meal reimbursements exceeded the applicable meal allowance, although the total meal reimbursement for the entire trip was well below the total meal allowance cap. Although the said communiqué is not binding on Parks Canada, it would be helpful for the Agency to clarify its position.

Conclusion

Gaps have been identified in the correct determination of eligibility for certain employees. Three employees, though eligible for IPA in the last fiscal year, were not given any allowances and/or benefits. SCD for 1 eligible employee in the audit sample was not established on the IPGH form. Employees did not fulfil their responsibility to update their IPGH forms in a timely manner. Some inconsistencies in payment appear to have originated from a wrong application of rates by the Compensation team, which needs to be reviewed and fixed by Compensation.

Recommendation***Nunavut Field Unit:***

With respect to Isolated Post Allowances (IPAs), the Field Unit Superintendent should:

- a) consistently communicate/make available to new employees a comprehensive information package, including a list of common questions and answers and reinforcement of employees' responsibility of notifying the Agency of personal situation changes having an impact on their allowances and benefits, as required by the Isolated Post and Government Housing Directive, and
- b) obtain and retain an updated Isolated Post and Government Housing (IPGH) form from all applicable employees to verify eligibility.

MANAGEMENT RESPONSE

- (a) **Agree:** Currently, the Nunavut Field Unit (NFU) does disseminate a word document of the IPGH Directive as well as a link to the National Joint Council Directive to all new hire employees as well as a cost breakdown of each Isolated Post Allowance the employee is entitled. By November 30, 2014, the NFU will add to its comprehensive package the most common questions and answers and a notice to employees of their responsibilities whenever their personal situation changes, which may have an impact on their allowances and benefits.
- (b) **Agree:** By the end of November 2014, the NFU, Finance section, will have reviewed all IPGH forms and will have requested an updated form from employees. All forth coming VTA forms will be verified against the IPGH forms. The NFU will also remind employees of their responsibilities to update the IPGH form to reflect changes in their personal circumstances that has an impact on their allowances and benefits

Human Resources Directorate:

With respect to Fuel and Utilities, and Shelter Cost Differentials for Isolated Posts, which are currently calculated and input by compensation advisors, the Chief Human Resource Officer should ensure a strategy is in place to support accurate payments.

MANAGEMENT RESPONSE

Verification and monitoring are currently conducted by compensation but as transactions are transferred to Miramichi, NB, that will be part of the residual work . In the immediate term, compensation is reviewing IPA to ensure appropriate payments. On a go forward basis, this issue is being considered as part of the Pay transformation team's work on roles and responsibilities post pay transfer.

8.5 SUPPLEMENTARY PAY AND/OR COMPENSATORY LEAVE WITH PAY - OVERTIME, SHIFT PREMIUM, AND STANDBY AND CALL BACK

YELLOW	Moderate improvements required	Some controls in place are functioning. However, significant problems, which require attention, were noted. These problems could jeopardize the achievement of program goals or operational objectives.
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The following criteria and sub-criteria were used for audit examination.

C1	Overtime, Shift Premium, and Standby and Call Back are managed with due diligence.
C1.1	<i>Allocation of overtime and standby is equitable amongst available and qualified employees.</i>
C1.2	<i>Overtime, standby and call back reporting are preapproved by the appropriate authorities.</i>
C1.3	<i>Adequate advance notice is given for shift work scheduling and/or changes to schedule.</i>
C1.4	<i>All overtime, standby, call back and reporting pay shall be compensated in cash except where, upon request of an employee and with the approval of the Agency, it may be compensated in equivalent leave with pay.</i>
C2	Appropriate reporting and accountability exist for disbursement of pay and/or the administration of compensatory leave with pay.
C2.1	<i>Payments for overtime, shift work, standby and call back are adequately supported by documentation completed by employees.</i>
C2.2	<i>Overtime, shift work, standby and call back reports are appropriately approved by the delegated manager.</i>
C2.3	<i>Pay associated with overtime, shift work, standby and call back are disbursed in a timely manner once the finalized reports are submitted.</i>
C2.4	<i>Compensatory leave with pay associated with overtime, standby and call back is managed in an accountable manner.</i>

Context

At the Field Unit, a total value of \$42,502.04 was spent on the above mentioned supplementary pay and/or compensation leave with pay, which was paid to 35 employees. A breakdown of the type of supplementary pay is provided in Appendix G. The sampling unit is a Time Worked and Extra Duty Report (EDR) prepared by the employee, and/or a pay-out of unused compensatory leave. A total of 15 EDRs belonging to 5 employees were selected for sampling. A combination of different types of pay (shift premium, overtime and standby) was included in the sample.

Observation

Shift Work Scheduling and Overtime

Managers report a healthy rotation of employees for shift work, where applicable, and an equitable distribution of overtime work. Reasonable distribution of overtime work has been reflected in the data on regular overtime pay disbursed to employees. Only \$2,356.24 was spent on shift premium pay by the Field Unit in fiscal year 2013-14. There was some misunderstanding on the concept of shift work and shift premiums at the Field Unit, which caused a reduction in shift premiums in the last fiscal year. This misunderstanding should be appropriately addressed by the Field Unit so that managers can adequately arrange for shift schedules to fulfil operational requirements, and corresponding disbursement of shift premium, as appropriate, is made.

Shift Work and Overtime Reporting

Any shift work calling for a shift premium and/or any overtime work conducted beyond the regular scheduled hours are to be recorded on a Time Worked and Extra Duty Report (EDR) by the employee. Such a report was seen to be filled out by employees on a two-week cycle. On the EDR, employees filled their start and end time for extra duty and/or shift work, the rates to be applied for extra duty, and choose between payment in cash or compensatory leave. From the 15 EDRs examined, 1 of them reflected a choice of compensatory leave with pay over the cash option for payment.

Once completed, the report was approved by the supervisor, and then by the manager. The original signed report was then transferred to the Compensation team in Ottawa for subsequent reimbursement. All 15 EDRs examined were seen to be duly signed by the supervisors and managers. Employees were compensated based on the hours recorded on the EDRs, and their choice of cash or compensatory leave. The accumulated compensatory leave was reported to have been banked electronically in the Leave System by the Compensation team. The audit examination traced the EDRs from reporting to payment, and confirmed that all cash options have been reimbursed as reported. There was an average time lag of 29 calendar days between the dates the forms were approved and the payment was released. The audit examination also revealed proactive monitoring and adjustments of applicable rates for extra duty hours reported to reflect accuracy. Two out of 15 EDRs were corrected by Compensation to reflect the correct rates before reimbursement was made to employees.

Accuracy of Shift Work and Overtime Reporting

Some challenges to information presentation on the EDR were observed.

- From the EDR, it was not always clear whether the employee was on a shift schedule as there was no specific section where employees could specify this. For the purposes of the audit examination, a shift schedule was assumed where shift premiums were claimed and/or days of rest did not fall on the weekend.

- Days of rest and/or weekends are compensated differently from regular working days. However, the EDR does not allow for the specification of days of the week, hence an adequate review of the accuracy of extra duty reporting cannot be conveniently done.

From the audit examination, it was observed that there was some inconsistency in defining overtime work for a day worker (regular non-shift work) and a shift worker (on a shift schedule). This appears to have arisen from an inadequate understanding of the definition of shift work and the relevant clauses in the Agreement that apply to shift work. In addition, the different clauses on overtime pay that defines the different rates of disbursement were not applied in a consistent fashion on the EDRs. The requirement to consider several criteria to determine the correct disbursement for overtime and premium pay calls for a thorough understanding in order to implement the framework correctly in an operational context.

Of the 15 EDRs examined, one reported a mix of shift and day work, and the remaining 14 reported regular schedule only. Of the 15, only 5 EDRs were filled completely and accurately. Of the 10 that were not filled adequately, 3 were not filled completely with all the relevant boxes checked, and 7 were not filled accurately (this does not include the 2 that were corrected by the Compensation team, as stated earlier). The inaccurately filled EDRs resulted in an inaccurate accounting of accumulated hours to be paid.

Conclusion

Based on the audit examination, the management of overtime and shift work is seen to be conducted in a manner conducive to meeting operational efficiency and effectiveness, as well as ensuring reasonable distribution and/or adequate notice to employees, as applicable. However, reporting on the extra-duty sheet has shown some inconsistencies in the application of certain clauses of the Collective Agreement, which impacts accountability in the use of public funds on the one hand, and fairness to employees on the other. Such inconsistencies appear to stem from an incomplete understanding of the framework in which shift work and overtime are compensated, which resulted in some incomplete and/or inaccurate reporting of extra duty.

Recommendation

With respect to extra duty pay (overtime and shift premiums), the Field Unit Superintendent should address the knowledge gap to ensure processes are in place to support complete and accurate calculation of payments.

MANAGEMENT RESPONSE

Agree. By February 2015, the NFU HR Manager will create a guide for managers on the various Articles in the Collective Agreement that speak to the handling of Extra Duty Reporting for employees to ensure fair distribution of compensation. The guide book will also be shared with Labour Relations to ensure consistency in the message. The following are Articles that will be expanded on in the guide and given plain language understanding so Managers are aware of what they are approving for their employees and themselves. Article 23-Shift Premiums, Article 24 Overtime, Article 25 Call Back and Reporting Pay and Article 26 Standby. These are the types of compensation employees are expecting when asked to do extra duties or are assigned to shifts during high season. The HR Manager will meet with Managers prior to the season starting to go over each article. The process in place that the HR Manager and FUS review each Extra Duty Sheet will remain in place. Managers will be asked prior to the season starting that all shift schedules be provided to the HR Manager. This will be a double check during the verification process.

Appendix A. RECOMMENDATION PRIORITIZATION SYSTEM**Table 7: Internal audit recommendation prioritization system**

Priority	Condition
High	Management should initiate immediate action to address the comment.
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
Moderate	Management should initiate timely action to address the comment.
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
Low	Management should initiate reasonable action to incorporate a plan to address the comment in the normal course of business.
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 B. RELEVANT POLICIES, DIRECTIVES, GUIDELINES AND/OR AGREEMENTSProcurement - Contracting

- TB's Contracting Policy
<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=14494>

Procurement – Acquisition Cards

- TB's Directive on Acquisition Cards
<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=17059>

Business Travel

- Travel Directive, hosted by National Joint Council
<http://www.njc-cnm.gc.ca/directive/index.php?did=10&lang=eng>
- Parks Canada Travel Directive
<http://intranet2/our-work/financial-and-administrative-management/comptrollership-branch/travel-portal/directive-and-policies/directive-sur-les-voyages-travel-directive.aspx?lang=en>

Supplementary Pay - Isolated Post Allowance (IPA)

- Isolated Posts and Government Housing Directive, hosted by National Joint Council
<http://www.njc-cnm.gc.ca/directive/index.php?did=4&lang=eng>
- Parks Canada Isolated Post Policy
http://intranet2/human-resources/hr-toolbox/pol/pip_ipp.aspx?lang=en#P132_3597

Supplementary Pay and/or Compensatory Leave with Pay - Overtime, Shift Premium, and Standby and Call Back

- Collective Agreement between The Parks Canada Agency and The Public Service Alliance of Canada, Expiry Date: August 4, 2014
http://intranet2/media/1408392/package_of_collective_agreement_-_2011-2014.pdf

Appendix C. CONTRACT TYPE AND SOLICITATION PROCEDURE COUNTS AND VALUES – FISCAL YEAR 2013-14, NUNAVUT FIELD UNIT

Contract Type	Contract Code	Advanced Contract Award Notification (ACAN)	Traditional Competitive	Traditional Non-Competitive	Grand Total
PWGSC Purchase order	9200		4		4
Call-up against standing offer	942		13	1	14
Standard purchase order	PO		14	7	21
Professional services (>10K)	PS1	1	7	2	10
Professional services (<10K)	PS2	1	44	46	91
Grand Total		2	82	56	140

Contract Type	Contract Code	Advanced Contract Award Notification (ACAN)	Traditional Competitive	Traditional Non-Competitive	Grand Total
PWGSC Purchase order	9200		\$ 44,804.19		\$ 44,804.19
Call-up against standing offer	942		\$ 114,909.18	\$ 21,230.00	\$ 136,139.18
Standard purchase order	PO		\$ 81,948.40	\$ 11,842.13	\$ 93,790.53
Professional services (>10K)	PS1	\$ 17,330.09	\$ 165,364.23	\$ 50,680.69	\$ 233,375.01
Professional services (<10K)	PS2	\$ 4,935.00	\$ 86,290.20	\$ 48,281.79	\$ 139,506.99
Grand Total		\$ 22,265.09	\$ 493,316.20	\$ 132,034.61	\$ 647,615.90

**Appendix D. ACQUISITION CARD MONTHLY EXPENDITURES, FISCAL YEAR 2013-14,
NUNAVUT FIELD UNIT**

Month	Dollar Amount
APRIL	\$ 16,732.80
MAY	\$ 26,951.47
JUNE	\$ 11,503.13
JULY	\$ 13,902.39
AUGUST	\$ 18,144.63
SEPTEMBER	\$ 12,680.46
OCTOBER	\$ 8,893.44
NOVEMBER	\$ 12,354.48
DECEMBER	\$ 11,962.04
JANUARY	\$ 9,752.31
FEBRUARY	\$ 14,464.67
MARCH	\$ 15,753.68
Total	\$ 173,095.50

**Appendix E. ISOLATED POST ALLOWANCES AND BENEFITS (IPA), FISCAL YEAR 2013-14,
NUNAVUT FIELD UNIT**

G/L #	G/L Description	Amount \$
0000021204	IPA - Shelter Cost Differential (SCD)	\$ 94,510.83
0000021205	IPA - Non-accountable Vacation Travel Assistance	\$ 666,595.55
0000021206	IPA - Environmental Allowance (EA)	\$ 226,093.37
0000021207	IPA - Living Cost Differential (LCD)	\$ 445,811.41
0000021208	IPA - Fuel and Utilities Differential (F&UD)	\$ 43,171.36
0000021209	IPA - Shelter Cost Differential (SCD) - Students	\$ 620.54
0000021210	IPA - Environmental Allowance (EA) - Students	\$ 1,894.47
0000021211	IPA - Living Cost Differential (LCD) - Students	\$ 3,530.57
0000021212	IPA - Fuel and Utilities Differential (F&UD) - Students	\$ 579.30
	Total IPA allowances:	\$ 1,482,807.40
0000022002	Travel - Medical IPA	\$ 39,750.15
0000022004	Travel - Bereavement IPA	\$ 4,257.88
0000022005	Travel - Illness IPA	\$ 1,674.24
	Total IPA non-elective travel:	\$ 45,682.27

Appendix F. DEFINITION OF IPA ALLOWANCES AND BENEFITS IN THE ISOLATED POSTS AND GOVERNMENT HOUSING DIRECTIVE

Environmental Allowance (EA)	The EA is assessed according to five classification levels by allocating points for the population, climate and availability of commercial transportation or access by all-weather roads. Employees are paid an EA, at the rate set out in Appendix B of the Directive that is appropriate to the environment classification of their isolated post, as set out in Appendix A of the Directive.
Living Cost Differential (LCD)	A LCD is payable at an isolated post where prices for food and other goods and services are abnormally high relative to the location identified as its point of comparison and is intended to assist employees to meet those higher costs. The amount of LCD depends on the price differentials, as measured by Statistics Canada, between an isolated post and its point of comparison. Employees are paid a LCD, at the rate set out in Appendix C of the Directive that is appropriate to the living cost classification of their isolated post, as set out in Appendix A of the Directive.
Fuel and Utilities Differential (F&UD)	A F&UD is payable at designated isolated posts where prices for fuel and utilities are abnormally high due to higher transportation costs and consumption rates imposed by the geographical location. The F&UD is intended to supplement employees' incomes and help them offset those higher costs. Employees are paid an F&UD, at the rate set out in Appendix D of the Directive, that is appropriate for the fuel and utilities classification of their headquarters as set out in Appendix A of the Directive, provided they are paying fuel and utility charges directly to the supplier.
Shelter Cost Differential (SCD)	A SCD is payable at designated isolated posts where shelter costs are abnormally high in comparison with the national average rents in Southern Canada for the benchmark model. A SCD is payable, at the rates set out in Appendices K-1 and K-2 of the Directive, to employees in private accommodation and in government housing at qualifying isolated posts to help offset the higher shelter charges experienced there.
Non-accountable Fixed Rate Vacation Travel Assistance (VTA)	The fixed rate VTA is payable to the employee, for the employee and for each dependant, as applicable. Employees are reimbursed based on the Fixed Rate Vacation Travel Assistance published on the Treasury Board Secretariat's website. Employees must apply for VTA in writing. VTA payments are limited to once in each fiscal year for employees in isolated posts of EA classification 1, 2, or 3, and twice in each fiscal year for employees in isolated posts of EA classification 4 or 5.
IPA Non-Elective Travel	This includes travel for non-elective medical or dental treatment, compassionate travel and bereavement travel. Employees, who travel from their isolated post to another location and back, on the basis of the above reasons, are eligible for reimbursement of certain travel expenses, based on the Directive.

Appendix G. PREMIUM PAY, HOLIDAY PAY IN LIEU OF LEAVE, AND OVERTIME PAY - FISCAL YEAR 2013-14, NUNAVUT FIELD UNIT

Econ #	Econ Description	G/L #	G/L Name	Amount \$
0103	Civilian Premium Pay for Work During Non-standard Hours or Other Reasons	0000021251	Shift Premium excluding students	\$ 93.50
		0000021252	Weekend Premium excluding students	\$ 774.00
		0000021253	Payments for work on a designated holiday excluding students	\$ 1,488.74
0104	Civilian Holiday Pay in Lieu of Leave	0000021153	Cash out of annual leave - active employees	\$ 4,718.00
		0000021156	Vacation Pay of 4% - excluding students	\$ 427.46
		0000021157	Premium Pay in lieu of Statutory Holidays	\$ 924.43
		0000021158	Vacation Pay of 4% - Student	\$ 313.71
0105	Civilian Overtime (for Additional Hours)	0000021101	Overtime Regular excluding students	\$ 27,501.64
		0000021102	Overtime on a designated holiday excluding students	\$ 47.40
		0000021103	Standby and Other Overtime excluding students	\$ 6,218.16
	Total of Econ 103, 104 and 105:			\$ 42,507.04