Audit and Administration Committee
REPORT 09-009
9:30 a.m.
Wednesday, May 20, 2009
Committee Room 207
Hamilton Convention Centre
One Summer’s Lane

Present:
Chair B. Clark
Councillors B. Bratina, C. Collins, B. Morelli, R. Powers, M. Pearson, T. Whitehead

Also Present:
C. Murray, City Manager
A. Pekaruk, Director of Audit Services – City Manager’s Office
R. Rossini, General Manager; T. Tollis, Treasurer – Finance and Corporate Services
T. McCabe, General Manager; T. Sergi, Director of Development Engineering – Planning and Economic Development
M. Meyer, Legislative Assistant – City Clerk’s Office

THE AUDIT AND ADMINISTRATION COMMITTEE PRESENTS REPORT 09-008 AND RESPECTFULLY RECOMMENDS:

1. Monthly Status Report of Tenders and Requests for Proposals for March 12, 2009 to April 22, 2009 (FCS09027(b)) (Item 5.2)

That Information Report FCS09027(b) respecting Monthly Status Report of Tenders and Requests for Proposals for March 12, 2009 to April 22, 2009 be received.

2. Quarterly Status Report on the use of Policy #10 - Emergency Purchasing and Policy #11 - Negotiations for the 1st Quarter 2009 (FCS09045) (City Wide) (Item 5.3)


Council – May 27, 2009
3. **Follow Up of Audit Report 2007-07 – Ontario Works – Operations of Data Centre (CM09012) (City Wide) (Item 5.4)**

That Report CM09012 respecting the follow up of Audit Report 2007-07, Ontario Works – Operations of Data Centre, be received.

4. **Audit Report 2009-01 - Financial Requirements of Development (CM09014) (City Wide) (Item 8.1)**

   (a) That Report CM09014 respecting Audit Report 2009-01, Financial Requirements of Developments, be received; and

   (b) That the management action plans as detailed in Appendix “A”, as attached hereto, be approved and the General Manager of Planning and Economic Development and the General Manager of Finance and Corporate Services direct the appropriate staff under their authority to have the plans implemented.

5. **Audit Report 2008-11 - Wage Payroll and Timekeeping (CM09013) (City Wide) (Item 8.2)**

   (a) That Report CM09013 respecting Audit Report 2008-11, Wage Payroll and Timekeeping, be received; and

   (b) That the management action plans as detailed in Appendix “B”, as attached hereto, be approved and the Acting General Manager of Public Works and the General Manager of Community Services direct the appropriate staff to have the plans implemented as identified.

6. **Comments on Accessibility for Ontarians with Disabilities Act (AODA) Draft Employment Standard (FCS09053/HUR09008) (City Wide) (Item 8.3)**

That the comments attached hereto as Appendix C be approved and submitted to the Minister of Community and Social Services.

**FOR THE INFORMATION OF COUNCIL:**

(a) **CHANGES TO THE AGENDA (Item 1)**

The Clerk advised of the following changes to the agenda:

Council – May 27, 2009
Item 7.1(a) respecting 2008 Communication of Audit Results – Grant Thornton, Item 7.1(b) respecting 2008 Internal Control Findings – Grant Thornton, and Item 7.1(c) respecting 2008 Financial Report and Audited Financial Statements are deleted from the agenda, as additional time is required to complete the financial statements.

On a motion, the agenda was approved as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

There were no declarations of interest.

(c) MINUTES (Item 3)

(i) Minutes of the meeting held on May 6, 2009 (Item 3.1)

The minutes of the Audit and Administration Committee meeting held on May 6, 2009 were approved as presented.

(d) Minutes of Various Sub-Committees (Item 5.1)

The following Minutes were received:
(i) Development Charge Stakeholders Sub-Committee meeting held on April 16, 2009 (Item 5.1.1)

(e) Monthly Status Report of Tenders and Requests for Proposals for March 12, 2009 to April 22, 2009 (FCS09027(b)) (Item 5.2)

Councillor Collins requested that staff e-mail information to him prior to Council respecting the Proposal for Professional Consultant Services Required for Strategic Image Consulting, which is referenced in the appendix to the Report.

(f) Audit Report 2009-01 - Financial Requirements of Development (CM09014) (City Wide) (Item 8.1)

Ann Pekaruk, Director of Audit Services, provided an overview of the report. In response to questions from Committee, staff advised that they are working on the action plans recommended in the report and that they have been investigating efficiencies such as mobile computing.

(g) Audit Report 2008-11 - Wage Payroll and Timekeeping (CM09013) (City Wide) (Item 8.2)

Ann Pekaruk, Director of Audit Services, provided an overview of the report.
(h) GENERAL INFORMATION/OTHER BUSINESS (Item 11)

(i) Outstanding Business List (Item 11.1)

A. Item G: City/Domestic Procurement Policy

Item G was considered complete and removed from the Audit and Administration Committee’s Outstanding Business List.

B. Item M: Correspondence from the Town of Ajax respecting authority to prohibit corporate and trade union contributions to municipal election campaigns (Due: May 20/09)

The proposed new due date of June 4, 2009 was approved.

C. Item Q: Audit Report 2008-07 - Capital Planning and Budgeting - CPI Division

Tony Tollis, Treasurer, advised that this item would be completed in the fourth quarter of 2009. The due date was added to the Outstanding Business List.

(ii) NHL Update

Councillor Whitehead provided a brief update on a phone call he received respecting the NHL proceedings.

(i) ADJOURNMENT (Item 13)

The Audit and Administration Committee adjourned at 10:04 a.m.

Respectfully submitted,

Councillor Brad Clark, Chair
Audit and Administration Committee
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<tr>
<td>1.</td>
<td>Handling of Cheques</td>
<td>That cheques be restrictively endorsed and logged upon initial receipt.</td>
<td>Agreed. Current Cash Handling Procedures will be adhered to. Staff in the tax receipt area and Planning and Economic Development Department have been instructed to keep a log identifying cheques received for development securities.</td>
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<td>Cheques from developers in respect of security deposits for site plan, subdivision and consent agreements are received and kept by staff in several sections of the Planning and Economic Development Department. The cheques are neither logged nor restrictively endorsed upon initial receipt. Often, the cheques are kept overnight in staff's unlocked drawers, on desks or in exposed trays before being handed over to the Budgets and Finance Division for processing. Sometimes, staff even accept security deposits (i.e. cheques) from the developer in the field. Given that some of the cheques handled are for large amounts, the risk of cheques being lost, stolen or fraudulently negotiated is increased when cheques are not restrictively endorsed, logged and tracked upon receipt. In 2008, for example, eight cheques of over $100,000 each accounted for 45% of the $3 million development related cash deposits received.</td>
<td>That staff be directed not to accept developers’ security deposits in the field.</td>
<td>Alternative to be implemented. The service of accepting security deposits in the field is provided as part of good business relations with the industry. This occasional practice will be reviewed and additional safeguards will be developed.</td>
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<td>2.</td>
<td>Inconsistencies in the Payment of Interest</td>
<td>That the Development Financial Officer adhere to the guidelines respecting the payment of interest on development related security deposits. That any deviations from the payment of interest on deposits, where applicable, be adequately documented and approved by the Manager of Capital Budgets and Development.</td>
<td>Agreed. Polices and guidelines will be developed and presented to Council to clarify when interest will be paid on security deposits. Agreed. Any deviations from the policies and guidelines noted above will be documented and approved by the Manager of Capital Budgets and Development. Expected completion date – September 2009.</td>
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<td>The City pays interest on development related deposits (except consent agreements) received by the City of Hamilton or the former Regional Municipality of Hamilton-Wentworth. Although there are guidelines that clearly state that interest is to be paid in such circumstances, the Development Financial Officer often exercises her own discretion regarding whether or not to pay interest on deposits. This results in some deposits being refunded without interest while others with the same circumstances receiving interest. The rationale for the Development Financial Officer’s decisions is often not documented or approved by a senior official. While amounts are unlikely to be corporately significant given that large security deposits are often given in the form of letters of credit rather than cash deposits, there is a risk that the inconsistencies could create perceptions of preferential or unfair treatment.</td>
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### 3. Invalid and Redundant Letters of Credit

A significant proportion of development related deposits is held in the form of letters of credit (LCs) whose value is recorded in the registers as amounting to about $135 million at December 31, 2008.

The validity of some letters of credit held by the City may be in question as:

- **a.** Some LCs established prior to amalgamation and registered in favour of former area municipalities still show the former municipalities as beneficiaries. There is no evidence that the banks processed an amendment replacing the former municipalities and naming the City of Hamilton as the new beneficiary.

- **b.** Some LCs in favour of former municipalities have not had any activity in them since amalgamation in 2001. A portion of these LCs date back to more than 15 years ago and are for work that should normally have been completed by now. There is a possibility that the LCs may have been cancelled by the developers or that the bank may not have renewed the LCs on their expiry dates. It is also possible that while the LCs may still be valid, the work for which they were required was long completed, rendering the LCs redundant.

An exercise carried out by the Planning and Economic Development Department in 2007 to identify invalid and redundant LCs no longer required by the City does not appear to have been completed.

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<td>3.</td>
<td><strong>Invalid and Redundant Letters of Credit</strong></td>
<td>That a comprehensive inventory of all letters of credit in possession of the City be prepared by the Budgets and Finance Division.</td>
<td>Agreed. Student/temp(s) will be hired to develop a comprehensive inventory of all letters of credit.</td>
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<td>That written confirmations of the validity of long outstanding LCs be obtained from financial institutions from which the LCs are drawn.</td>
<td>Agreed. This will be a shared work project between the Development Financial Officer and the resources referred to above.</td>
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<td>That the Planning and Economic Development Department use the inventory listing to complete its review of LCs to determine if the LCs are still required and recommend the cancellation of LCs found to be redundant.</td>
<td>Agreed. See above. Expected completion date – March 2010.</td>
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<td>4.</td>
<td>Reconciliation of General Ledger to LC Registers</td>
<td>That, in addition to recommendation 3. above, LC balances recorded in the General Ledger be reconciled to the updated registers every quarter.</td>
<td>Agreed. Upon finalization of a comprehensive inventory of LCs referred to in 3. above, adjustments will be made to the GL balance and then quarterly thereafter.</td>
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<td>Balances recorded in the General Ledger accounts differ from amounts recorded in LC registers. As at December 31, 2008 the General Ledger had a balance of $64,837,746 while balances in LC registers totalled $135,284,894, an unexplained difference of $70,447,148. The two records have never been reconciled, raising the risk that the large difference could be due to errors accumulated over several years and raising the question about the effort put into maintaining the registers when they appear to serve little purpose. The amounts recorded in the General Ledger are used in the notes to the annual audited financial statements. Further, some LCs included in the registers could not be traced to the actual LC instruments held in the vault. The majority of the discrepancies were due to the fact that the register was not updated when the LC was reduced, cashed or cancelled. In addition, included in some of the LC registers, were cash deposits received from developers. For these reasons, the reliability of the LC registers and the continued validity of some LCs listed therein are questionable. While LCs do not represent the City’s existing assets, they do provide some assurance that the City will have access to funds in the event of unsatisfactory performance by a developer. As such, it is important that LC recorded in registers be backed by valid instruments held in the vault.</td>
<td>That copies of the registers be attached to the reconciliation as supporting documentation.</td>
<td>Agreed. Copies of the registers will be attached to the reconciliation as supporting documentation.</td>
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<td>Expected completion date – March 2010.</td>
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<td>5.</td>
<td>Register of Cash Deposits Held</td>
<td>That a detailed sub-ledger of cash deposits held in respect of site plan, subdivision and consent agreements be prepared by staff in the Budgets and Finance division. This ledger should be updated as changes occur and reconciled to the General Ledger balance on a quarterly basis.</td>
<td>Agreed. The Development Financial Officer will develop a detailed sub-ledger of cash deposits from the existing Excel spreadsheet. Once finalized, the sub-ledger will be reconciled to the GL quarterly. In addition, the Development Financial Officer will consider incorporating the sub-ledger into the PeopleSoft financial system. Expected completion date – July 2009.</td>
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Cash deposits held in respect of site plan, subdivision and consent agreements are only recorded in a General Ledger account which is not supported by a register. As such, there is no listing that provides comprehensive details of cash deposits held indicating the developer’s name, the site name, dates of initial deposit and subsequent reductions.

A reconciliation of the General Ledger account that is prepared by the Development Financial Officer every quarter simply lists the debits and credits processed through the General Ledger account since the last reconciliation. Without a comprehensive register or sub-ledger, there is no assurance that balances recorded in the General Ledger are complete. In addition, the possibility that a developer will be refunded more than the amount originally deposited increases without such a register.

At December 31, 2008, cash deposits recorded in the General Ledger amounted to over $10 million.
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<td>1.</td>
<td><strong>Hansen</strong>&lt;br&gt;Hansen is a computerized application that tracks job costing information for all work completed in Operations and Maintenance Division. It also includes the timekeeping records for wage employees in these divisions.&lt;br&gt;&lt;br&gt;As part of their job functions, some staff have the ability to change or update the hours worked by wage employees in Hansen. A review of access rights indicated several individuals who are no longer employees of the City. A strong internal control revokes access rights of employees no longer requiring such access to carry out their duties due to a change in position or termination of employment.&lt;br&gt;&lt;br&gt;It was also noted that a certain staff member was able to override his access level by being permitted to use the access provided to a higher level of authority.</td>
<td>That a process be implemented to regularly review staff access to Hansen and to revoke such access for all staff that no longer require it.&lt;br&gt;&lt;br&gt;That staff refrain from using any other employee’s access level other than their own. Such levels should also be reviewed regularly to ensure access remains compatible with the duties of individual staff members.</td>
<td>Agreed. In addition to adding the termination of access to the internal procedure when staff no longer work in the Division (target completion date – Q2 2009), a process will be implemented to review users and permission levels on an annual basis (target completion date – Q4 2009).&lt;br&gt;&lt;br&gt;Agreed. Staff will be advised to refrain from using other employees’ access. An access level review, based on duties of staff members, will be undertaken as issues arise and as part of the regular review noted above (target completion date – Q2 2009).&lt;br&gt;&lt;br&gt;In addition, we have a generic user ID for administrator access. This will be changed as part of the review to update access privileges to what is required (target completion date – Q3 2009).</td>
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### WAGE PAYROLL AND TIMEKEEPING
FEBRUARY 2009

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<td>Timekeeping Activities</td>
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<td>2a)</td>
<td>Culture and Recreation Divisions</td>
<td>That any original documents used to track hours worked by wage employees should be properly approved in writing by the appropriate supervisor prior to further processing.</td>
<td>Culture - Agreed. Culture division sites with wage employees have been directed to add a signature line to the sign-in sheets. Supervisors have been directed to sign off on the sheets before processing. Recreation – Agreed. A procedure in the Recreation division is now in place that requires the supervisor/manager to authorize the payroll spreadsheet hours before they can be processed. This is done through an electronic email to the Finance and Administration staff authorizing the payroll spreadsheet. Once this is completed, the information is uploaded to PeopleSoft HR to generate the payroll.</td>
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Aside from specific timekeeping applications (Hansen, Trapeze, KRONOS) used by divisions within the City, wage employee timekeeping is tracked using a variety of timesheets.

* Culture and Recreation Divisions*

The Culture and Recreation divisions track the wage employees work time by using documents such as master work schedules and sign in sheets. The work hours reported on these schedules is then entered into a spreadsheet which is uploaded into PeopleSoft HR to generate the payroll. A sample of these documents was reviewed and no evidence of the approval of the work hours by a supervisor was evident. Such signatures would authenticate the completeness and accuracy of the hours worked by employees.
## WAGE PAYROLL AND TIMEKEEPING
**FEBRUARY 2009**

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<td><strong>Timekeeping Activities</strong></td>
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<td>b) Operations and Maintenance Division</td>
<td>The job costing information in Hansen is supported by handwritten documents known as the Daily Activity Sheets which indicate the work done, the identity of the employees performing the work and any equipment used. The foreman also notes the time taken by each of the wage employees to perform the work and any overtime, shift premiums or meal allowances warranted. Thus, these Daily Activity Sheets serve to authenticate the wage employees worked hours in Hansen. Unlike the documentation used to support the other timekeeping systems used across the City, the Daily Activity Sheets do not detail the actual time the employees started and ended the work activity. As such, it is not possible to verify whether an employee is owed shift premiums, whether the overtime has been calculated correctly or if an employee is owed a meal allowance for working overtime. During the course of sampling timekeeping transactions in Hansen, it was noted that not all Daily Activity Sheets were signed by the foreman. The foreman’s/supervisor’s signature is a written acknowledgment of the completeness and accuracy of the information contained on the Daily Activity Sheets.</td>
<td>That the Daily Activity Sheets used to support the timekeeping records for wage employees in Hansen include the employees’ starting and ending work times.</td>
<td>Agreed. A column will be added to the daily activity sheet to identify start and end times for shift workers and overtime. This will support the entering of accurate shift premiums and meal allowance data (target completion date – Q2 2009).</td>
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<td>That the Operations Service Representatives, responsible for keying information on the Daily Activity Sheets, ensure that all the Daily Activity Sheets have been properly signed before processing timekeeping information into Hansen.</td>
<td>Agreed. Daily activity sheets will be authorized/signed by supervisory staff prior to data entry (target completion date – Q1 2009).</td>
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ADDENDUM

The following item was noted during the course of the audit. Although it does not present an internal control deficiency, it is indicated in this Addendum so management is aware of the issue and can address it appropriately.

1. **Timesheets used by the Culture Division**
   In one of the cases sampled, it was noted that the work hours reported on the sign-in document (i.e. original source document) were less than the hours for which the employee was paid. The employee’s supervisor indicated that due to the nature of this particular employee’s job, he was required to work varying hours per day, sometimes more and sometimes less than the standard, but overall, the expected standard hours per week were met and no overtime was expected. For ease of administration, the timesheet simply indicated the standard daily hours, contrary to the actual hours worked per the sign-in sheet.

   Although this was an isolated case, it is a poor practice which may unreasonably question the credibility of the hours worked.

   **It is recommended:**
   *That the employee referred to above be paid in accordance with the collective agreement for the actual hours worked.*

   **Management Response:**
   *Agreed. The employee in question is a full-time employee who works, as a general rule, a standard shift. In fact, other employees in the same job class within the section are paid as salaried workers completing timesheets (as opposed to sign-in sheets) to reflect shift premium hours only. For full-time employees, the sign-in sheet is not intended to be used by supervisors to calculate hours worked but as a security and health and safety measure to identify who was on site during an emergency. However, for the purposes of consistency, the employee is now scheduled to work standard 7.75 hour shifts.*
City of Hamilton Comments on the draft AODA Employment Standards

April, 2009

The following are the responses from the City of Hamilton on the draft Employment Standards with respect to the following questions:

1. **How will the proposed standard help to improve accessibility for people with disabilities?**

   The standard will help to improve accessibility for people with disabilities as it will require policies, processes and practices that will facilitate access to the employment process and appropriate supports and accommodation during the term of employment. It will embed a supportive and equitable approach into employment systems, in a way that is consistent with the rights and obligations of the Ontario Human Rights Code.

2. **What do you like or dislike about the proposed standard?**

   There are a few items where the language of the proposed standard will not necessarily remove barriers to employment, and a few areas that do not appear to be included in the standard which should be addressed.

   Section 3 regarding Accessible Employment Policies should include a requirement for a confidentiality statement.

   Clauses 4.1.1 and 4.6, in providing accommodation and in the provision of information to prospective employees during the recruitment process, are to be done “on request”. This continues a barrier for people with disabilities. This language should be removed from Clause 4.1.1, and changed to “offer to” in Clause 4.6.

   Section 4 regarding Recruitment, Assessment, Selection and Hiring should include a provision requiring a clear process of appeal on hiring decisions.

   Section 5 regarding Retention Requirements should include a statement about equitable salaries.

   The costing information provided by Deloitte is rather inaccurate and conservative. It is unrealistic to expect organizations to have adequate and qualified resources already in place to implement the standards. Once implementation has taken place, the changes to the process may be able to be absorbed without additional resource requirements, but the implementation will create a workload that is unlikely to be able to be absorbed.

3. **Is the proposed standard clear and understandable?**

   There are a few sections of the draft Standard that are not clear as follows:

   Clause 4.2 Job Information: With respect to “Job Information”, there needs to be a clear definition of “essential duties”, and whether or not it includes physical and cognitive demands. The definition should be expanded to ensure that the process and production
of “job information” requires answering the question “what other ways can the job be done to achieve the same outcomes”. This would assist in ensuring that the assumptions about the way to undertake job duties do not create ongoing or additional barriers.

Clause 4.3 Recruitment Requirements: The clauses about recruitment do not appear to recognize that some job postings are only internal in accordance with obligations under Collective Agreements. The definitions in section 7 seem to recognize that there “may” be external postings, but the language in the recruitment section is not clear, and seems to presume that there will be external postings for all jobs.

Clause 6: Indicators of Progress: It would be preferable if the Ministry would prescribe indicators of progress and provide guidelines on how, and what information is required to track progress. Also it should be clearly stated, if and how these indicators would eventually be tied to enforcement.

4. What are your views about the scope and application of the proposed standard?

The scope appears to exclude internships on the assumption that interns are unpaid positions. However, this is not always the case. Paid internships should be included in the scope.

In addition, it is not clear whether or not contract employees or consultants who are hired to do temporary work for an employer are included.

5. What will be some of the potential positive or negative effects on your organization?

It will be beneficial for the organization to have processes in place that clearly and in a systematic way remove the barriers faced by current employees with disabilities and prospective employees with disabilities.

There may be negative effects if the coordination of the timing of the Built Environment Standards and the Information and Communications Standard conflict with the timelines of the Employment Standard.

6. Are the requirements of the proposed standard appropriate in terms of scope, application, technical feasibility, and timelines for implementation?

Overall the standard appears to be appropriate in terms of scope, application, and timelines for implementation, with the exceptions noted above.

The one area of concern is that several clauses refer to the Information and Communications standard, which has not yet been approved. Timelines in the Employment Standard that relate to the Information and Communications Standard should start at the time of implementation of the Information and Communications Standard.