

- Was there an operational need/justification for the extent of overtime earned?
- Will the level of overtime continue?

The information provided to TIC management is currently being reviewed and analyzed.

Our analysis covered all of TTC's more than 13,000 staff for 2011 and 2012 and noted the following (annual amounts are prorated for the June 30, 2012 data):

	December 31, 2011	June 30, 2012
Total Overtime*	\$72 million	\$34 million
Number of Staff with Unscheduled Overtime > 50% of Base Salary	143	92
Total Standby Pay	\$743,000	\$378,000
Number of Staff > \$7,500 Annual Standby Pay	20	22
Number of Staff > 10,000 km of mileage in Annual Claims	5	7
Number of Staff > \$1,000 Annual Meal Allowance	7	3

**includes \$7.8 million in 2011 and \$4.6 million in 2012 as scheduled overtime*

Conclusion

The use of continuous controls monitoring of staff overtime and related expenses will assist ITC management in improving internal controls over these expenses and potentially generate savings through enhanced management controls and changes in processes.

Since we initiated continuous controls monitoring of employee overtime at the City, overtime costs have decreased from \$45 million in 2010 to \$41 million in 2011.

CONTACT

Jerry Shaubel, Director, Auditor General's Office
Tel: 416-392-8462, Fax: 416-392-3754, E-mail: JShaubel@toronto.ca

Syed Ali, Senior Audit Manager, Auditor General's Office
Tel: 416-392-8438, Fax: 416-392-3754, E-mail: sali4@toronto.ca

SIGNATURE



Jeff Griffiths, Auditor General

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