



Lexington-Fayette Urban County Government
OFFICE OF INTERNAL AUDIT

Jim Newberry
Mayor

Joe Kelly
Senior Advisor for Management

INTERNAL AUDIT REPORT

DATE: June 24, 2010

TO: Jim Newberry, Mayor
Magdalena Tinajero, Human Rights Commission Chair

CC: Joe Kelly, Senior Advisor for Management
Logan Askew, Commissioner of Law
Linda Rumpke, Commissioner of Finance & Administration
Urban County Council Members
Internal Audit Board Members

FROM: Bruce Sahli, Director of Internal Audit

RE: Human Rights Commission Audit

Background

The Lexington –Fayette Urban County Human Rights Commission (HRC) is a local independent agency created by the charter of the Lexington-Fayette Urban County Government to enforce anti-discrimination local ordinances 199-94 and 201-99. It is the purpose of the HRC to safeguard all individuals within Lexington-Fayette County from discrimination because of race, color, religion, national origin, sex, age, disability, family status and sexual orientation/gender identity in connection with employment, housing and public accommodations. The Commission has historically received the largest source of its funding from the Urban County Government under a “Purchase of Service Agreement” (PSA) entered into each fiscal year. For FY 2010, the HRC was budgeted to receive \$180,500.

As of January 5, 2010, the HRC had received \$90,250 from the LFUCG as stipulated by the PSA. However, HRC was \$21,102 in arrears for amounts owed to the LFUCG as a

participant in LFUCG's employee health insurance plan. The HRC was advised by the Department of Law that future payments from the LFUCG would be reduced to offset the past due health insurance benefit amounts owed. On January 12, 2010 the Commissioner of Law formally requested the Office of Internal Audit conduct an audit of the HRC. This report addresses findings identified as a result of that audit.

Scope and Objectives

The general control objectives for the audit were to provide reasonable assurance that:

- Funds received are properly collected, deposited, and recorded
- Expenditures are properly authorized, recorded, and were for appropriate business purposes
- Salaries and wages paid are properly authorized and approved
- Grant and contract related vouchers are adequately monitored for timely receipt of payments
- Financial reports are accurate and reliable
- Oversight and governance of HRC's operations is sufficient

The scope of our audit included detailed testing of financial transactions for the period July 1, 2006 through January 22, 2010.

Statement of Auditing Standards

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Audit Opinion

In our opinion, the controls and procedures did not provide reasonable assurance that the general control objectives were being met. Opportunities to improve controls are included in the Summary of Audit Findings.

Priority Rating Process

To assist management in its evaluation, the findings have been assigned a qualitative assessment of the need for corrective action. Each item is assessed a high, moderate, or low priority as follows:

High - Represents a finding requiring immediate action by management to mitigate risks and/or costs associated with the process being audited.

Moderate – Represents a finding requiring timely action by management to mitigate risks and/or costs associated with the process being audited.

Low - Represents a finding for consideration by management for correction or implementation associated with the process being audited.

SUMMARY OF AUDIT FINDINGS

Finding #1: Accounts Payable Issues

Priority Rating: High

Condition:

As of May 13, 2010 HRC had 19 Accounts due totaling \$71,878.22, including approximately \$25,000 in Payables dating from May through December 2009. The largest Payable amounts due were to the Kentucky Retirement System (\$21,457.29), LFUCG Self-Insurance Fund (\$1,010.97), and the HRC Attorney (\$16,882.20). HRC also had a \$50,000 line of credit with Central Bank with a balance of \$42,218.64 as of May 11, 2010 and a maturity date of February 22, 2011.

HRC also owed approximately \$2,750 on an Office Depot credit card account closed in mid-2009 that had already incurred \$628.21 in interest charges and \$273.00 in late fees through April 2010. HRC has a computer lease with CIT that is not due to expire until December 2010, thereby adding \$4,454.48 in anticipated lease payments through December 2010 to the already difficult financial situation.

Furthermore, our testing of 47 randomly selected general expenditures incurred during the period July 2006 through January 22, 2010 noted 15 instances (32%) where payments made

were past due. Overall, this indicates that HRC has experienced difficulty managing its Accounts Payable/cash flow for some time.

Effect:

These significant Accounts Payable issues, particularly the past due balances, create a difficult financial situation for HRC, which is exacerbated by the Central Bank Line of Credit, the Office Depot credit card account, and CIT lease amounts that will be coming due within a year.

Recommendation:

HRC should develop a payment plan with each of its affected vendors that will allow it to address its indebtedness while minimizing late payment fees. HRC should also develop written procedures requiring all invoices be paid on time (this is typically within 30 days), and that any exceptions must be approved by the Executive Members of the Commission. We also recommend the Commission Chair and Treasurer be responsible for approving and signing all checks exceeding \$3,500 in order to increase the Commission's timely awareness of significant expenditures.

Human Rights Commission Chair Response:

The HRC has gone before the LFUCG Council and requested adequate funding to support the Commission. With hopes for the Council's financial support, the HRC has developed a plan to pay all outstanding invoices and be current by December 31, 2010. In the event the LFUCG Council does not adequately fund the HRC, the HRC will revise its plan and make appropriate budgetary changes to allow the payment of outstanding invoices in a timely manner.

Effective July 1, 2010, the HRC will require all payments to vendors to adhere to the payment terms of the vendor. Any exceptions to the payment terms must be approved by the Executive Committee. The HRC will place priority on employee's salary and benefits. Payments to employees and the benefits vendors will be made prior to any other payments.

Any check exceeding the amount of \$3,500 must be approved and signed by the Chair and Treasurer. In the absence of the Chair or Treasurer, the next Executive Committee member (Vice Chair then Secretary) will approve and sign the check.

Finding #2: Late and Unpaid Employee Benefit Contributions

Priority Rating: High

Condition:

HRC employees participate in the County Employee Retirement System administered by Kentucky Retirement Services (KRS), and may also participate in LFUCG's health insurance and investment plans. HRC management deducts the employee portion of these benefit contribution payments from employees' paychecks prior to payroll processing. HRC is then responsible for paying KRS and LFUCG the employees' contribution.

As of May 13, 2010, HRC owed KRS \$21,457.29 in past due retirement contributions, and had incurred KRS late fee charges totaling \$5,000 due to past due contribution payments. HRC also owed the LFUCG \$1,010.97 in past due health insurance contributions, and \$6,960 in past due 457 retirement plan contributions. For the period audited, HRC payments made to the LFUCG for employee health insurance plan contributions averaged 60 days late and as much as 143 days late, while HRC payments to the LFUCG for employee 457 retirement plan contributions averaged 94 days late and as much as 188 days late. In addition, HRC had not made any payments to the LFUCG for participating employees' 457 retirement plans since February 2008.

Effect:

The HRC has not met its obligation to pay into its employees' CERS, health, and 457 investment accounts those funds it has deducted from their employees' pay. An evaluation of the possible adverse investment effects of these late or omitted payments is outside the scope of this audit.

Recommendation:

HRC should pay the balance owed in these accounts as soon as possible. Controls should be put in place to ensure employee benefit contribution payments are consistently made on a timely basis. HRC management should include in its monthly reports to the Commission the status of these payments to ensure proper oversight.

Human Rights Commission Chair Response:

The HRC plans to pay all unpaid employee benefits no later than September 30, 2010. As of this writing, the HRC has paid all past due payments to the LFUCG Self Insurance Fund and is working out a plan with the remaining vendors to pay all unpaid employee benefit contributions.

The HRC has opened a payroll only checking account and will utilize this account to pay all employee benefits that are withheld.

Finding #3: Financial Reporting to Commission Needs Improvement
Priority Rating: High

Condition:

HRC management and staff currently provide the Commission a budget report of current month and year-to-date income and expenditures. The Commission's Budget Committee provides the Commission detailed reports such as accounts overspent, bank balances, and outstanding vouchers to and payments received from funding sources.

Our review of HRC's budget reports for Fiscal Years 2007, 2008, 2009, and 2010 (through March 2010) noted that HRC's actual income received fell short of budgeted targets by 25.84%, 5.95%, 13.60%, and 34.18% respectively. While these shortfalls may be attributable to a number of factors, it appears the annual income forecasts for Fiscal Years 2007, 2009, and 2010 were overly optimistic. Also, HRC budget reports provided to the Commission reported expenditures incurred, but did not identify the significant amount of outstanding accounts payable (including those that were significantly past due), and therefore did not provide a comprehensive reporting of outstanding liabilities. Late reconciliations of the bank account likely affected the accuracy of income reporting as well. The HRC's last annual financial audit was conducted for the fiscal year ending June 30, 2008, in which the external auditors recommended HRC use the modified accrual basis of accounting by recording accounts receivable and accounts payable on a monthly basis.

Effect:

Inadequate financial reporting reduces the effectiveness of the Commission's financial oversight and governance capabilities, and its ability to plan for financial challenges.

Recommendation:

The Commission should require up to date information regarding income, expenditures, accounts receivable, accounts payable, and fully reconciled bank account balances on a monthly basis. The Commission should also request income projections that account for contingencies, (e.g., two or more income projections that reflect optimistic and less optimistic forecasts) to better identify potential budgeting issues. We also concur with the external auditor's recommendation that HRC use the modified accrual basis of accounting to improve their financial reporting process.

Human Rights Commission Chair Response:

The Treasurer has modified the monthly report that is submitted to the Commission at its monthly meeting. This report shows projections for the next six (6) months, including income and expenses. Actual receipts and expenses are recorded at the end of the month with variances noted. Two (2) budgets should be prepared each year: one based on an optimistic projection of income; and the other based on the lowest projection of income.

Both budgets will be submitted to the full commission along with an explanation of the factors that will determine the final budgeted income. The Commission will be provided with monthly statements that itemize actual income and expenses, variances from the budget, and updated projections for the coming months.

Effective July 1, 2010, the Commission will convert from cash accounting to a modified accrual basis of accounting.

Finding #4: Bank Reconciliations Not Completed Timely
Priority Rating: High

Condition:

HRC bank reconciliations were not completed on a timely basis, sometimes not until several months after related bank statement period ending dates. As a possible result, during the period July 8, 2008 through July 17, 2009, 18 NSF (Not Sufficient Fund) checks totaling \$41,658 were written by HRC, resulting in \$522 in bank fee charges. Fourteen of these NSF checks totaling \$32,433.78 were written during the months of June and July 2009. In addition, there was no indication that bank reconciliations were properly reviewed by management to ensure accuracy and timeliness.

We also noted a few missing deposit slips during our receipts testing. Bank validated deposit slips are useful documentation whenever a deposit dispute between a bank and its customer arise.

Effect:

The excessive number of NSF checks written in June and July 2009 clearly indicate cash flow problems that timely bank reconciliations could have helped identify. Failure to conduct timely reconciliations can also result in inaccurate general ledger cash balance amounts not being detected, and may have contributed to erroneous cash flow and budgetary information being provided to the Commission, thereby hampering their financial decision making process. In addition, bank errors, however rare, may go undetected if bank reconciliations are not performed on a timely basis, and failure to consistently retain bank deposit supporting documentation could hamper the resolution of deposit disputes with the bank.

Recommendation:

Bank reconciliations should be performed on a monthly basis. Bank reconciliations should be reviewed and approved by management, and any unusual reconciling items should be properly investigated. All deposits should have sufficient supporting documentation for management review and as support in the event of a dispute with the bank. The

Commission should hold management accountable for any NSF checks written on behalf of the HRC.

Human Rights Commission Chair Response:

The Commission will adopt the following bank reconciliation procedure effective July 1, 2010:

Bank Reconciliation Procedure

- I. At the end of each month, the Senior Office Manager will submit a monthly transaction report to the Executive Director and Treasurer.
- II. Bank statements are sent to the Treasurer by the bank each month. The Senior Office Manager will print an electronic statement in order to complete the reconciliation in a timely manner.
- III. A copy of the bank reconciliation will be submitted to the Executive Director and Treasurer upon completion for review and signature on a monthly basis.

The HRC will develop a new filing system for deposit records to ensure all proper documentation remains intact.

Any incidences of NSF will be referred to the Personnel & Policy Committee for appropriate personnel action.

Finding #5: Inadequate Segregation of Duties

Priority Rating: High

Condition:

We noted significant segregation of duties issues at HRC resulting in inadequate financial internal controls. Specifically, the Office Manager is primarily responsible for all general accounting and payroll duties, preparation of budget to actual reports, and the receipt, deposit, and reconciliation of HRC's bank account. This arrangement places excessive authority upon one individual to receive funds, disburse funds, update accounting and payroll records, provide financial reports to senior management and the Commission, and perform reconciliations of affected accounts.

Effect:

The Office of Internal Audit recognizes that it can be challenging to properly segregate duties in a small office environment such as the HRC. However, the absence of properly segregated duties reduces management's ability to prevent, detect, and/or correct financial errors and irregularities, thereby significantly increasing financial risk.

Recommendation:

Due to the segregation of duties issues noted and the challenges of the small office environment, the Executive Director should consistently review and approve all invoices for payment and require an accurate monthly reporting of all invoices paid and payable. The Executive Director should receive a payroll report produced by ADP after each payroll cycle is completed and review for appropriateness. The Executive Director should also review and approve the monthly bank reconciliation and investigate any anomalies. The Executive Director should require an accurate, up to date monthly budget to actual report of all receipts and expenditures for review.

The Commission Treasurer should also review the bank statements and related reconciliations for appropriateness, investigate any unusual items, and report the results of this review to the full Commission. The Executive Director should report all invoices paid and payable, and the results of payroll cycles, to the Commission in its regular Board meetings. These additional controls will assist management and the Commission in detecting and correcting errors and irregularities. The Commission is also encouraged to explore the possibility of improved accounting and budgeting training for the Office Manager to increase efficiency and aid in preventing errors.

Human Rights Commission Chair Response:

The employee payroll is processed by Automated Data Processing (ADP). The Monday during the week of payroll processing, the Senior Office Manager will process employees' salary and voluntary deductions and transmit to ADP. ADP receives the information, calculates the tax deductions and processes the payroll. The payroll confirmations and/or checks are delivered to the Commission office the following day. The employees are paid by direct deposit, if they choose, and are given payroll confirmations. ADP automatically deducts the salary and tax amounts from the Commission's general checking account.

The four (4) officers of the Commission will serve as the check signers. Two (2) Commissioners rotate the responsibility on a monthly basis. Generally, the Chair and Vice Chair will sign one month and the Treasurer and Secretary will sign the next month. Substitutions are made when scheduling conflicts arise. The Commission's policy is that two (2) signatures are required on each check. However, one (1) is acceptable if it is the signature of the Chair or Treasurer. This is only done in instances when only one (1) Commissioner is available due to scheduling conflicts.

The Senior Office Manager reviews the pay confirmations and payroll report to make sure all information is correct and submits them to the Executive Director for review. The Executive Director will initial all pay confirmations and the payroll report after reviewing

them. The pay confirmations are given to the Commissioner check signers to review when they are signing the vendor checks.

ADP is responsible for all quarterly tax filings and processes all year-end filings including issuing W-2s for staff.

Vendor checks are processed by the Senior Office Manager. The Senior Office Manager collects the invoices, bills and expenses to be paid and submit them to the Executive Director for approval. If an invoice is not available, a memorandum is prepared noting the purpose of the check. The Executive Director will initial and date the invoices and return them to the Senior Office Manager for processing. After printing the checks, the Senior Office Manager attaches the appropriate invoice and submits them to the Executive Director for review. The Executive Director will review the checks and initial them. The checks are then placed in the vault until they are signed by the Commissioner check signers. After signing, the checks are kept in the vault until Friday when they are mailed to the vendors.

Beginning July 1, 2010, the Executive Director will prepare the monthly budget report along with an invoice paid and payable report to be submitted to the Commission at its monthly meeting.

Finding #6: Late Deposit of Funds Received
Priority Rating: High

Condition:

We identified numerous checks made out to HRC with amounts varying from \$40 to \$3,377 that were deposited ten days to several months after the check issuance date.

Effect:

Failure to deposit receipts in a timely manner negatively impacts cash flow and increases the risk of receipts being lost or stolen.

Recommendation:

Checks should be deposited within one business day or, at the very least, every other day if they are for a minimal amount (e.g., total check amount is less than \$100). A log of checks received should also be maintained to improve the accounting for receipts.

Human Rights Commission Chair Response:

Beginning July 1, 2010, all checks will be logged at the time they are received. The Executive Director or Senior Office Manager (whichever receives the check) will enter the information in the log. The Senior Office Manager will be notified of the receipt of the check. Efforts

will be made to deposit the check(s) within one (1) business day, but at the very least deposits must be made within three (3) business days. A copy of the check, deposit slip and the deposit receipt will be retained. If the Senior Office Manager is not present, the Executive Director will prepare and make the deposit. Date of deposit will be indicated on the log.

Finding #7: Written Procedures Needed For Many Business Functions
Priority Rating: High

Condition:

Written procedures do not exist for many important business functions, including cash receipts, accounts payable, payroll, and the grant and contract application and vouchering process. There are also no written procedures specifying how or when the Line of Credit should be used to address HRC's cash flow needs, and a review of draws on and payments to this Line of Credit noted sporadic activity with no discernable pattern. As noted earlier, the HRC has a \$50,000 Line of Credit with Central Bank with a balance of \$42,218.64 as of May 11, 2010 and a maturity date of February 22, 2011.

Effect:

Written procedures are an important control that provides process instruction, performance standards, and a basis for measuring compliance with management expectations. Written procedures are particularly helpful in small offices when an employee takes vacation or sick leave and their duties must be performed by another employee who is not familiar with the job processes. Use of the Line of Credit without careful consideration of current and future cash flow needs could result in less than optimal use of this important contingency funding source.

Recommendation:

Written procedures should be developed for all of HRC's important business functions, including the Line of Credit. We specifically recommend that the Line of Credit procedures include criteria for making draws that are designed to maximize its availability when other sources of funding are delayed or unavailable. In addition, Line of Credit procedures should specify that payments are coordinated and scheduled to provide optimal use without incurring unnecessary interest charges. We also recommend those procedures require monthly, up to date reports on Line of Credit activity and current balance be provided to the full Commission Board to improve its ability to monitor and oversee its use.

Human Rights Commission Chair Response:

Once sufficient funds have been received, the HRC will pay off the Line of Credit with Central Bank and will utilize the line of credit only in emergency situations where immediate cash flow is needed and expected income has been delayed. The HRC will repay the amount

used on the line of credit once the income is received. Beginning July 1, 2010, a Line of Credit Activity Log will be prepared monthly and submitted to the Commission with the monthly budget report.

The HRC's Personnel & Policy Committee and Budget Committee will create a Budget Policy based on the recommendations included in this report. The policy will include procedures and guidelines for maintaining the Commission's finances and reporting of the finances to the full Commission. The Budget Policy will be adopted and implemented by the full Commission no later than September 30, 2010.

Finding #8: Systematic Grant and Contract Tracking Needed
Priority Rating: High

Condition:

No formal process exists for tracking outstanding grant and contract applications and vouchers. An HRC application for a Community Development Block Grant (CDBG) that HRC personnel represent was submitted during the week of November 10, 2008 was reportedly never received by LFUCG's Division of Community Development. HRC did not become aware of this until after the CDBG filing deadline had passed, resulting in \$22,500 in lost funding for the HRC in FY 2010.

Effect:

Without a formal process, timely follow-up to detect and address outstanding funding applications and vouchers may not be conducted.

Recommendation:

We recommend HRC implement an accounts receivable aging schedule to track pending grant and contract funds due HRC, with a procedure for the monitoring and timely follow up of past due expected payments. This system should also incorporate appropriate filing deadlines to ensure HRC applies on time for all grant and contract funds it may be eligible to receive.

Human Rights Commission Chair Response:

The Executive Director will maintain a log of information about grants and contracts including when they are due and will review this information with the Senior Office Manager on a monthly basis. Where applicable, grant applications will be hand delivered and a receipt of delivery will be obtained. When hand-delivery is not possible, applications and contracts will be mailed via certified or overnight mail, when required, to obtain a receipt of delivery.

An accounts receivable log will be prepared and updated by the Senior Office Manager when an invoice or voucher is prepared. Receipt of the funds will be entered in the log when received.

Finding #9: Checks & Check Stock Need Better Security

Priority Rating: High

Condition:

HRC currently uses a locked cabinet drawer to secure checks received for deposit and checks cut for payment to vendors. This same drawer is also used to secure unused check stock.

Effect:

A locked cabinet drawer can be compromised rather easily and is therefore insufficient security for checks and check stock.

Recommendation:

We recommend HRC purchase a fire proof filing cabinet to secure these items.

Human Rights Commission Chair Response:

The Commission will obtain a fire proof filing cabinet.

Finding #10: Travel Expenditure Support & Approval Issues

Priority Rating: Moderate

Condition:

HRC travel expenditures examined during the audit were typically reimbursements for expense reports with no supporting documentation (hotel bills, airline ticket vouchers, meal receipts, etc). We also noted several instances where the required Executive Director's signature was absent on expense reports, and one instance where the Executive Director exceeded his per diem maximum travel allowance. These exceptions all represent violations of HRC's written travel policy.

Effect:

Failure to comply with written travel policies circumvents management's expectations regarding the appropriateness and oversight of travel expenses.

Recommendation:

Travel expense reports submitted for reimbursement should have sufficient supporting documentation to validate travel was for intended business purposes and to comply with HRC's written travel policy. Furthermore, all travel expense reports should have required approvals before reimbursement is made to ensure reports are reviewed by management and expenditures are appropriate.

Human Rights Commission Chair Response:

The Commission will adhere to its adopted Travel Policy. In addition, a memorandum is to be submitted by the employee or Commissioner summarizing the training attended and placed in the employee's or Commissioner's file. Copies of certificates of training/attendance will be attached to the completed 211-17.

Finding 11: Inappropriate Use of Sick Leave

Priority Rating: Moderate

Condition:

During our review of payroll reporting, we noted instances where employees took sick leave to run errands or to account for late arrival due to traffic congestion.

Effect:

This is a violation of HRC's Employee Work Rules, which state that sick leave hours should only be used when the employee or a family member is ill.

Recommendation:

HRC Work Rules regarding sick leave should be adhered to.

Human Rights Commission Chair Response:

HRC Work Rules regarding sick leave will be adhered to. The Executive Director will advise staff of proper use of sick leave.

Finding #12: Payroll Deductions Lack Supporting Documentation

Priority Rating: Moderate

Condition:

During our payroll testing, we could not locate the related application forms needed to support HRC employee health care deductions for 2007. We also noted that payroll deductions totaling \$286 for a Metro Credit Union loan to the Office Manager were suspended in December 2006 with no supporting documentation.

Effect:

Payroll deductions, including the suspension thereof, cannot be verified as accurate and authorized when supporting documentation is absent.

Recommendation:

Support for employee deductions should be retained in the related employee's files on a consistent basis. In addition, we recommend creating a payroll control form requiring management review and approval to further document payroll changes.

Human Rights Commission Chair Response:

A written request for a change in an employee's deductions will be provided to the Executive Director at least thirty (30) days prior to the change. The request will be placed in the employee's file. The executive director will review of the request. If approved a copy will be provided to the Senior Office Manager who will make the appropriate change to the employee's salary deduction.

Finding #13: Invoices Should Indicate Date of Receipt**Priority Rating: Moderate****Condition:**

During our testing of 47 randomly selected general expenditures, we noted 21 instances (45%) where the receipt date was not posted on the related invoice.

Effect:

Failure to post receipt dates on invoices may reduce the effective management of accounts payable, particularly when an invoice does not include a payment due date.

Recommendation:

The date received should be posted on all invoices to ensure timely payments to vendors and aid in avoiding late fees.

Human Rights Commission Chair Response:

All incoming invoices will be stamped with the date of receipt. Care will be taken to place the stamp in a location on the invoice that will be kept by the Commission (not the submittal portion of the invoice).

RISK OBSERVATION

Standards for the Professional Practice of Internal Audit stipulate that it is the Office of Internal Audit's responsibility to inform management of areas where risk to the organization or those it serves exist. The following observation identifies a risk to the HRC that is not considered a finding, but which is considered to be of sufficient importance to deserve mention in this report to ensure HRC management and Commission awareness.

Proof of HUD & EEOC Conference Attendance:

HRC employees periodically attend HUD and EEOC training conferences. It is our understanding that HUD and EEOC monitor attendance at these conferences then reimburse for reasonable travel expenses. HRC employees do not presently retain any evidence they have attended these conferences. Although apparently not required, we recommend in the future that HRC employees attending such training request certificates of completion or similar proof of attendance should their training or attendance need verification.

Human Rights Commission Chair Response:

Copies of certificates of training/attendance will be attached to the completed 211-17.