

17 CASH AND OTHER LOSSES

BACKGROUND

- 17.1** Section 9A(1)(e) of the Auditor General Act requires that we report identified losses of public property through fraud, default or mistake of any person. This Chapter summarizes the losses identified by or reported to us.

RESULTS IN BRIEF

- 17.2** The following summarizes the principal findings from our review.
- The losses reported to us for the year ended March 31, 2003 totaled \$71,785; consisting of cash losses of \$11,154, property losses estimated at \$215,176 and recoveries of \$154,545.

SCOPE OF REVIEW

- 17.3** Our objective was to review the information provided by departments and agencies and compile a summary listing of the cash and property losses reported to us for the year ended March 31, 2003. This review did not consider write-offs of uncollectible receivables or advances approved annually by Executive Council.
- 17.4** We sent letters to departments and other crown entities to confirm the completeness of the losses reported to us. We have performed no additional or specific audit procedures on the losses reported.

PRINCIPAL FINDINGS

Losses Reported

- 17.5** The following is a summary of the cash and property losses for the year ended March 31, 2003 identified either as a result of our confirmation request or reported to us during the year. Losses reported for property lost or damaged are determined by the entities on a historical cost, estimated market value or estimated replacement cost basis.

Departments Reporting Losses	Cash	Property	Recoveries	Total
Agriculture and Fisheries	\$ 879	\$ -	\$ -	\$ 879
Environment and Labour	-	9,290	-	9,290
Health	-	4,309	-	4,309
Justice	327	7,800	-	8,127
Natural Resources	-	9,923	-	9,923
Service Nova Scotia and Municipal Relations	40	-	-	40
	<u>1,246</u>	<u>31,322</u>	<u>-</u>	<u>32,568</u>
Other Crown Entities Reporting Losses				
Capital District Health Authority (DHA #9)	-	9,907	-	9,907
Colchester East Hants District Health Authority (DHA #4)	-	56,299	(45,019)	11,280
Cumberland Health Authority (DHA #5)	-	1,300	-	1,300
Pictou Health Authority (DHA #6)	-	17,735	(17,735)	-
South West Nova District Health Authority (DHA #2)	75	-	-	75
Eastern Mainland Housing Authority	-	17,173	(17,173)	-
IWK Health Centre	-	37,088	(27,213)	9,875
Nova Scotia Community College	833	19,720	-	20,553
Nova Scotia Legal Aid Commission	-	750	-	750
Resource Recovery Fund Board	-	9,510	-	9,510
Tri-County Housing Authority	-	6,000	-	6,000
Public Prosecution Service	-	4,500	-	4,500
Cape Breton - Victoria Regional School Board	9,000	-	(9,000)	-
Halifax Regional School Board	-	-	(38,405)	(38,405)
Office of the Auditor General	-	3,872	-	3,872
	<u>9,908</u>	<u>183,854</u>	<u>(154,545)</u>	<u>39,217</u>
Total Reported	\$ 11,154	\$ 215,176	\$(154,545)	\$ 71,785

17.6 Losses or potential losses which are the subject of forensic audits and other investigations, either completed or in process in 2002-03, are not included due to the sensitive nature of the information.

CONCLUDING REMARKS

- 17.7** None of the specific losses reported to us for the 2002-03 fiscal year have been investigated further by our Office at this time. We will consider the results of any follow-up work on the reported losses by government as part of future reviews.
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