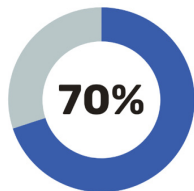


Follow-up of 2020, 2021, and 2022 Performance Audit Recommendations

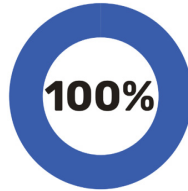
Overview

Collective Three-Year Implementation Rate is 80% (2023 – 60%)



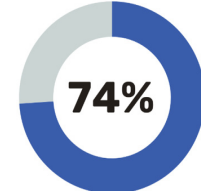
2020

- After four years, government has completed 14 of 20 recommendations



2021

- After three years, government has completed 26 of 26 recommendations



2022

- After two years, government has completed 42 of 57 recommendations

Important Recommendations Still Incomplete

2020 Audit of Contaminated Sites

2 of 5 recommendations not completed

Public Works does not have a complete inventory of known and potentially contaminated sites under Provincial responsibility.

Public Works has not finalized a risk-based approach to assess and prioritize all known and potentially contaminated sites under Provincial responsibility.

2020 Audit of QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre – Phase II

4 of 4 recommendations not completed

Build Nova Scotia has not completed remaining mitigation strategies from the objectivity analysis.

Build Nova Scotia and **Nova Scotia Health** have not made sure the master plan reflects the user needs identified through the functional programming process.

2022 Audit of Oversight and Management of Government Owned Public Housing

12 of 20 recommendations not completed

Growth and Development has not implemented a lease renewal process to verify tenants' continued eligibility for public housing, including assessing whether they are over-housed.

Growth and Development has not assessed the eligibility criteria and the screening process used to determine access to public housing.

Additional 2019 Recommendations Still Incomplete

2019 Audit of Selection and Quality Management of Bridge Projects in Central and Western Districts

5 of 7 recommendations not completed after five years

Public Works has not taken steps to complete bridge inspections as required.

Public Works has not implemented consistent criteria to prioritize bridge repair and replacement.

Why We Follow Up

- Risks remain when government does not complete the recommendations they committed to implement.
- Government has agreed to our recommendations and Nova Scotia’s Auditor General Performance Audit policy states recommendations are to be completed within two years.
- Our Office typically provides assurance on recommendations starting two years after a report is released, however our Office can begin following up earlier if the Auditor General deems it necessary.
- This report will assist the Public Accounts Committee, the House of Assembly, and the public to hold government accountable for timely completion of the recommendations.
- Results by Organization as confirmed by the Auditor General for all recommendations from 2020, 2021, 2022 and select recommendations from 2019 and 2024 can be found in Appendix II.
- Early progress updates from organizations with recommendations issued in 2023 can be found in Appendix III. These updates are for information purposes and have not been audited.

