Follow-up of Prior Audits

5 Follow-up of 2006 Audit Recommendations

Summary

Of the 146 recommendations made in June and December 2006, only 39% have been implemented. Two or more years have elapsed since these recommendations were made and we believe there has been sufficient time for auditees to address our recommendations.

Progress in implementing our recommendations has not improved since we last reported follow-up results in February 2008. At that time we noted only 39% of our recommendations had been implemented. During our follow-up of 2006 Reports, we found only 39% of our recommendations have been implemented, a significant number (57%) are not yet complete, and government does not intend to implement 4% of our recommendations.

During our audits we may discover weaknesses in systems and controls protecting government assets or in the efficiency or effectiveness of government systems and processes. Many of these systems and processes are used to provide important services to Nova Scotians. We provide what we believe are practical and constructive recommendations to address the weaknesses reported. Failure to address these weaknesses in a timely manner increases the risks of financial loss or failure to effectively deliver services.

We performed a review of self-assessments provided by management and can provide moderate assurance on the reasonableness of the progress reported in implementing our 2006 recommendations. Nothing has come to our attention to cause us to believe the representations made by government management are not complete, accurate and reliable.

During 2008, government took a more direct role in monitoring actions taken on matters reported by the Auditor General. Treasury and Policy Board and the Department of Finance developed a system to track progress on implementing our recommendations. We are hopeful the system will assist us in future follow-up engagements, and also be used by government to track progress until the final disposition of each recommendation.

5 Follow-up of 2006 Audit Recommendations

Background

5.1 The 2002 Report of the Auditor General included formal recommendations for the first time. At that time the Auditor General made a commitment to follow up on implementation of these recommendations in three years. Following up our audit recommendations supports our strategic initiatives of serving the public interest, enhancing government performance, and promoting accountability.

5.2 In December 2006, the Auditor General notified all auditees that our follow-up chapter would cover recommendations issued two years earlier. We believe that two years is sufficient time for auditees to address our recommendations. This Chapter reports how responsive departments and agencies have been in implementing the recommendations resulting from our 2006 audits.

5.3 We requested government management complete a written self-assessment of their progress in implementing each 2006 recommendation. We also requested management provide supporting information. Our review process focused on whether self-assessments and information provided by management were accurate, reliable and complete.

Review Objective and Scope

5.4 The objective of this assignment was to provide moderate assurance on the implementation status of recommendations from our 2006 Reports of the Auditor General. This level of assurance is less than for an audit because of the type of work performed. An audit would have enabled us to provide high assurance but would have required a significant increase in the resources devoted by the Office of the Auditor General to this follow-up assignment.

5.5 In October 2008, each auditee was sent a form to document their self-assessment of progress on the implementation of the Office's recommendations. We requested each auditee complete and return the forms by October 31, 2008.

5.6 Our review was based on written representations by government management which we substantiated through interviews and perusal of

documentation. Moderate assurance, in the context of this assignment, means performing sufficient verification work to satisfy the reviewer that the implementation status as described by government is plausible in the circumstances. Further information on the difference between high and moderate assurance is available in the Canadian Institute of Chartered Accountants (CICA) Handbook, Section 5025 - Standards for Assurance Engagements.

5.7   Our criteria were based on qualitative characteristics of information as described in the CICA Handbook. Management representations on implementation status were assessed against three criteria.

- accurate and neither overstate nor understate progress

- reliable and verifiable

- complete and adequately disclose progress to date

Significant Observations

Conclusions and Summary of Observations

We were able to obtain sufficient support to satisfy our review objective for departments' self-assessments. We continue to be concerned with the timeliness of actions taken to address the recommendations in our Reports. Only 39% of our 2006 recommendations have been addressed and implemented to date. The recommendations from our audit of Nova Scotia Innovation and Research Trust reported in June 2006, have been fully addressed. After two or more years, 57% of our recommendations are in various stages of implementation, and government will take no action on another 4%. We are only aware of one situation in which the recommendations from our 2006 audits were no longer appropriate; consequently, we have to conclude the outstanding recommendations have not been given priority.

5.8   *Results of review procedures* – In 2006, we made 146 recommendations (2005-132) to government. A summary of implementation status from our follow-up work on chapters reported from 2002 to 2006 follows. We have not reviewed the progress of the recommendations since the year in which the initial review was conducted.

Implementation Status	2002 3rd year follow-up December 2005	2003 3rd year follow-up December 2006	2004 3rd year follow-up February 2008	2005 2nd year follow-up February 2008	2006 2nd year follow-up March 2009
Complete	35%	48%	49%	28%	39%
Not Complete	56%	42%	47%	63%	56%
Do not Intend to Implement	5%	7%	4%	8%	4%
Other	4%	3%	–	1%	1%
	100%	100%	100%	100%	100%

5.9 We performed a review of the self-assessments and supporting documentation and provide moderate assurance to readers of this chapter. Nothing has come to our attention to cause us to believe that the representations made by government management are not complete, accurate and reliable.

5.10 *Tracking Auditor General Recommendation System* – The Department of Finance, and Treasury and Policy Board assumed responsibility for developing a system to track recommendations made by the Auditor General – Tracking Auditor General Recommendation System (TAGR). Development of the tracking system began in spring 2008, and in June 2008 testing of the system was completed. Additional improvements were made over the summer and the system was available for use in October 2008. Information sessions on use of the system were held with personnel from all departments.

5.11 The Department of Finance was the first to complete self-assessments for all its 2006 recommendations and enter these into TAGR. During our review of the 2006 recommendations, we noted many departments included in this report had not used the TAGR system to report the status of their recommendations. We also found the system was incomplete. There were no 2006 recommendations recorded in TAGR for the Department of Justice (December Chapter 5) or for the Department of Transportation and Public Works (December Chapter 6).

5.12 The 2002 Report of the Auditor General included formal recommendations for the first time. We noted that as of February 2009, the TAGR database did not include any recommendations made prior to June 2004. In order for the system to be an effective tool in monitoring the status of our recommendations, it should include recommendations made from 2002 forward.

Recommendation 5.1
Government should ensure that the TAGR database is both accurate for the status level of each recommendation, and complete for all published recommendations from 2002.

5.13 *Responses to information requests* – We sent a request to each department or entity in early October 2008 asking that a self-assessment of the implementation status be completed and returned to us by October 31, 2008. We encountered significant delays in obtaining the self-assessments by that date, particularly from the Departments of Natural Resources and Education. While we were able to complete our procedures by our deadlines, the resources required to follow up the late responses would have been better used elsewhere.

5.14 *Implementation status* – Exhibit 5.1 at the end of this chapter notes the 146 recommendations from our 2006 Reports along with management's assessment of implementation status.

5.15 The following table summarizes departmental or entity progress by Report and overall. Some departments or entities have made more progress in addressing our recommendations than others. Overall progress in implementing our audit recommendations has been slow.

2006 Report of the Auditor General Chapter	Complete	Not Complete	Other	Do not Intend to Implement	Total Recommendations
Community Services					
June Chapter 4 – Information Technology and Financial Controls	8 80%	1 10%		1 10%	10 100%
Economic Development					
June Chapter 5 – Nova Scotia Research and Innovation Trust	3 100%				3 100%

2006 Report of the Auditor General Chapter	Complete	Not Complete	Other	Do not intend to Implement	Total Recommendations
Education					
June Chapter 6 – Atlantic Provinces Special Education Authority	6	9			15
June Chapter 7 – Conseil scolaire acadien provincial	1	6			7
June Chapter 7 – Education		1			1
June Chapter 8 – Strait Regional School Board	5	6			11
June Chapter 8 – Education		1		1	2
Subtotal	12 33%	23 64%		1 3%	36 100%
Finance					
June Chapter 2 – Government Financial Reporting	1			1	2
June Chapter 3 – Government Systems and Controls		3		1	4
December Chapter 2 – Government Financial Reporting	1	1		1	3
Subtotal	2 23%	4 44%		3 33%	9 100%
Health					
June Chapter 9 – District Health Authorities – Colchester East Hants	3	3			6
June Chapter 9 – District Health Authorities – Cumberland	3	4			7
June Chapter 9 – District Health Authorities – Pictou County	2	5			7
June Chapter 9 – District Health Authorities – Health		2			2
June Chapter 10 – Payments to Physicians	2	3		1	6
December Chapter 4 – Review of Systems to Collect Wait Time Information – Health	6	6	1		13
December Chapter 4 – Review of Systems to Collect Wait Time Information – District Health Authorities	5	19			24
Subtotal	21 33%	42 65%	1 1%	1 1%	65 100%

2006 Report of the Auditor General Chapter	Complete	Not Complete	Other	Do not Intend to Implement	Total Recommendations
Justice					
December Chapter 5 – Correctional Services	3 43%	4 57%			7 100%
Natural Resources					
June Chapter 11 – Sustainable Timber Supply	6 60%	4 40%			10 100%
Public Service Commission					
December Chapter 3 – Audit of HR Application Controls in SAP R/3 System		1 100%			1 100%
Transportation					
December Chapter 6 – Planning and Management of Highway Projects	2 40%	3 60%			5 100%
Total 2006 Recommendations	57 39%	82 56%	1 1%	6 4%	146 100%

FOLLOW-UP OF 2006 AUDIT RECOMMENDATIONS

Exhibit 5.1 – Status of 2006 Recommendations

June 2006
Chapter 2 – Government Financial Reporting – Finance

2.1   We recommend that the revenue estimates included in the budget be prepared and presented in full accordance with generally accepted accounting principles.
Status – Do Not Intend to Implement

2.2   We recommend that the consolidated financial statements be prepared and presented on a basis fully compliant with generally accepted accounting principles.
Status – Complete

Chapter 3 – Government Systems and Controls – Finance

3.1   We recommend that management implement industry-recognized control best practices for SAP applications to address the weaknesses reported.
Status – Work in Progress

3.2   We recommend that management implement additional control techniques to remediate the identified weaknesses in the control standards adopted by management.
Status – Work in Progress

3.3   We recommend that management provide information relative to these additional observations to all parties who were provided copies of the Section 5900 Report.
Status – Do Not Intend to Implement

3.4   We recommend management implement controls to address reported weaknesses. Further, and as previously recommended in 2003, this process should include the implementation and regular monitoring of control best practices for all aspects of the SAP applications.
Status – Work in Progress

Chapter 4 – Information Technology and Financial Controls – Community Services

4.1   We recommend the Department formally document signficant policies and procedures relating to the use of information technology within the Department.
Status – Complete

4.2   We recommend the Department review and update its information technology strategic plan to ensure it reflects changes in information technology and continues to meet Department and user needs. We also recommend an annual business or operational plan be prepared for the Information Technology Services section.
Status – Work in Progress

4.3   We recommend the Department develop performance outcomes, measures and targets for its Information Technology Services section and assess the performance of the section against these targets on a regular and timely basis.
Status – Complete

4.4   We recommend the Department review user access rights to ensure they are limited to those necessary to effectively fulfill assigned job responsibilities. The Department should also ensure documentation related to access rights changes is completed and submitted to the Information Technology Services section on a timely basis. We further recommend that the Department monitor user activity on critical computer systems.
Status – Complete

4.5   We recommend the Department implement computerized edit checks of electronic funds transfer data and a process to ensure reconciliations occur before the bank makes income assistance payments.
Status – Complete

4.6   We recommend the Department modify its electronic funds transfer systems to set a limit on the size of individual electronic funds transfer payments.
Status – Complete

4.7   We recommend the Department ensure the bank account is fully reconciled. In addition, reconciliations should be reviewed and approved and there should be documented evidence of the review and approval.
Status – Complete

4.8   We recommend the Department formally document all policies and procedures related to its electronic funds transfers.
Status – Complete

4.9   We recommend the Department or government enter into a formal agreement with the bank respecting the control the bank is expected to apply to electronic funds transfer data for income assistance recipients.
Status – Complete

4.10 We recommend the Department examine its information technology purchase approval process and evaluate the necessity of having the current number of approvals.
Status – Do Not Intend to Implement

Chapter 5 – Nova Scotia Research and Innovation Trust – Economic Development

5.1   We recommend that the Office of Economic Development ensure there is adequate accountability to NSRIT and the Province for project funding provided, whether the funds are disbursed by NSRIT or by OED directly. Improved accountability would be achieved by requiring funding recipients to sign agreements with specific requirements regarding use of funds, periodic reporting on project status at least annually, preparation of final project reports to show whether project outcomes were achieved, and review of project files by NSRIT or the Province to ensure compliance with the agreements. NSRIT should provide OED with annual audited financial statements for the Trust and annually report results of projects funded.
Status – Complete

5.2   We recommend that recipients be required to provide proof of project expenses to verify expenses were within NSRIT approved parameters and that all funds received were expended on that project.
Status – Complete

5.3   We recommend that NSRIT develop an investment policy to ensure appropriate management of NSRIT's funds.
Status – Complete

Chapter 6 – Atlantic Provinces Special Education Authority – Education

6.1   We recommend that the Nova Scotia Department of Education pursue changes to both the Handicapped Persons' Education Act and the related inter-provincial agreement to ensure they reflect current APSEA operations.
Status – Work in Progress

6.2   We recommend that the APSEA Board improve its governance practices as follows:
-       more frequent Board meetings; and
-       cyclical review of policies to ensure they are current and include important areas such as conflict of interest and a code of conduct.
Status – Work in Progress

6.3   We recommend that the Board establish an annual performance evaluation process for the Superintendent which includes an assessment of

performance against Board-approved performance targets and goals.
Status – Complete

6.4   We recommend that the Board update the strategic plan for APSEA.
Status – Work in Progress

6.5   We recommend that the role and responsibilities of the Financial Advisory Committee be reviewed and clarified.
Status – Complete

6.6   We recommend Trust Fund Committee members assess their information needs and obtain the required information from management. The APSEA Board should formally consider the current Trust Fund governance structure to determine whether alternate governance arrangements would improve the accountability to donors.
Status – Work in Progress

6.7   We recommend that APSEA's legislation be modified to include a requirement to report annually to the House of Assembly.
Status – Work in Progress

6.8   We recommend that APSEA management and the Board develop performance indicators and measures which include student outcomes, and establish an annual process for reporting progress.
Status – Work in Progress

6.9   We recommend that the BVI program model for reporting student outcomes, currently under development, be adopted where appropriate in other areas of APSEA operations.
Status – Complete

6.10   We recommend that management address the weaknesses in the student information system to ensure that requirements of users are met.
Status – Complete

6.11   We recommend that APSEA management prepare an annual business plan for approval by the Board.
Status – Work in Progress

6.12   We recommend that APSEA management submit written support for all key budget assumptions and line items to the Board as part of the budget package.
Status – Complete

6.13 We recommend that Provincial Supervisors approve itinerant teacher travel claims and that a process be established to assess the reasonableness of claims paid.
Status – Complete

6.14 We recommend that APSEA determine its financial and operational information needs and ensure appropriate systems are put in place to meet those needs.
Status – Work in Progress

6.15 We recommend that APSEA conduct a detailed review of its existing service delivery model to examine opportunities for cost savings and more efficient allocation of resources.
Status – Work in Progress

Chapter 7 – Conseil scolaire acadien provincial – Education

7.1 We recommend the Conseil implement a formal, documented process for self evaluation.
Status – Complete

7.2 We recommend that CSAP and DOE ensure signed, approved personal services contracts are in place before the employee begins work in the position.
Status – Work in Progress

7.3 (same as Recommendation 8.4) We recommend that the Department of Education seek Executive Council approval for school board commercial activites as required under Section 64 (A) of the Education Act.
Status – Department of Education - Work in Progress

7.4 We recommend that CSAP establish a policy for school-based funds which applies to all schools. This policy should include requirements for appropriate internal controls and monitoring by CSAP's central office.
Status – Work in Progress

7.5 We recommend that CSAP require the contractor to provide proof that all contracted drivers have undergone criminal record and child abuse record checks prior to driving. CSAP should also review driver record abstracts for all drivers of contracted buses prior to driving.
Status – Work in Progress

7.6 We recommend that CSAP include the details for acquisition of taxi services in its future contracts for student transportation.
Status – Work in Progress

7.7   We recommend that CSAP require the contracted transportation service provider to provide an annual report on operations and copies of all safety-related reports relating to the contracted operations. CSAP should review this information for evidence of compliance with the contract, CSAP policies and legislation.
Status – Work in Progress

7.8   We recommend that the DOE, CSAP and RSBs make a concerted effort to consider shared services in order to achieve due regard for economy and efficiency while maintaining the importance of the cultural mandate. CSAP should formally analyze both the cultural factors and costs of sharing versus stand-alone options and attempt to minimize costs when making decisions.
Status – Work in Progress

Chapter 8 – Strait Regional School Board – Education

8.1   We recommend that the Board ensure that management regularly reports progress against all goals, priorities and performance measures detailed in the annual educational business plan.
Status – Strait Regional School Board – Complete

8.2   We recommend that important information such as budget assumptions and calculations as well as the link between the business plan and the budget be formally documented and provided to the Board.
Status – Strait Regional School Board – Work in Progress

8.3   We recommend that the Department of Education and RSBs establish salary guidance for all non-union staff at Regional School Boards.
Status – Strait Regional School Board – Complete
Status – Department of Education – Do Not Intend to Implement

8.4   We recommend that the Department of Education seek Executive Council approval for school board commercial activities as required under Section 64 (A) of the Education Act.
Status – Department of Education – Work in Progress

8.5   We recommend that annual performance expectations for the Superintendent should be clearly defined and include measurable performance targets.
Status – Strait Regional School Board – Work in Progress

8.6   We recommend that the SRSB update its travel policy to improve documentation supporting expense claims.
Status – Strait Regional School Board – Work in Progress

8.7   We recommend the Board update its policy on performance of child abuse and criminal record checks to clearly state action to be taken if risks are identified.
Status – Strait Regional School Board – Complete

8.8   We recommend that SRSB establish a process to ensure that all required documents supporting the use of private conveyors are received and appropriately reviewed.
Status – Strait Regional School Board – Complete

8.9   We recommend that the Board, in cooperation with DOE and other Regional School Boards, establish a formal process to monitor garage and body shop operations against approved efficiency standards.
Status – Strait Regional School Board – Planning Stage

8.10   We recommend that SRSB develop and implement a policy with respect to fuel storage tanks and ensure current practices comply with legislation.
Status – Strait Regional School Board – Work in Progress

8.11   We recommend that SRSB and DOE continue to investigate opportunities for the purchase of fuel from DTPW facilities.
Status – Strait Regional School Board – Work in Progress

8.12   We recommend that SRSB strengthen its procedures for monitoring fuel consumption and use.
Status – Strait Regional School Board – Complete

Chapter 9 – District Health Authorities – Colchester East Hants, Cumberland and Pictou County – Health

9.1   (repeated from June 2004 Report) We recommend that business plans should receive Governor in Council and Department of Health approval prior to commencement of the fiscal year.
Status – Department of Health – No Progress to Date but Plan to Take Action

9.2   (repeated from 2002 Report) We recommend that the Department of Health establish and implement a funding formula to rationalize funding allocations to DHAs.
Status – Department of Health – Planning Stage

9.3   We recommend that CHA and PCHA develop written policies and procedures requiring periodic monitoring and forecasting. We also recommend that CHA and PCHA financial reports be modified to include a comparison between budget for the year and a current forecast of results to year end, and written analysis of variances.

Status – Colchester East Hants – Not Applicable
Status – Cumberland – Work in Progress
Status – Pictou County – Work in Progress

9.4 We recommend that the Finance/Audit Committee for each DHA include at least one professional accountant or person with recognized financial expertise.
Status – Colchester East Hants – Complete
Status – Cumberland – Complete
Status – Pictou County – Complete

9.5 We recommend performance standards be included in the agreements for all shared services. Performance standards and reporting on achievement should also be required for financial services divisions.
Status – Colchester East Hants – Work in Progress
Status – Cumberland – No Progress to Date but Plan to Take Action
Status – Pictou County – Work in Progress

9.6 We recommend the DHAs address the recommendations made by the external auditors and the external consultant concerning information systems security.
Status – Colchester East Hants – Complete
Status – Cumberland – Complete
Status – Pictou County – Work in Progress

9.7 We recommend that DHAs clarify and strengthen travel policies by requiring:
- submission of original supporting invoices rather than signed credit card vouchers;
- identification of the people for whom meals are claimed;
- review and approval of CEOs' travel expenses by the Chair of the Board; and
- signature of the claimant on all travel claim forms.
Status – Colchester East Hants – Work in Progress
Status – Cumberland – Complete
Status – Pictou County – Work in Progress

9.8 We recommend compliance with the requirements of the ASH Sector Procurement Policy including competitive processes for all procurements. All exemptions should be appropriately approved and documented.
Status – Colchester East Hants – Complete
Status – Cumberland – Work in Progress
Status – Pictou County – Complete

9.9   We recommend implementation of workload measurement systems for better scheduling of nursing resources.   We also recommend improvement in the information systems relating to the summary reporting of causes for overtime.

Status – Colchester East Hants – Work in Progress

Status – Cumberland – No Progress to Date but Plan to Take Action

Status – Pictou County – Planning Stage

Chapter 10 – Payments to Physicians – Health

10.1   We recommend that the Department of Health revise its policies for physician alternative funding arrangements to reflect current practice.

Status – Do Not Intend to Implement

10.2   We recommend that all alternative funding agreements be approved as required by Section 59 of the Provincial Finance Act and that the Department of Health retain documentation relating to such approvals.

Status – Complete

10.3   We recommend that the Department of Health proceed with its plans to implement a new framework for alternative funding arrangements.   The agreements should include specific deliverables and accountability provisions for measuring whether deliverables have been achieved.

Status – Complete

10.4   (repeated from 2003)   We recommend that the Department of Health conduct a detailed analysis of the risks and benefits associated with the payment of claims for expired health cards and that appropriate controls and procedures be implemented.

Status – Planning Stage

10.5   We recommend that the Department of Health and Medavie monitor the gap between the number of registered beneficiaries and the Province's population and provide an explanation of variances.

Status – Work in Progress

10.6   We recommend that the Department of Health update its provider registration policies and communicate them to Medavie.

Status – Work in Progress

Chapter 11 – Sustainable Timber Supply – Natural Resources

11.1   We recommend the Department prepare and issue a state of the forests report as soon as practical. The report should address progress relating to the

purposes noted in the Forests Act.
Status – Complete

11.2 We recommend the Department include long-term comparative and trend information in its proposed state of the forest report and/or on its website.
Status – Complete

11.3 We recommend the Department regularly report on progress toward significant sustainable forestry goals and objectives.
Status – Complete

11.4 We recommend the Department prepare and publicly report formal responses to significant studies performed on its behalf, indicating whether recommendations are accepted or rejected. Further, progress in implementing accepted recommendations should be reported.
Status – Complete

11.5 We recommend the Department regularly report progress towards each of its significant integrated resource management goals and objectives.
Status – No Progress to Date but Plan to Take Action

11.6 We recommend the Department establish performance measures relating to sustainable forestry on both private and crown land, and report progress towards forest sustainability on a regular basis.
Status – Work in Progress

11.7 We recommend the Department check all silviculture claims for mathematical accuracy.
Status – Complete

11.8 We recommend that the Department analyze activity in its special funds, project future fund cash flows, and advise the Department of Finance to invest the funds accordingly.
Status – No Progress to Date but Plan to Take Action

11.9 We recommend the Department annually report balances and financial activity in the special funds its administers.
Status – No Progress to Date but Plan to Take Action

11.10 We recommend the Department monitor harvesters' stumpage remittances to ensure they are received on a timely basis.
Status – Complete

December 2006

Chapter 2 – Government Financial Reporting – Finance

2.1   We recommend that government complete a detailed analysis of the appropriate accounting treatment for the WCB, and ensure full compliance with GAAP in the 2006-07 and future financial statements.

Status – Complete

2.2   We recommend that the Provincial Finance Act be amended to eliminate the existing inconsistency related to additional appropriations and steps be taken to ensure all actions taken by government are in compliance with the requirements of the Act.

Status – Do Not Intend to Implement

2.3   We recommend that Treasury and Policy Board and the Department of Finance work with the Office of the Auditor General to clarify the boundaries, both in substance and form, of the access to information allowed under the Auditor General Act.

Status – Planning Stage

Chapter 3 – Audit of HR Application Controls in SAP R/3 System – Public Service Commission

3.1   We recommend that management implement appropriate controls to resolve the reported weaknesses in HR application controls in the SAP R/3 system.

Status – Work in Progress

Chapter 4 – Review of Systems to Collect Wait Time Information – Department of Health and District Health Authorities

4.1   We recommend that the use of all OPIS fields be standardized.

Status – Department of Health – Complete

4.2   We recommend that the reporting capabilities of OPIS be communicated to all those responsible for preparation of wait time reports which use the system for source data.

Status – Department of Health – Complete

4.3   We recommend that the reporting of wait times for referrals to radiation cancer specialists reflect more comprehensive information such as the cumulative distributions by type of cancer.

Status – Department of Health – Work in Progress

4.4   We recommend that the Department of Health modify the definition of MRI wait times used on the website to ensure it is consistent with the information calculated and provided by the District Health Authorities.
Status – Department of Health – Complete

4.5   We recommend that the Department of Health's website disclosure of the wait time for MRIs reflect more comprehensive information such as the specific wait times for major types of MRI examinations rather than just a single data point such as the average for all types.
Status – Department of Health – No Progress to Date but Plan to Take Action

4.6   We recommend that the Department of Health continue to monitor submission dates for physician claims to ensure that the quarterly data downloaded from the MSI billing system is substantially complete for purposes of the specific wait time calculation.
Status – Department of Health – Complete

4.7   We recommend that, to the extent possible, the physician billing system and related billing codes be modified to increase the accuracy and efficiency of wait time calculations.
Status – Department of Health – Work in Progress

4.8   We recommend that the Department of Health consider building the requirement for wait time information and reports into automated systems.
Status – Department of Health – Work in Progress

4.9   We recommend implementation of a formal quality control process for wait time data at both the District Health Authorities where the reports originate and the Department of Health.
Cancer referrals:
Status – 1 DHA – Complete
Status - 1 DHA – Work in Progress
Other referrals:
Status – Department of Health – Work in Progress
Status – 8 DHAs – Work in Progress
Status – 2 DHAs – No Progress to Date but Plan to Take Action

4.10   We recommend that the Department of Health formally document policy guidance for how each wait time is to be calculated.
Status – Department of Health – Complete

4.11   We recommend that all District Health Authorities retain, for at least one year, the support for all wait times reported to the Department of Health.
Cancer referrals:
Status – 2 DHAs - Complete

Other referrals:

Status – Department of Health – No Progress to Date but Plan to Take Action

Status – 2 DHAs – Complete

Status – 7 DHAs – Work in Progress

Status – 1 DHA – No Progress to Date but Plan to Take Action

4.12   We recommend the Department of Health develop a centrally stored user manual explaining the process and logic for each automated wait time calculation.

Status – Department of Health – Complete

4.13   We recommend that all programming changes related to electronic wait time information be subject to appropriate testing and review. In addition, we recommend that the code be locked as read only between iterations.

Status – Department of Health – Other

Chapter 5 – Correctional Services – Justice

5.1   We recommend Correctional Services develop, implement and report performance measures, indicators and targets for all key programs and services to enable an assessment of the efficiency and effectiveness of the Division.

Status – Work in Progress

5.2   We recommend Correctional Services clearly define, assign and communicate staff roles and responsibilities for performance information and reporting.

Status – No Progress to Date but Plan to Take Action

5.3   We recommend Correctional Services modify its policies and procedures to include a requirement for formal, documented review and approval of pre-sentence reports.

Status - Work in Progress

We further recommend that a scheduling and tracking system be implemented to ensure reports are prepared and submitted to the courts in accordance with policy.

Status – Work in Progress

5.4   We recommend Correctional Services develop and implement controls to ensure compliance with policies and procedures related to community-based sentences.

Status – Complete

5.5   We recommend Correctional Services complete its update of intermittent sentence policies and procedures on a timely basis. We further recommend

Correctional Services develop and implement controls to ensure compliance with intermittent sentence policies and procedures.
Status – Complete

5.6   We recommend Correctional Services develop controls to ensure there is appropriate compliance with its conditional release policies and procedures, and adequate documentation is maintained to support compliance. We further recommend that policies and procedures be updated to address all types of conditional releases and staff authorities.
Status – Complete

Chapter 6 – Planning and Management of Highway Projects – Transportation

6.1   We recommend that processes be established for the review and updating of long-range and shorter-term highway plans on a timely basis to provide for use of current information in the prioritization of road projects.
Status – Work in Progress

6.2   We recommend the Department establish criteria for determining which repaving projects should undergo a rehabilitation review and have such projects reviewed prior to tendering to ensure the most appropriate and economical rehabilitation measures are used.
Status – Complete

6.3   We recommend that the Department work toward fully implementing the bridge management system on a timely basis. In addition, the Department should adequately address similar information needs for its management of pavement.
Status – Work in Progress

6.4   We recommend that the Department work toward fully implementing the highway capital management information system on a timely basis.
Status – Work in Progress

6.5   We recommend that the Department reestablish its project reviews as a means of providing assurance that management of highway projects is consistent throughout the Province and in accordance with the Department's policies. Further, the reviews should ensure complete and consistent file documentation is maintained for highway projects.
Status – Complete

Response: TAGR Steering Committee

On behalf of the TAGR Steering Committee I offer the following response.

Recommendation 5.1
Government should ensure that the TAGR database is both accurate for the status level of each recommendation, and complete for all published recommendations from 2002.

Response: Management agrees that the status level of each recommendation should be accurate. Management does not agree with the recommendation to include all recommendations from 2002. The Committee feels there is no value added as a management tool to track older recommendations that are either complete, or there are no plans to implement.