



NOVA SCOTIA

Chapter 2: Follow-up of 2005
to 2009 Performance Audit
Recommendations:
Appendix One

May 2012

Independence • Integrity • Impact

Implementation Status: June 2005 Recommendations

Chapter 4 – Special Education – Education

4.1 We recommend that all RSBs conduct regular evaluations of Special Education programs with input from all stakeholder groups to serve as a basis for planning and performance reporting.

Status – Annapolis Valley Regional School Board – Failure to implement
Status – Chignecto-Central Regional School Board – Complete

4.2 We recommend the Department and RSBs analyze information needs for Special Education and consider the development of a Province-wide student information system to accumulate and report data.

Status – Annapolis Valley Regional School Board – Failure to implement
Status – Chignecto-Central Regional School Board – Complete
Status – Department of Education – Failure to implement

4.3 We recommend that the Department of Education require RSBs to prepare a comprehensive annual report on the performance of all major Special Education programs. The annual report should be made available to stakeholders including the Department, parents, and members of the House of Assembly.

Status – Department of Education – Failure to implement

4.4 We recommend that the Department and RSBs re-establish the practice of conducting peer reviews of RSBs for verification of compliance with legislation, regulations and policies and sharing of best practices.

Status – Annapolis Valley Regional School Board – Do not intend to implement
Status – Chignecto-Central Regional School Board – Do not intend to implement
Status – Department of Education – Do not intend to implement

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

4.5 We recommend that government review and update the Education Act and related regulations to ensure that they reflect the current funding environment.

Status – Department of Education – Failure to implement

4.6 We recommend that the RSBs negotiate with the District Health Authorities to establish a documented protocol with respect to the performance of medical procedures. Where the procedures are to be performed by teacher assistants, related training needs should be addressed.

Status – Annapolis Valley Regional School Board – Complete
Status – Chignecto-Central Regional School Board – Complete

4.7 We recommend that the Department of Education improve its guidance to RSBs regarding accounting for Special Education expenditures to specifically describe which costs can be charged and how they are to be calculated. A direct costing model should be adopted to ensure that all significant Special Education expenditures are being appropriately identified, classified and reported on a consistent basis at all Boards.

Status – Department of Education – Failure to implement

Chapter 5 – Pension Administration System (PenFAX) – Finance (now assigned to Nova Scotia Pension Agency)

5.1 We recommend that the PSG establish and test an appropriate disaster recovery plan

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for the PenFax system. This should include service level agreements with entities external to the PSG.

Status – Nova Scotia Pension Agency – Failure to implement

5.2 We recommend the establishment of a policy requiring departments to have an appropriate business continuity plan, and that this plan be kept up-to-date. Further, we recommend the establishment of an initiative to undertake the development and implementation of a corporate business continuity planning process.

Status – Emergency Management Office – Failure to implement

5.3 We recommend that, in conjunction with the development of a corporate business continuity planning process, the Business Technology Advisory Committee (BTAC) examine the needs for a corporate disaster recovery planning process, as it relates to the provision of information technology services.

Status – Office of the Office of the Chief Information Officer – Complete

5.4 We recommend that PSG management enter into appropriate service level agreements with the Resources CSU.

Status – Nova Scotia Pension Agency – Action no longer required or appropriate

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

5.5 We recommend that management periodically review security matters surrounding the PenFax system.

Status – Nova Scotia Pension Agency – Complete

5.6 We recommend that the PSG develop security and privacy policies and communicate these to staff. The signing of a security and confidentiality agreement by employees should be an integral component of these policies.

Status – Nova Scotia Pension Agency – Complete

5.7 We recommend that a sign-off procedure for file reviews be designed and implemented. A check list could be inserted into the member file noting review procedures with sign-off required when the work is completed.

Status – Nova Scotia Pension Agency – Complete

5.8 We recommend that PSG management continue with its data integrity initiatives and contact with employers to prevent errors from occurring in the pension source data.

Status – Nova Scotia Pension Agency – Complete

5.9 We recommend that data transfer procedures between employees and PSG be standardized, to meet the requirements of the PenFax system, and that employers be accountable for data accuracy

Status – Nova Scotia Pension Agency – Complete

Chapter 6 – Nova Scotia hospital Information System (NSHIS) Project – Health (now Health and Wellness)

6.1 We recommend the disaster recovery plans and procedures be formalized and tested.

Status – Failure to implement

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**Chapter 8 – Fleet Management – Natural Resources and Transportation and Public Works
(now Transportation and Infrastructure Renewal)**

8.1 We recommend that Transportation and Public Works and Natural Resources investigate ways of coordinating their fleet management operations in order to promote economy and efficiency. In doing so, consideration should be given to including fleet operations of other government departments and agencies.

Status – Department of Natural Resources – Failure to implement

Status – Department of Transportation and Infrastructure Renewal – Failure to implement

8.2 We recommend that the Department of Natural Resources' fleet management branch review and assess its current information needs and evaluate the ability of current systems to meet them. The Department should also assess the need for additional staff training in fleet management systems and practices.

Status – Department of Natural Resources – Complete

8.3 Government should review the policy on acquisition of fleet assets and assess the reasonableness of the \$25,000 limit and/or clarify the application of the limit to the different vehicles employed in Provincial fleet operations.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Complete

8.4 We recommend that acquisition and disposal decisions be better documented in both Departments, and be based on analysis of the best means of meeting operational needs.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Complete

8.5 We recommend that life-cycle costs, environmental performance, and operational performance of similar fleet assets previously acquired be considered in purchase decisions.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Complete

8.6 We recommend that the Department of Natural Resources improve safeguarding of its fleet assets, parts and supplies.

Status – Department of Natural Resources – Complete

8.7 We recommend that Transportation and Public Works and Natural Resources develop a formal fleet maintenance policy and improve existing systems and practices to ensure vehicles are properly maintained. We further recommend that maintenance activities be adequately supported by appropriate documentation.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Failure to implement

8.8 We recommend that Transportation and Public Works and Natural Resources obtain and use information necessary to monitor whether fleet assets are used efficiently and only for authorized purposes.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Failure to implement



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8.9 We recommend that government require reimbursements for personal use of government vehicles based on full operating and capital costs.

Status – Department of Natural Resources – Do not intend to implement

Status – Department of Transportation and Infrastructure Renewal – Do not intend to implement
(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

8.10 We recommend that Transportation and Public Works document the value in permitting certain unreimbursed use of vehicles by staff who are on-call or standby. TPW should also submit for expert analysis its practices in this area to ensure full compliance with the Income Tax Act.

Status – Department of Natural Resources – Do not intend to implement

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

Status – Department of Transportation and Infrastructure Renewal – Complete

8.11 We recommend that the current registration process be reviewed to determine if there is an opportunity to improve the efficiency of registering Provincial vehicles with the Registry of Motor Vehicles.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Failure to implement

8.12 We recommend that expenses of the Department of Natural Resources be recorded in appropriate general ledger accounts, and that the Department's budget have no role in how expenses are classified.

Status – Department of Natural Resources – Complete

8.13 We recommend that Transportation and Public Works and Natural Resources ensure that bulk fuel storage for fleet operations complies with Provincial regulations. Documentation for inspection and maintenance of storage tanks should be improved. Responsibilities for fuel storage should be clearly assigned and communicated.

Status – Department of Natural Resources – Complete – air fuel, Failure to implement – vehicle fleet

Status – Department of Transportation and Infrastructure Renewal – Complete

8.14(1) We recommend the preparation and implementation of a government-wide policy for the storage and handling of fuel. The policy should be adequately communicated and address all requirements of the Petroleum Management Regulations and Dangerous Goods Management Regulations

Status – Department of Natural Resources – Complete

8.14 (2) Environmental site assessments should be performed on all fuel storage sites operated by the Provincial government, and contaminated sites requiring remediation should be remediated in a timely manner.

Status – Department of Natural Resources – Failure to implement

8.14 We recommend the preparation and implementation of a government-wide policy for the storage and handling of fuel. The policy should be adequately communicated and address all requirements of the Petroleum Management Regulations and Dangerous Goods Management Regulations. Environmental site assessments should be performed on all fuel storage sites operated by the Provincial government, and contaminated sites requiring remediation should be remediated in a timely manner.

Status – Department of Transportation and Infrastructure Renewal – Complete



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8.15 We recommend that the Department of Natural Resources comply with sole-sourcing approval and reporting provisions of the Provincial Procurement Policy.

Status – Department of Natural Resources – Complete

8.16 We recommend measures be taken by Transportation and Public Works and Natural Resources to improve controls over fuel expenses and consumption.

Status – Department of Natural Resources – Complete

Status – Department of Transportation and Infrastructure Renewal – Failure to implement

Implementation Status: December 2005 Recommendations

Chapter 3 – Consulting Contracts and Service Arrangements – Various

3.1 We recommend that the business need and other planning considerations be adequately documented in the project files to support the initiation and implementation of a project.

Status – Department of Economic and Rural Development and Tourism (former Office of Economic Development) – Failure to implement

Status – Department of Economic and Rural Development and Tourism (former Department of Tourism, Culture and Heritage) – Complete

Status – Department of Finance – Complete

Status – Department of Intergovernmental Affairs – Complete

Status – Public Service Commission – Complete

Status – Treasury Board – Complete

3.2 We recommend that departments and agencies ensure the Procurement Policy is followed when awarding consulting contracts and that appropriate documentation is prepared on a timely basis.

Status – Department of Economic and Rural Development and Tourism (former Department of Tourism, Culture and Heritage) – Complete

Status – Department of Finance – Complete

Status – Department of Intergovernmental Affairs – Complete

Status – Treasury Board – Complete

3.3 We recommend that change control procedures be defined and documented to control changes to projects. Change requests should be handled as described in the change control process.

Status – Department of Economic and Rural Development and Tourism (former Office of Economic Development) – Failure to implement

Status – Department of Economic and Rural Development and Tourism (former Department of Tourism, Culture and Heritage) – Failure to implement

Status – Department of Finance – Complete

Status – Department of Intergovernmental Affairs – Complete

3.4 We recommend that departments ensure invoices include adequate details to support billings prior to payment. Payments should be in accordance with the terms of the contract.

Status – Department of Economic and Rural Development and Tourism (former Office of Economic Development) – Complete

Status – Department of Economic and Rural Development and Tourism (former Department of Tourism, Culture and Heritage) – Complete

Status – Department of Finance – Complete

Status – Department of Intergovernmental Affairs – Complete

Status – Treasury Board – Complete

3.5 We recommend that departments undertake post-completion evaluations to assess project management, consultant performance, and lessons learned to improve future projects. Where the consultants provide a report, the usefulness of the report should be assessed and an action plan documented to address any recommendations.

Status – Department of Finance – Complete

Status – Department of Economic and Rural Development and Tourism (former Office of Economic Development) – Failure to implement

Status – Department of Economic and Rural Development and Tourism (former Department of Tourism, Culture and Heritage) – Complete

Status – Department of Intergovernmental Affairs – Complete

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Chapter 4 – Electronic Information Security and Privacy Protection – Justice

4.1 We recommend that the government should develop and implement a comprehensive privacy policy.

Status – Complete

4.2 We recommend that all departments develop and implement a departmental privacy policy, consistent with a government-wide policy, to address the protection of personal information for all departmental business processes.

Status – Complete

4.3 We recommend that a government-wide comprehensive security architecture be developed and implemented and that departmental comprehensive security architectures, consistent with the government-wide architecture, be developed and implemented.

Status – Failure to implement

4.4 We recommend that a formal security risk analysis be conducted, by department, regarding personal information. This might appropriately be a part of the development of a security architecture as recommended above.

Status – Failure to implement

4.5 We recommend that departments, as part of their departmental privacy plan, implement a formal training program.

Status – Complete

4.6 We recommend that all staff with access to personal information be required to read and sign a confidentiality agreement as a condition of employment and that this agreement be renewed annually.

Status – Failure to implement

4.7 We recommend that all personal information sent electronically be encrypted and that policies be established to define acceptable transmission methods.

Status – Complete

4.8 The government should continue to monitor the potential implications of the U.S. Patriot Act as it relates to the security and privacy of personal information held by, or on behalf of, the government of Nova Scotia.

Status – Complete

Chapter 6 – Income Assistance and Child Care Centres – Community Services

6.1 We recommend that the Department of Community Services review its processes for issuing licences and examine the costs and benefits of issuing a licence for a full term once a centre is fully compliant with the Act and regulations. The Department should also improve its licensing guidelines and assess the benefits of delegating the administrative responsibility for licensing to the regional offices.

Status – Complete

6.2(1) We recommend that the Department of Community Services develop formal file documentation standards for its child care centre licensing activities. In addition, efficiency of licensing activities should be increased by eliminating duplication of recordkeeping and more fully utilizing the computerized licensing system. For example, this could be achieved by

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providing Early Childhood Development Officers with the ability to complete licensing checklists electronically during inspection visits.

Status – Failure to implement

6.2(2) We further recommend that the Department review and update its information system controls to prevent a licence from being renewed when there are outstanding compliance violations.

Status – Complete

6.3 We recommend that the Department of Community Services investigate enhancements to the computer system used for licensing child care centre so that timely summary compliance reports are readily available for management use.

Status – Complete

6.4 We recommend the Department of Community Services review and update its Employment Support and Income Assistance policy manual to provide detailed procedures and guidance to assist staff in the interpretation and administration of ESIA legislation and regulations. We further recommend that the Department regularly review and update the policy manual.

Status – Complete

6.5 We recommend the Department of Community Services develop and implement more comprehensive documentation standards for its Employment Support and Income Assistance Program to ensure sufficient and appropriate documentation is maintained to support client eligibility decisions and the amount of assistance provided, and to provide evidence of the monitoring process. In addition, a process should be established to ensure documentation standards are consistently followed.

Status – Complete

6.6 We recommend that the Department of Community Services review its current staff roles, responsibilities and authorities to ensure adequate segregation of incompatible duties and/or appropriate compensating controls are in place and functioning as intended.

Status – Complete

6.7 We recommend that all Department of Community Services district offices have processes to review receipts associated with financial assistance purchase orders. Inappropriate purchases should be addressed with clients. We further recommend the development of guidelines to assist staff in this assessment and to indicate appropriate actions to be taken if acquired items are deemed inappropriate.

Status – Complete

6.8 We recommend the Department of Community Services review its maximum disbursement limit for the Employment Support and Income Assistance Program and assess whether or not such a high limit is required for the efficient operation of the Program. We further recommend that the Department implement controls over the disbursement process, such as disbursement review and approval procedures.

Status – Complete

6.9 We recommend that the Department of Community Services implement a training program to ensure staff has the skills needed to identify high risk Employment Support and Income Assistance applicants and circumstances. We further recommend that the Department evaluate the benefits of providing all staff that assess client eligibility with training, resources and tools similar to those used in the Eligibility Review and Early Detection Programs. The

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Department should also review the cost and benefits of the Early Detection Program to determine whether or not the program should be expanded to all regions.

Status – Complete

Chapter 7 – Student Assistance – Education (now assigned to Labour and Advanced Education)

7.1 We recommend that the Student Assistance Division prepare a long-term operational plan for the Student Assistance program.

Status – Complete

7.2 (repeated from 2002 audit) We recommend that the Student Assistance Division prepare an annual operational plan to provide a clear link between the overall Departmental goals and priorities and the more specific goals, priorities, and activities of the Branch and Division. The plan should include measurable performance indicators and targets. The Student Assistance Division should report performance in relation to the plan.

Status – Failure to implement

7.3 We recommend that the Student Assistance Division prepare business continuity and disaster recovery plans.

Status – Complete

7.4 (repeated from 2002 audit) We recommend that the Department perform an analysis of risks affecting the Student Assistance program, and implement appropriate preventive and detective controls. The Department should consider either verifying the income of Student Assistance applicants and supporting persons through electronic comparisons with CRA data and/or establishing a formal, comprehensive audit regime.

Status – Failure to implement

7.5 We recommend that the Student Assistance Division improve its internal quality control process by implementing risk assessment and internal audit.

Status – Failure to implement

7.6 We recommend that the Student Assistance Division establish a formal target for application turnaround time and report achievement.

Status – Failure to implement

7.7 We recommend that the Department of Education seek legal advice to determine whether Section 23(1) of the Provincial Finance Act applies to guaranteed student loans in default.

Status – Complete

7.8 (repeated from 2002 audit) We recommend that the Student Assistance Division continue to improve its electronic edit processes related to interest charges billed by the Bank to the Province.

Status – Action no longer required or appropriate

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

7.9 (repeated from 2002 audit) We recommend that the Department of Education continue to pursue a Designation Policy for the Student Assistance program.

Status – Failure to implement

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Chapter 8 – Sport and Recreation Program Area – Office of Health Promotion (now Health and Wellness)

8.1 We recommend OHP release annual or biennial progress reports on the implementation of the strategic plan.

Status – Complete

8.2 We recommend that the Sport and Recreation program area establish measurable performance targets for each program. The performance in comparison to targets should be reported to senior management of the program area and OHP.

Status – Complete

8.3 We recommend that government include all grants for recreation facilities in the Estimates process to provide for approval by the House rather than Executive Council.

Status – Complete

8.4 We recommend that government review the funding process for construction of major recreation facilities to ensure adequate accountability, a transparent awards process, and an appropriate policy framework. We also recommend that the timing of distribution of funds be linked to the incurrence of construction costs.

Status – Complete

8.5 We recommend that the Sport and Recreation program area continue to document and formally approve its policies and procedures for the grant process, and that these be made available to all program area staff.

Status – Complete

8.6 We recommend that OHP and financial support staff at DOH develop policies which require analysis of all advance grant payments before they are made to determine (1.) whether the advance is necessary, and (2.) the appropriate fiscal year for recording of the related expenditure in accordance with generally accepted accounting principles.

Status – Complete

8.7 We recommend that OHP and financial support staff at DOH develop policies which require analysis of all unpaid final grant instalments at year end and recording of accounts payable when appropriate according to generally accepted accounting principles.

Status – Complete

8.8 We recommend that the Memorandum of Agreement between the Office of Health Promotion and Sport Nova Scotia include accountability requirements. The Agreement should require Sport Nova Scotia to submit audited financial statements.

Status – Complete

8.9 We recommend the Sport and Recreation program area continue to implement the CIMS system for all grant programs.

Status – Failure to implement

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Chapter 4 – Information Technology and Financial Controls – Community Services

4.1 We recommend the Department formally document significant 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 – Failure to implement

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 – Failure to implement

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Chapter 5 – Nova Scotia Research and Innovation Trust – Office of Economic Development (now Economic and Rural Development and Tourism)

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(1) We recommend that the Nova Scotia Department of Education pursue changes to both the Handicapped Persons' Education Act

Status – Department of Education – Complete

6.1(2) and the related inter-provincial agreement to ensure they reflect current APSEA operations.

Status – Department of Education – Failure to implement

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 – Atlantic Provinces Special Education Authority – Failure to implement

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 – Atlantic Provinces Special Education Authority – Complete

6.4 We recommend that the Board update the strategic plan for APSEA.

Status – Atlantic Provinces Special Education Authority – Complete

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

Status – Atlantic Provinces Special Education Authority – 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

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arrangements would improve the accountability to donors.

Status – Atlantic Provinces Special Education Authority – Failure to implement

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

Status – Atlantic Provinces Special Education Authority – Failure to implement

Status – Department of Education – Failure to implement

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 – Atlantic Provinces Special Education Authority – Failure to implement

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 – Atlantic Provinces Special Education Authority – Complete

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

Status – Atlantic Provinces Special Education Authority – Complete

6.11 We recommend that APSEA management prepare an annual business plan for approval by the Board.

Status – Atlantic Provinces Special Education Authority – Failure to implement

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 – Atlantic Provinces Special Education Authority – 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 – Atlantic Provinces Special Education Authority – 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 – Atlantic Provinces Special Education Authority – Complete

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 – Atlantic Provinces Special Education Authority – Complete

Chapter 7 – Conseil scolaire acadien provincial – Education

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

Status – Conseil scolaire acadien provincial – 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 – Conseil scolaire acadien provincial – Complete

Status – Department of Education – Complete



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7.3 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 – Failure to implement

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 – Conseil scolaire acadien provincial – Failure to implement

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 – Conseil scolaire acadien provincial – Complete

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

Status – Conseil scolaire acadien provincial – Action no longer required or appropriate

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

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 – Conseil scolaire acadien provincial – Complete

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 – Conseil scolaire acadien provincial – Failure to implement

Status – Department of Education – Failure to implement

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 – Complete

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 – Failure to implement

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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 – Failure to implement

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 – Complete

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

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 – Complete
Status – Department of Education – Do not intend to implement
(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

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 – Complete

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 – Failure to implement
Status – Department of Education – Failure to implement

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 (now Health and Wellness)

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 and Wellness – Action no longer required or appropriate
(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

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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 and Wellness – Failure to implement

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 – Cumberland Health Authority – Failure to implement

Status – Pictou County Health Authority – Failure to implement

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 Health Authority – Complete

Status – Cumberland Health Authority – Complete

Status – Pictou County Health Authority – 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 Health Authority – Action no longer required or appropriate

Status – Cumberland Health Authority – Action no longer required or appropriate

Status – Pictou County Health Authority – Action no longer required or appropriate

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

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 Health Authority – Complete

Status – Cumberland Health Authority – Complete

Status – Pictou County Health Authority – Failure to implement

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 CEO's travel expenses by the Chair of the Board; and
- signature of the claimant on all travel claim forms.

Status – Colchester East Hants Health Authority – Complete

Status – Cumberland Health Authority – Complete

Status – Pictou County Health Authority – Complete

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 Health Authority – Complete

Status – Cumberland Health Authority – Complete

Status – Pictou County Health Authority – 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 Health Authority – Failure to implement

Status – Cumberland Health Authority – Failure to implement

Status – Pictou County Health Authority – Failure to implement

Implementation Status: June 2006 Recommendations

Chapter 10 – Payments to Physicians – Health (now Health and Wellness)

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

Status – Complete

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 – Failure to implement

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 – Complete

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

Status – Complete

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 – Failure to implement



Implementation Status: June 2006 Recommendations

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 – Failure to implement

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 – Complete

11.9 We recommend the Department annually report balances and financial activity in the special funds its administers.

Status – Failure to implement

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

Status – Complete

Implementation Status: December 2006 Recommendations

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 – Complete

Chapter 4 – Review of Systems to Collect Wait Time Information – Health (now Health and Wellness)

4.1 We recommend that the use of all OPIS fields be standardized.
Status – 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 – 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 – Failure to implement

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 – 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 – Failure to implement

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 – 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 – Action no longer required or appropriate
(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

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

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.
Status – Failure to implement

Implementation Status: December 2006 Recommendations

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

Status – 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.

Status – Complete

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 – 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 – Complete

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 – Failure to implement

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

Status – Complete

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. 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 – Complete

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

Implementation Status: December 2006 Recommendations

Chapter 6 – Planning and Management of Highway Projects – Transportation and Public Works (now Transportation and Infrastructure Renewal)

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 – Complete

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 – Failure to implement

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

Status – Complete

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

Chapter 7 – Follow up of 2003 Recommendations

7.1 We recommend that government prepare and table in the House its response to and plans for addressing recommendations included in the Auditor General's Reports.

Status – Treasury Board – Do not intend to implement

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

Implementation Status: June 2007 Recommendations

Chapter 2 – Management of Diagnostic Imaging Equipment – Capital Health & Cape Breton District Health Authority – Health (now Health and Wellness)

2.1 We recommend that DOH, in conjunction with the District Health Authorities, develop a long-term Provincial medical equipment capital plan including criteria for assessing competing DHA needs on a Province-wide basis.

Status – Cape Breton District Health Authority – Complete

Status – Capital Health – Complete

Status – Department of Health and Wellness – Planning stage

2.2 We recommend the procurement processes at DOH and the DHAs be improved to include:

- identification of all needs prior to issuing the Request for Proposals;
- inclusion of the present value of lifecycle costs in the quantitative analysis; and
- documentation of the entire procurement process including a detailed comparison of bids received according to criteria in the RFP document.

Status – Cape Breton District Health Authority – Complete

Status – Capital Health – Complete

Status – Department of Health and Wellness – Complete

2.3 We recommend that CDHA and CBDHA actively monitor manufactures' equipment up-time guarantees.

Status – Cape Breton District Health Authority – Work in progress

Status – Capital Health – Complete

2.4 We recommend that CBDHA establish a process to track and monitor required maintenance and repairs to its MRI and CT scanners.

Status – Cape Breton District Health Authority – Complete

2.5 We recommend that CDHA and CBDHA implement formal capital asset ledgers to control all medical equipment.

Status – Cape Breton District Health Authority – Complete

Status – Capital Health – Complete

2.6 We recommend that the Department of Health, in conjunction with radiologists, establish and implement clinical practice guidelines for use of MRIs and CT scans in the Province.

Status – Department of Health and Wellness – Work in progress

2.7 We recommend that CDHA implement centralized booking for all CDHA's CT scanners.

Status – Capital Health – Work in progress

2.8 We recommend that CDHA and CBDHA establish utilization standards for each MRI and CT scanner and monitor performance in achieving the standard.

Status – Cape Breton District Health Authority – Work in progress

Status – Capital Health – Work in progress

2.9(1) We recommend that CBDHA set standard times for reporting of diagnostic imaging examination results and monitor progress in achieving the standard.

Status – Cape Breton District Health Authority – Complete

Implementation Status: June 2007 Recommendations

2.9(2) CBDHA and CDHA should take action to ensure standard turnaround times are achieved.

Status – Cape Breton District Health Authority – Planning stage

Status – Capital Health – Complete

2.10 We recommend that CDHA and CBDHA examine the computerized diagnostic imaging systems in use to determine whether they can produce additional statistical information, such as wait times and utilization indicators, which are currently manually produced. We also recommend that requirements for statistical reports be included in future information system procurements.

Status – Cape Breton District Health Authority – Complete

Status – Capital Health – Complete

2.11 We recommend that CDHA and CBDHA document policies and procedures relating to the quality assurance processes, including patient safety, for diagnostic imaging equipment and related testing of MRIs and CT scanners.

Status – Cape Breton District Health Authority – Work in progress

Status – Capital Health – Work in progress

2.12 We recommend that CDHA ensure patient safety questionnaires are completed for all MRI patients and retained in the patients' files.

Status – Capital Health – Complete

2.13 We recommend that the Department of Health and the DHAs establish and implement a quality assurance program for all MRIs and CT scanners in the Province.

Status – Cape Breton District Health Authority – Work in progress

Status – Capital Health – Work in progress

Status – Department of Health and Wellness – Work in progress

2.14 We recommend that CDHA and DOH establish conflict of interest guidelines for medical staff including policies on relationships with private facilities.

Status – Capital Health – Work in progress

Status – Department of Health and Wellness – Work in progress

Chapter 3 – Emergency Health Services – Health (now Health and Wellness)

3.1 We recommend requirements for accountability information, including requirements for submission of detailed financial information at specified intervals, be included in contracts to ensure information required for appropriate monitoring is received on a regular basis.

Status – Complete

3.2 We recommend that DOH exercise its right to audit financial records under the ground ambulance contract to monitor EMC's performance and gain assurance that EMC's expenditures were incurred with due regard for economy and efficiency.

Status – No progress to date but plan to take action

3.3 We recommend that any new contracts negotiated for provision of ground ambulance services or any other significant contracts between government and service providers include provision for audits by the Office of the Auditor General.

Status – Complete

Implementation Status: June 2007 Recommendations

3.4 We recommend that EHS review risk sharing when negotiating contracts to ensure there is an appropriate balance between risks transferred to the contractor, risks retained by the Province and cost of the contract.

Status – Complete

3.5 We recommend that EHS verify the completeness and accuracy of user fee revenues submitted by EMC.

Status – No progress to date but plan to take action

3.6 We recommend that EHS establish write-off policies for ambulance user fee accounts receivable and review receivables annually to identify and write off uncollectible amounts.

Status – Work in progress

3.7 We recommend that EHS record ambulance user fee revenue and receivables to provide better control over uncollected amounts and ensure compliance with generally accepted accounting principles.

Status – Complete

3.8 We recommend government follow up the Fitch Report and review deployment of all ground ambulance resources prior to the next ground ambulance contract to ensure optimal deployment of ambulances and due regard for economy and efficiency.

Status – Complete

3.9 We encourage EHS, EMC and Capital Health to continue to work together to resolve ambulance turnaround delays on a timely basis.

Status – Work in progress

3.10 We recommend that EMC clarify and strengthen meal and travel policies by:

- requiring submission of original supporting invoices rather than signed credit card vouchers;
- providing more detail regarding acceptable dollar guidelines for meals and specifying circumstances under which alcohol is claimable;
- requiring the people for whom meals are claimed to be identified;
- requiring documentation of the purpose of meetings or events for which meals are claimed; and
- requiring review and approval of the CEO's travel expenses by the Chair of the Board.

Status – Complete

Chapter 4 – Long-Term Care – Nursing Homes and Homes for the Aged – Health (now Health and Wellness)

4.1 We recommend that DOH establish service agreements with all nursing homes which include performance expectations and reporting requirements.

Status – Work in progress

4.2 We recommend DOH ensure reporting requirements for all nursing homes are practical, and establish a process to ensure requirements are met and appropriate action taken if inconsistencies are identified. DOH should also require nursing homes to submit auditors' management letters for review.

Status – Work in progress

Implementation Status: June 2007 Recommendations

4.3 We recommend DOH continue its efforts to implement a funding formula for the long-term care program.

Status – Work in progress

4.4 We recommend that DOH perform quarterly reconciliations and collect funding overpayments in a timely manner.

Status – Work in progress

4.5 We recommend that DOH work towards having the House of Assembly update the Homes for Special Care Act and Regulations to ensure the legislative framework reflects current long-term care operations and standards.

Status – Planning stage

4.6 We recommend that DOH review and improve the licensing and inspection process to address deficiencies noted in paragraph 4.40.

Status – Work in progress

4.7 We recommend DOH develop and implement a quality assurance process to help ensure compliance with policies and accuracy of SEAscape information.

Status – Work in progress

4.8 We recommend DOH establish a process to review placement decisions made by staff. Management should specifically approve all cases where exceptions are made to the policy and clearly document the rationale for the action taken.

Status – Complete

Chapter 5 – Maintenance Enforcement Program – Justice

5.1 We recommend the Maintenance Enforcement Program develop and report performance measures and targets for all key aspects of its operations to enable assessment of the efficiency and effectiveness of the Program.

Status – Department of Justice – Complete

5.2 We recommend the Maintenance Enforcement Program clearly define, assign and communicate staff roles and responsibilities for performance information and reporting.

Status – Department of Justice – Complete

5.3 We recommend the Department of Justice prepare annual financial statements for the Maintenance Enforcement trust account. We further recommend that the financial statements be audited and publicly reported.

Status – Department of Justice – Complete

5.4 We recommend the Maintenance Enforcement Program develop and implement processes to improve upon compliance with its policies and procedures. We further recommend a review and update of the policies and procedures manual to ensure staff is provided with appropriate guidance to adequately administer and enforce maintenance orders.

Status – Department of Justice – Work in progress

5.5 We recommend the Maintenance Enforcement Program update formal case documentation standards to ensure support for key decisions is adequately documented.

Status – Department of Justice – Complete

Implementation Status: June 2007 Recommendations

5.6 We recommend the Maintenance Enforcement Program identify information which could help facilitate the effective administration and enforcement of maintenance orders, and initiate discussions with the courts to have such information incorporated into future maintenance orders.

Status – Department of Justice – Work in progress

5.7 We recommend the Maintenance Enforcement Program develop, document and implement formal review and approval procedures for all significant processes. We further recommend a formal requirement to adequately document reviews and approvals.

Status – Department of Justice – Complete

5.8 We recommend the Maintenance Enforcement Program review staff information needs and update system reporting capabilities to ensure timely and relevant information is available to assist staff in administration and enforcement activities.

Status – Department of Justice – Work in progress

5.9 We recommend the Maintenance Enforcement Program implement processes to correct inaccurate information in its computer system and ensure ongoing data integrity.

Status – Department of Justice – Complete

5.10 We recommend the Departments of Justice and Service Nova Scotia and Municipal Relations investigate the potential to share collection training and best practices, and examine the potential costs and benefits of further cooperation.

Status – Department of Justice – Complete

Status – Department of Service Nova Scotia Municipal Relations – Complete

5.11 We recommend the Maintenance Enforcement Program review its current staff roles and reassign responsibilities or implement adequate compensating controls to address the segregation of duties weaknesses.

Status – Department of Justice – Work in progress

5.12 We recommend the Maintenance Enforcement Program review all computer access rights and ensure staff members only have access rights necessary to fulfill position responsibilities. We further recommend regular monitoring of access rights and review and approval of changes.

Status – Department of Justice – Complete

5.13 We recommend the Maintenance Enforcement Program formally document computer software program change procedures. We further recommend independent review and approval of program changes prior to implementation and monitoring of program change logs to ensure all changes are authorized and properly completed.

Status – Department of Justice – Complete

5.14 We recommend the Maintenance Enforcement Program formally define critical case master data and ensure the ability to change such data is limited to appropriate, authorized staff. We further recommend logs of master data changes be maintained and independently monitored to ensure all changes are authorized and appropriate.

Status – Department of Justice – Complete

5.15 We recommend the Maintenance Enforcement Program develop and implement adequate control over electronic funds transfer files and blank cheques.

Status – Department of Justice – Complete

Implementation Status: June 2007 Recommendations

5.16(1) We recommend the Maintenance Enforcement Program implement programmed dollar limits for individual cheques and electronic funds transfers.

Status – Department of Justice – Work in progress

5.16(2) We further recommend bank processing of electronic funds transfers be delayed to allow for timely reconciliation processes to be completed.

Status – Department of Justice – Do not intend to implement (The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

5.17 We recommend the Maintenance Enforcement Program complete reconciliations for each of its bank accounts on a timely basis. Unreconciled differences should be investigated and resolved, and reconciliations should be independently reviewed and approved.

Status – Department of Justice – Work in progress

5.18 We recommend the Department of Justice review and assess the managerial needs of the Maintenance Enforcement Program and apply sufficient resources and expertise to effectively manage the Program and adequately fulfill its fiduciary responsibility.

Status – Department of Justice – Complete

Chapter 6 – Regional Housing Authorities – Community Services

6.1 We recommend that performance outcomes, measures and targets be developed for the Housing Authorities and that performance against these targets be assessed on a regular and timely basis.

Status – Department of Community Services – Work in progress

6.2 We recommend that job descriptions and policy and procedures manuals, including financial and system training manuals, be reviewed and updated in a timely manner.

Status – Department of Community Services – Work in progress

6.3 We recommend that financial system access logs and access rights be reviewed on a regular basis to ensure that only authorized users are accessing the system and that access rights assigned are appropriate for assigned responsibilities and functions.

Status – Department of Community Services – Complete

6.4 We recommend that the Housing Authorities and the Department of Community Services consider options available to obtain assurance on the adequacy of controls surrounding the information systems which the Authorities use.

Status – Department of Community Services – Complete

6.5 We recommend that all changes to rental charges be fully supported and reviewed for accuracy and appropriateness by the property managers. Completion of the review should be documented.

Status – Cape Breton Island Housing Authority – Complete

Status – Metro Regional Housing Authority – Complete



Implementation Status: June 2007 Recommendations

6.6 We recommend that the Housing Authorities review their internal control procedures to ensure proper support and authorization are obtained prior to making payments and to ensure review procedures are properly carried out and documented. In addition, Cape Breton Island Housing Authority should ensure incompatible responsibilities are not assigned to its accounts payable staff.

Status – Cape Breton Island Housing Authority – Complete

Status – Metro Regional Housing Authority – Complete

6.7 We recommend that the Public Housing Operations Manual be reviewed and updated to ensure it is consistent with the Government Procurement Policy and to provide clear guidance on using alternative procurement methods.

Status – Department of Community Services – Complete

Status – Cape Breton Island Housing Authority – Complete

Status – Metro Regional Housing Authority – Complete

Implementation Status: February 2008 Recommendations

Chapter 2 – South Shore Regional School Board – Education

2.1 SSRSB should ensure compliance with the Governor in Council Public Passenger Motor Carrier Act Regulations or obtain Board approval where routes do not comply.

Status – Complete

2.2 SSRSB should assess the risk of not completing criminal record and child abuse registry checks on employees hired prior to implementation of the Board policy and take corrective action as required. SSRSB should assess the appropriate frequency of record checks subsequent to hiring and update employees' checks accordingly. The Board should also provide management with guidance on required actions when issues are identified.

Status – Complete

2.3 SSRSB should ensure bus drivers have valid first aid/CPR certificates and school bus evacuation drills are completed as required.

Status – Complete

2.4 SSRSB should complete preventive maintenance inspections on schedule.

Status – Complete

2.5 SSRSB should comply with the Commercial Vehicle Maintenance Standards Regulations requirements.

Status – Complete

2.6 SSRSB should comply with all requirements of the Fire Safety Act including conducting and documenting the required system of inspections, and addressing deficiencies identified in a timely manner.

Status – Complete

2.7 The Compliance and Training Officer should document school inspection procedures and results to help ensure compliance with the Fire Safety Act. Deficiencies noted should be followed up to ensure corrective action has been taken.

Status – Complete

2.8 SSRSB should ensure full compliance with the CSA standard for children's play spaces and equipment as planned.

Status – Complete

2.9 SSRSB should establish a process to prioritize and track deferred maintenance projects. The prioritization process should include an assessment of risk to the health and safety of students.

Status – Complete

2.10 The Board should implement a formal risk management process.

Status – Work in progress

2.11 The Board should define and communicate all of its regular information needs to senior management.

Status – Complete

2.12 The Board should perform an annual self-evaluation of its effectiveness.

Status – Complete

Implementation Status: February 2008 Recommendations

2.13 The Board should define measurable performance targets for the annual performance of the Superintendent.

Status – Complete

2.14 The Board should require management regularly report progress against all goals, priorities and performance measures detailed in the annual business plan. As well, the Board should report complete performance information.

Status – Complete

2.15 The Board should ensure personal service contracts are submitted for approval to the Minister of Education in a timely manner.

Status – Complete

2.16 SSRSB should develop a formal maintenance program for school property with regular status reporting.

Status – Work in progress

2.17 The Board should revise its procurement policy to provide clear guidance on the use of alternative procurement practices. SSRSB should also ensure all aspects of the procurement policy are followed.

Status – Work in progress

2.18 SSRSB should strengthen controls over fuel inventory through monitoring fuel usage and reconciling month-end inventory levels with purchases and usage information.

Status – Complete

Chapter 3 – Environmental Monitoring and Compliance – Environment and Labour (now Environment)

3.1 The Division should ensure that proof of ownership or right to use a site and all other documents are obtained, required financial security is in place, and all requirements are met before an approval is issued.

Status – Complete

3.2 The Division should establish procedures to obtain objective evidence to validate the accuracy of monitoring reports received from approval holders.

Status – Work in progress

3.3 The Division should ensure risk assessments are completed and inspections carried out as frequently as required. Further, the Division should completely document inspections, including obtaining signatures or providing an explanation why they were not obtained.

Status – Complete

3.4 The Division should implement the quality assurance process across all its compliance programs as soon as possible.

Status – Work in progress

3.5 District management should monitor the work of the inspectors to ensure they follow up on noncompliance in a timely manner and use appropriate enforcement measures.

Status – Complete

Implementation Status: February 2008 Recommendations

3.6 Management should ensure that information entered into the complaints tracking systems is complete and accurate and that policies and procedures for handling complaints are followed.

Status – Complete

3.7 The Division should ensure compliance activities and other data are consistently and accurately captured in the information management system.

Status – Complete

Chapter 4 – Communicable Disease Prevention and Control – Health Promotion and Protection (now Health and Wellness)

4.1 The Department of Health Promotion and Protection should draft new legislation to clearly identify the mandate, authorities and accountabilities for the public health system.

Status – Planning stage

4.2 The Department of Health Promotion and Protection should identify and define the accountability relationships necessary to deliver public health in Nova Scotia. These relationships should be formalized, including direct reporting from the District Health Authorities to the Department of Health Promotion and Protection.

Status – Work in progress

4.3 The Department of Health Promotion and Protection should develop a strategic plan, including key targets and goals for the Department.

Status – Complete

4.4 The Department of Health Promotion and Protection should prepare a plan to address vacancies.

Status – Complete

4.5 The Department of Health Promotion and Protection should implement an electronic immunization registry for Nova Scotia.

Status – No progress to date but plan to take action

4.6 The Department of Health Promotion and Protection should develop a solution to ensure all immunization information is reported to public health on a timely basis.

Status – Planning stage

4.7 The Department of Health Promotion and Protection should develop and implement a consistent, province-wide immunization record retention policy.

Status – Work in progress

4.8 The Department of Health Promotion and Protection should update its outbreak planning to provide an adequate framework to respond to outbreaks.

Status – Work in progress

4.9 The Department of Health Promotion and Protection should take a leadership role to ensure all required reports are prepared following outbreaks.

Status – Complete

4.10 The Department of Health Promotion and Protection should review recommendations from all outbreak reports and update related outbreak management policies as necessary.

Status – Complete



Implementation Status: February 2008 Recommendations

4.11 The Department of Health Promotion and Protection should ensure adequate information is maintained to allow the Department to formally evaluate its response to an outbreak.

Status – Complete

4.12 The Department of Health Promotion and Protection should prepare appropriate vaccine protocols that are consistent with national guidelines established by the Public Health Agency of Canada.

Status – Complete

4.13 The Department of Health Promotion and Protection should develop standard requirements for storage, handling and distribution of vaccines. These requirements should be communicated to district health authorities and physician offices.

Status – Complete

4.14 The Department of Health Promotion and Protection should use temperature-monitoring devices when shipping vaccines requiring refrigeration.

Status – Complete

4.15 The Department of Health Promotion and Protection should monitor vaccine distribution, storage and usage processes throughout the public health system.

Status – Complete

4.16 The Department of Health Promotion and Protection should formalize the process to allocate vaccines in a shortage or crisis situation.

Status – Complete

4.17 The Department of Health Promotion and Protection should clearly define, assign, and communicate roles and responsibilities for performance information and reporting.

Status – Complete

4.18 The Department of Health Promotion and Protection should develop and report performance measures and targets for key aspects of its operations.

Status – Complete

4.19 The Department of Health Promotion and Protection should provide an annual report to the House of Assembly in accordance with Health Protection Act requirements.

Status – Work in progress

Chapter 5 – Governance of Information Technology Operations – Treasury and Policy Board (now Treasury Board Office)

5.1 Treasury and Policy Board should create an IT governance framework, based on a generally recognized framework such as COBIT, to plan, direct and control IT in government.

Status – Treasury Board Office – Complete

5.2(1) In preparing an IT governance framework, Treasury and Policy Board should establish a strategic planning process to guide the development of a corporate IT strategic plan.

Status – Office of the Chief Information Officer – Complete

5.2(2) Additionally, Corporate Service Units should be required to prepare their own IT strategic plans with direct linkage to the corporate IT strategic plan. This should be based on the

Implementation Status: February 2008 Recommendations

principles expressed in COBIT or a similar authoritative framework.

Status – Office of the Chief Information Officer – Work in progress

5.3 In preparing an IT governance framework, Treasury and Policy Board should develop and implement a policy and process ensuring value delivery for major IT projects. This should be based on the principles expressed in COBIT or a similar authoritative framework and should include determining value measurement standards, developing systems and procedures for obtaining value measures, assigning responsibility for assessing value delivery and taking remedial measures to resolve value deficiencies.

Status – Office of the Chief Information Officer – Work in progress

5.4 In preparing an IT governance framework, Treasury and Policy Board should develop and implement risk management policies and processes specific to IT. This should include a standard planning template for new projects, as well as an overall methodology for managing risks for all aspects of IT, such as provided in COBIT or a similar authoritative framework.

Status – Office of the Chief Information Officer – Work in progress

5.5 In preparing an IT governance framework, Treasury and Policy Board should establish an appropriate governance structure to manage IT resources. This should be based on the principles expressed in COBIT or a similar authoritative framework.

Status – Office of the Chief Information Officer – Work in progress

5.6 In preparing an IT governance framework, Treasury and Policy Board should establish an appropriate governance structure to manage IT performance. This should be based on the principles expressed in COBIT or a similar authoritative framework.

Status – Office of the Chief Information Officer – Work in progress



Implementation Status: June 2008 Recommendations

Phase 1 – Economic Stream of the Nova Scotia Nominee Program – Office of Immigration

1.1 We recommend that, prior to any further application of this program, and in order to ensure other immigration programs benefit from lessons which may be learned, a comprehensive review be conducted to evaluate the economic stream and measures be taken to correct the known program deficiencies.

Status – Work in progress

Implementation Status: October 2008 Recommendations

Phase 2 – Economic Stream of the Nova Scotia Nominee Program – Office of Immigration

1.1 All deficiencies identified through our Phase One and Two audits of the economic stream of the Nova Scotia Nominee Program should be considered as to their potential applicability to, and lessons to be learned for, other current or planned Provincial immigration programs. The deficiencies should be addressed to ensure these problems are not reflected in other areas of Provincial immigration

Status – Work in progress

Implementation Status: November 2008 Recommendations

Chapter 3 – Internal Audit – Government-wide

3.1 An entity with audit oversight responsibility should assess the extent of internal audit activity within the government reporting entity. The assessment should identify the gaps between what is currently provided by existing internal audit and the audit needs of the government reporting entity. The results of the assessment should be used to develop a plan to address deficiencies, including an implementation schedule.

Status – Treasury Board Office – Do not intend to implement

3.2 Senior management of the Internal Audit Centre should prepare IAC’s audit plan based on an enterprise-wide audit risk analysis, and considering consultation with deputy ministers. The results of this consultative and evaluative process should be documented. The Audit Committee should formally approve the plan.

Status – Internal Audit Centre – Complete

3.3 The Internal Audit Charter should be periodically reviewed, and updated as needed, by the Audit Committee. The Charter should be formally approved by the Audit Committee.

Status – Internal Audit Centre – Complete

3.4 The scope, nature and quality of internal audit activity throughout core government should be evaluated by an entity responsible for audit oversight. The results should be used to determine whether departments are receiving sufficient and appropriate internal audit services, and a plan should be developed to address the deficiencies.

Status – Internal Audit Centre – Complete

3.5 The IAC should ensure it obtains an external assessment of its activities in the timeframe required by IIA Standards.

Status – Internal Audit Centre – Complete

3.6 The Finance and Audit Committee of the College should approve the annual audit plan.

Status – Nova Scotia Community College – Complete

3.7 The Internal Audit Charter should be approved by the Finance and Audit Committee of the College.

Status – Nova Scotia Community College – Complete

3.8 The policy and procedure manual should be revised by the College to indicate how the internal audit function will evaluate its results and improve its performance. An external assessment to ensure compliance with IIA Standards should be performed.

Status – Nova Scotia Community College – Work in progress

3.9 The Internal Audit Charter should be revised by the College to remove discretion in the reporting of audit results by the Director of Internal Audit to the Finance and Audit Committee.

Status – Nova Scotia Community College – Complete

3.10 The Corporation’s Internal Audit Charter and the Terms of Reference for the Audit Committee should be revised to indicate the Committee is to approve the audit plan.

Status – Nova Scotia Liquor Corporation – Complete

3.11 The Internal Audit Charter should be reviewed by the Corporation and updated to ensure it complies with IIA Standards. The Charter should be approved by the Audit Committee.

Status – Nova Scotia Liquor Corporation – Complete

Implementation Status: November 2008 Recommendations

3.12 The Finance Management manual should be revised by the Corporation to indicate how the internal audit function will evaluate its results and improve its performance. An external assessment to ensure compliance with IIA Standards should be performed.

Status – Nova Scotia Liquor Corporation – Complete

Chapter 4 – Home Care – Health (now Health and Wellness)

4.1 The home care program should not be devolved to the DHAs/IWK until an action plan has been prepared to address the recommendations made in this chapter and prior audits by our Office.

Status – Complete

4.2 The Department of Health, in partnership with Executive Council, should update and consolidate the Coordinated Home Care Act and Homemaker's Services Act.

Status – No progress to date but plan to take action

4.3 The Department of Health should review arrangements for the acquisition of nursing and home support services. The Department should comply with the Province of Nova Scotia Procurement Policy and either subject these services to a competitive process or seek required approval for an exemption.

Status – Work in progress

4.4 The Department of Health should sign contracts with all home care service providers. Contracts should include key provisions such as adherence to standards, audit access for the Auditor General, dispute resolution mechanisms or termination clauses, and performance reporting requirements.

Status – Work in progress

4.5 The Department of Health should develop a formal, written policy regarding the treatment of surpluses and deficits by service providers. This policy should be included in any contracts negotiated with service providers.

Status – Planning

4.6 All service providers should be required to submit similar monthly reports.

Status – Work in progress

4.7 The Department of Health should have written agreements with service providers stating how costs are to be allocated between DOH and other clients, and requiring an audited statement of allocated costs.

Status – Work in progress

4.8 The Department should prepare an overall status report on progress towards implementing the continuing care strategy.

Status – Work in progress

4.9 The Department should identify the future demand for home care services and determine the level of various home care staff required to provide these services.

Status – Work in progress

4.10 The Continuing Care Division should either obtain or develop, and monitor province-wide wait time reports.

Status – Work in progress

Implementation Status: November 2008 Recommendations

- 4.11 The Department should revise the hiring practice requirements service providers must follow. Appropriate processes should be developed to monitor these requirements.
Status – Work in progress
- 4.12(1) The Department should require service providers to complete criminal record checks on all successful job applicants.
Status – Complete
- 4.12(2) The Department should work with the service providers to assess the risk of not completing periodic record checks subsequent to hiring and use the results of the risk assessment to determine the frequency of rechecks.
Status – Do not intend to implement
- 4.13 The Continuing Care Division should update and consolidate all home care policies and procedures into one document. This document should distinguish between guidelines and required policies.
Status – Complete
- 4.14 The Department should update documents detailing standards of care service providers must follow.
Status – Complete
- 4.15 The Department of Health should formally document the policy detailing when professional judgment may be substituted for priority assessment tool completion or response time standards. The reasons for any deviations from the priority assessment tool should be documented in the client's file.
Status – Work in progress
- 4.16 A signed client consent form should be obtained from clients when they are initially approved for service.
Status – Complete
- 4.17 The Department should record the service start date for new clients in SEAScape. Reasons for any delay in service start dates should be documented.
Status – Work in progress
- 4.18 The Department and service providers should define what records must be maintained by service providers to document services provided to home care clients.
Status – Complete
- 4.19 The Continuing Care Division should implement a quality assurance process to ensure appropriate assessment decisions are made, policies and procedures followed, and appropriately documented.
Status – Work in progress
- 4.20 The Department of Health should maintain a centralized record of complaints received and their disposition.
Status – Work in progress
- 4.21 The Department of Health should develop written policies concerning the complaints process for home care clients to ensure complaints are appropriately resolved. The role of the Department and its service providers in complaint investigation and resolution should be clearly documented.
Status – Complete

Implementation Status: November 2008 Recommendations

4.22 The Department should implement a formal appeals process regarding decisions made in the investigation of complaints.

Status – Work in progress

4.23 Senior management of the Division should ensure the proposed statistical and performance reports from SEAscape are appropriate for their needs and implement necessary changes so these reports can be generated.

Status – Complete

4.24 The Department should develop a system to generate and monitor quality indicators using either the existing assessment tool, or another method.

Status – Complete

4.25 The Department should develop additional performance indicators, with established targets, to measure all aspects of the home care program.

Status – Work in progress

4.26 The Department of Health should update guidelines for time required to complete home care services. This update should include a review of whether it is feasible to establish such guidelines for nursing care delivered to home care clients.

Status – Work in progress

4.27 The Department of Health should move forward with a system to allow effective reporting of actual hours of service by home care service providers.

Status – No progress to date but plan to take action

4.28 The Department of Health should review and improve the inspection process by developing an audit plan, assessing the objectives, risks and resources required for these audits, providing guidelines for the number of client and personnel files to be examined; requiring documentation be examined for completeness, and require an examination as to whether services provided were appropriate.

Status – Work in progress

Chapter 5 – Pension Regulation – Labour and Workforce Development (now Labour and Advanced Education)

5.1 The Pension Regulation Division should periodically validate information on annual information returns to supporting, external documentation.

Status – Work in progress

5.2 The Pension Regulation Division should implement a process to periodically verify that pension plan assets are prudently invested. The Division should also verify assets are invested in accordance with legislation and the plan statement of investment policies and procedures.

Status – Do not intend to implement

5.3 Pension Benefit Act regulations should be amended to provide penalties for late actuarial valuation reports.

Status – Work in progress

5.4 The Superintendent's annual report should be released to the public within six months of fiscal year-end.

Status – Complete

Implementation Status: November 2008 Recommendations

5.5 Performance measures should be developed related to the Division's supervision of defined contribution plans.

Status – Complete

Chapter 6 – Public Passenger Vehicle Safety – Nova Scotia Utility and Review Board (now assigned to Department of Transportation and Infrastructure Renewal)

6.1 The Division should assess its operational information needs for inspection and enforcement activities and make the implementation of a new management information system a priority.

Status – Work in progress

6.2 The Division should establish a process to identify, track and analyze public passenger vehicle accidents and take corrective action where required.

Status – Work in progress

6.3 The Division should develop a comprehensive process for documenting and reporting on its performance which includes measures of the effectiveness of its activities.

Status – Work in progress

6.4 The Division should carry out a formal, facilitated risk assessment of its operations. An action plan to address recommendations from the assessment should be developed and carried out.

Status – Work in progress

6.5 The Division should establish regularly scheduled maintenance and recalibration of its brake meters, in accordance with the recommendations of the brake meter manufacturer.

Status – Complete

6.6 The Division should establish formal enforcement criteria and guidelines to assist inspectors in their enforcement activities. Procedures should be established to ensure the criteria are followed.

Status – Work in progress

6.7 The Division should establish a formal complaint tracking and monitoring system.

Status – Work in progress

Chapter 8 – Follow-up of 2004 and 2005 Audit Recommendations – Treasury and Policy Board (Treasury Board Office)

8.1 Government should prepare and table in the House its response to and plans for addressing recommendations included in the Auditor General's Reports.

Status – Treasury Board Office – Do not intend to implement

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

Implementation Status: April 2009 Recommendations

Chapter 2 – Audit Committees – Government-wide

- 2.1 The Audit Committee should include one or more independent members.
Status – Treasury Board Office – Planning
- 2.2 The Audit Committee should review and assess its charter on an annual basis.
Status – Treasury Board Office – Complete
- 2.3 The Audit Committee should confirm annually that all responsibilities outlined in its charter have been carried out.
Status – Treasury Board Office – Complete
- 2.4 Audit Committee minutes indicate whether the Committee concurs with the Executive Director Internal Audit's annual performance appraisal.
Status – Treasury Board Office – Work in progress
- 2.5 The Audit Committee should evaluate the Internal Audit Centre's annual plans and activities to determine if they address the needs of the Centre's clients.
Status – Treasury Board Office – Complete
- 2.6 The Audit Committee should evaluate the Internal Audit Centre's effectiveness on an annual basis.
Status – Treasury Board Office – Complete
- 2.7 The Internal Audit Centre's charter should be revised to allow the Centre to provide a full range of internal audit services to its clients.
Status – Treasury Board Office – Complete
- 2.8 The Audit Committee should ensure there is an external assessment of the Internal Audit Centre's compliance with Institute of Internal Auditors standards.
Status – Treasury Board Office – Complete
- 2.9 The Audit Committee should evaluate its performance on a regular basis.
Status – Treasury Board Office – Complete
- 2.10 The Department of Education should expand regulations to the Education Act to reflect best practices in the roles and responsibilities of school board audit committees. Roles and responsibilities should allow appropriate oversight of school board financial operations.
Status – Department of Education – Do not intend to implement
- 2.11 The Department of Education should require all regional school boards prepare an assessment of their internal audit needs.
Status – Department of Education – Do not intend to implement
- 2.12 The Department of Health should develop a policy requiring district health authority audit committees to adopt best practices.
Status – Department of Health and Wellness – Work in progress
- 2.13 The Department of Health should require all district health authorities prepare and submit to the Department an assessment of their need for an internal audit function.
Status – Department of Health and Wellness – Work in progress

Implementation Status: April 2009 Recommendations

2.14 Treasury and Policy Board should develop guidance for audit committees in the government reporting entity based on best practices for audit committees in the public sector.
Status – Treasury Board Office – Work in progress

Chapter 3 – Information Technology Security – Government-wide

3.1 A decision on the proposal to reorganize and centralize IT service delivery should be made by Executive Council as soon as possible.
Status – Office of the Chief Information Officer – Complete

3.2 All corporate service units should be required to participate in the secure identity management project and take the steps necessary to fully implement the new system as soon as practical.
Status – Office of the Chief Information Officer – Complete

3.3 The organizational framework for government's IT operations should ensure there is adequate authority for the enforcement of significant government-wide IT policies and standards.
Status – Office of the Chief Information Officer – Complete

3.4 Government's organizational framework for IT operations should have the Security Authority and Corporate IT Operations reporting to different positions in the organization.
Status – Office of the Chief Information Officer – Do not intend to implement
(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

3.5 The role and responsibilities of the Security Authority should be reviewed to determine the resources required to effectively perform security monitoring and auditing functions, and where best those responsibilities and resources should be assigned.
Status – Office of the Chief Information Officer – Work in progress

3.6 Government-wide IT security oversight group should be established, and given responsibility for security planning, policy setting, risk management, IT resource management and IT performance management. The group should include representation from government functions with a role to play in IT security, such as information management, IT operations, IT security, internal audit, human resources and legal services.
Status – Office of the Chief Information Officer – Complete

3.7 A security charter should be developed to address the scope of government-wide IT security, and the objectives, responsibilities and accountabilities of the IT security management function.
Status – Office of the Chief Information Officer – Work in progress

3.8 A corporate IT security plan should be developed and implemented.
Status – Office of the Chief Information Officer – Complete

3.9 Data classification standards should be implemented for all of government's information holdings
Status – Office of the Chief Information Officer – Work in progress

3.10 The Wide Area Network Security Policy should be published in Management Manual 300.
Status – Office of the Chief Information Officer – Complete

Implementation Status: April 2009 Recommendations

3.11 The Wide Area Network Threat Risk Assessment Process Guide should be reviewed and updated annually to ensure it is consistent with current standards and continues to meet the changing needs of government.

Status – Office of the Chief Information Officer – Complete

3.12(1) A detailed threat risk assessment should be performed on the wide area network.

Status – Office of the Chief Information Officer – Complete

3.12(2) In addition, all CSUs should perform threat risk assessments on the infrastructure and applications for which they are responsible. These assessments should be updated on an annual basis, or sooner if significant changes occur.

Status – Office of the Chief Information Officer – No progress to date but plan to take action

3.13 The corporate acceptable use policy and guidelines should be completed, approved and effectively communicated to all government employees and contractors.

Status – Office of the Chief Information Officer – Planning stage

3.14 An IT security awareness strategy should be developed and implemented to address all government employees who have access to important government systems and information.

Status – Office of the Chief Information Officer – Work in progress

3.15 The directive requiring security certifications and accreditations for IT systems should be reviewed to determine whether it should be in force at this time. If the review determines that the directive will be put in force at a later date, a plan should be prepared with a timeline of required changes which must first be made.

Status – Office of the Chief Information Officer – Planning stage

3.16 The Wide Area Network Security Policy should be amended to require periodic independent assessments of wide area network security.

Status – Office of the Chief Information Officer – Work in progress

3.17(1) The hiring process for IT employees should include criminal record checks.

Status – Office of the Chief Information Officer – Complete

3.17 (2) The hiring process for IT employees should include child abuse registry checks.

Status – Office of the Chief Information Officer – Do not intend to implement (The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

3.18 Laptop security guidelines should be reviewed and updated to address all security issues surrounding mobile computing devices. Further, the new document should be approved, implemented and communicated in the form of a policy or set of standards.

Status – Office of the Chief Information Officer – Complete

3.19 A review should be performed to determine the nature and extent of security devices required to provide adequate protection to the wide area network, along with an estimate of the financial and human resources required to implement and manage them.

Status – Office of the Chief Information Officer – Work in progress

3.20 The CERT framework of 2004 should be reviewed and updated, and a plan developed to formally implement an effective team that is properly trained to respond to serious security incidents as soon as they are detected.

Status – Office of the Chief Information Officer – Complete

Implementation Status: April 2009 Recommendations

3.21 Access codes for wireless internet connections should not be disclosed to individuals who have no cause to use the connection.

Status – Office of the Chief Information Officer – Complete

Chapter 4 – Truck Safety – Transportation and Infrastructure Renewal and Service Nova Scotia and Municipal Relations

4.1 TIR should establish a formal risk management process. This process should include management's identification, assessment and response to key safety risks. The effectiveness of the safety, inspection and enforcement program in achieving desired outcomes should also be assessed on a regular basis.

Status – Department of Transportation and Infrastructure Renewal – Work in progress

4.2 TIR should regularly monitor vehicle compliance officer performance in meeting required targets. Appropriate and timely action should be taken when targets are not met.

Status – Department of Transportation and Infrastructure Renewal – Complete

4.3 TIR should establish formal criteria and guidelines to assist officers in their enforcement activities. Procedures should be established to ensure criteria are followed.

Status – Department of Transportation and Infrastructure Renewal – Work in progress

4.4 Policies and procedures at TIR should be reviewed on a regular basis and any gaps in policy should be addressed. Policies, procedures and other guidance should be filed in a systematic manner, such as in a manual, and be readily available to staff.

Status – Department of Transportation and Infrastructure Renewal – Complete

4.5 TIR should take appropriate action to incorporate updated National Safety Code standards into legislation in a timely manner.

Status – Department of Transportation and Infrastructure Renewal – Work in progress

4.6 SNSMR should review its carrier activity profile system to ensure the riskiest 5% of commercial carriers are identified for audit. Necessary changes to the system should be implemented in a timely manner.

Status – Department of Service Nova Scotia and Municipal Relations – Complete

4.7 SNSMR should review its process for recording accident data in CAPS to ensure it is timely and accurate.

Status – Department of Service Nova Scotia and Municipal Relations – Work in progress

4.8 SNSMR should communicate its information needs to external parties and take appropriate action when information is not received.

Status – Department of Service Nova Scotia and Municipal Relations – Complete

4.9 SNSMR should employ the carrier demerit score system to assign audit priority, to the extent possible, when selecting carriers for audit within targeted geographical areas.

Status – Department of Service Nova Scotia and Municipal Relations – Complete

4.10 SNSMR should improve its carrier safety fitness audit report to make it more useful to carriers as a reference document on identified compliance issues, and to better reflect the work performed by carrier safety officers.

Status – Department of Service Nova Scotia and Municipal Relations – Complete



Implementation Status: April 2009 Recommendations

4.11 SNSMR should determine requirements necessary for appropriate assessment of public passenger carriers and take necessary steps to facilitate obtaining the information.
Status – Department of Service Nova Scotia and Municipal Relations – Complete

Chapter 5 – Follow-up of 2006 Audit Recommendations – Finance

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.
Status – Department of Finance – Work in progress
(The Department of Finance considers this recommendation to be implemented. However, based on our review procedures, the Office of the Auditor General considers the implementation status of the recommendation to be work in progress.)

Implementation Status: June 2009 Recommendations.

Pandemic Preparedness – Health Promotion and Protection (now Health and Wellness)

1.1 To ensure that government's pandemic response management is coordinated at a high level, a joint executive group should be established that oversees the entire response. Executive Council should decide which organization will assume this responsibility and leadership role. At present, the Emergency Management Office has the legislative authority to do so. In order to ensure appropriate medical expertise, this group should include the Chief Medical Officer of Health.

Status – Executive Council – Complete

1.2 The Department of Health Promotion and Protection should take steps to quickly fill all the vacant senior positions, or develop a plan to deal with the work load if positions are not filled.

Status – Department of Health and Wellness – Complete

1.3 DOH and HPP should immediately review all District Health Authority pandemic plans to identify missing components and follow up to ensure all DHAs have complete plans as soon as possible.

Status – Department of Health and Wellness – Complete

1.4 Executive Council should require EMO to coordinate overall emergency planning, including planning for a pandemic emergency, between the province and non-government entities

Status – Executive Council – Complete

1.5 EMO should review non-government entity emergency plans to ensure they can adequately deal with a pandemic crisis.

Status – Emergency Management Office – Planning stage

1.6 EMO should require all government departments and agencies to immediately complete and submit their business continuity plans. EMO should review the plans to ensure they are adequate to deal with a severe pandemic.

Status – Emergency Management Office – Work in progress

1.7 DOH and HPP should follow up with DHAs to ensure adequate plans for essential services have been developed.

Status – Department of Health and Wellness – Complete

1.8 Pictou County Health Authority should finalize the identification of essential services.

Status – Pictou County Health Authority – Complete

1.9 In developing the next version of the Health System Pandemic Plan, DOH and HPP should conduct a formal pandemic risk assessment, including formally documenting how risks are addressed within the Health System Pandemic Plan.

Status – Department of Health and Wellness – Work in progress

1.10 DOH and HPP should identify key DHA pandemic planning issues and formally review all DHA pandemic plans to ensure those issues are addressed.

Status – Department of Health and Wellness – Complete

1.11 Formal approval of the Health System Pandemic Plan should be documented, including sign-off by subject matter experts, to ensure all parties understand their roles and responsibilities.

Status – Department of Health and Wellness – Work in progress

Implementation Status: July 2009 Recommendations

1.12 Draft and incomplete sections of the Health System Pandemic Plan should be completed. The revised Plan should be communicated to potential users and stakeholders. Critical incomplete areas should be identified and addressed immediately.

Status – Department of Health and Wellness – Work in progress

1.13(1) The Health System Pandemic Plan, should be reviewed in concert with existing legislation to ensure all aspects of the Plan can be fully implemented and do not conflict with legislation. If necessary, legislation should be revised.

Status – Department of Health and Wellness – Action no longer required or appropriate

(The Office of the Auditor General agrees with this status and this recommendation has been removed from further follow-up assignments.)

1.13(2) New sections as they are finalized, should be reviewed in concert with existing legislation to ensure all aspects of the Plan can be fully implemented and do not conflict with legislation. If necessary, legislation should be revised.

Status – Department of Health and Wellness – Planning stage

1.14 DOH and HPP should request immediate approval of funding required to purchase all identified supplies stockpile requirements.

Status – Department of Health and Wellness – Complete

1.15 Steps should be taken to rapidly acquire all medical supplies needed to enable an adequate response to a potential medical crisis.

Status – Department of Health and Wellness – Complete

1.16 The Minister of Health should require all District Health Authorities to provide requested supply information to DOH and HPP immediately.

Status – Department of Health and Wellness – Complete

1.17 DOH and HPP should ensure the consultant's report on strategic supply reserves for the health system is completed as quickly as possible following the receipt of remaining information from District Health Authorities.

Status – Department of Health and Wellness – Complete

1.18 DOH and HPP should communicate with District Health Authorities to ensure all DHAs are aware of the status of the provincial supplies stockpile. DOH and HPP should engage all DHAs in determining a province-wide approach to supply procurement during a pandemic public health emergency.

Status – Department of Health and Wellness – Complete

1.19 All aspects of the provincial surveillance system should be assessed and identified gaps addressed. The resulting surveillance system should be capable of monitoring key indicators, including those which are tracked during a pandemic.

Status – Department of Health and Wellness – Work in progress

1.20 The Province's capacity to conduct epidemiological investigations should be formally assessed, including an analysis of the impacts of various attack rates on Nova Scotia's ability to respond to a pandemic and a plan developed to address the identified gaps.

Status – Department of Health and Wellness – Planning stage

1.21 The provincial lab capacity should be formally assessed, including impacts of significant increases in sample testing and a plan developed to address the identified gaps.

Status – Department of Health and Wellness – Complete

Implementation Status: July 2009 Recommendations

- 1.22 The Good Neighbour Protocol should be signed immediately to ensure there is an agreed upon framework in place to deal with human resource issues during the pandemic.
Status – Department of Health and Wellness – Complete
- 1.23 DOH and HPP should inform District Health Authorities of the status of union issues in pandemic planning to prevent duplication of efforts.
Status – Department of Health and Wellness – Complete
- 1.24 DOH and HPP should take immediate steps to clarify legal liability for volunteers and determine how volunteers and workers from outside Nova Scotia will be covered for workers' compensation during a pandemic. This information should be communicated to District Health Authorities.
Status – Department of Health and Wellness – Complete
- 1.25 DOH and HPP should finalize plans for temporary licensing with professional groups. This information should be communicated to District Health Authorities.
Status – Department of Health and Wellness – Complete
- 1.26 DOH and HPP should develop and implement a system that allows bed tracking on a timely basis throughout the week and which includes consideration of staff availability for open beds.
Status – Department of Health and Wellness – Work in progress
- 1.27 DOH and HPP should ensure all District Health Authorities have adequate appropriate primary and secondary assessment locations and plans for their use.
Status – Department of Health and Wellness – Complete
- 1.28 DOH and HPP should review and update pandemic communication guidelines to reflect the most recent information available.
Status – Department of Health and Wellness – Complete
- 1.29 A consolidated contact list for all stakeholders who may need to be contacted during a pandemic should be developed and distributed to appropriate staff within DOH and HPP.
Status – Department of Health and Wellness – Complete
- 1.30 DOH and HPP should communicate their expectations for assistance to all organizations and groups identified as responsible for distributing information during a pandemic.
Status – Department of Health and Wellness – Complete
- 1.31 Health Services Emergency Management should develop a process to ensure each issue identified as a result of an outbreak or emergency is recorded, along with an explanation of how the lessons learned have been reflected in the Health System Pandemic Plan.
Status – Department of Health and Wellness – Complete
- 1.32 Previous outbreaks should be reviewed to ensure that lessons learned are incorporated into the Health System Pandemic Plan.
Status – Department of Health and Wellness – Complete
- 1.33 DOH and HPP should prioritize the issues identified in the early days of the H1N1 outbreak. These issues should be fully addressed immediately, with the highest priority issues being dealt with first, to enable Nova Scotia to effectively respond to a potential medical crisis.
Status – Department of Health and Wellness – Complete