



NOVA SCOTIA

Chapter 2: Follow-up of 2007
to 2010 Performance Audit
Recommendations:
Appendix One

May 2013

Independence • Integrity • Impact

Implementation Status: June 2007 Recommendations

Chapter 2 – Management of Diagnostic Imaging Equipment – Capital District Health Authority and Cape Breton District Health Authority

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

Status – Department of Health and Wellness – Failed to Implement

Status – Cape Breton District Health Authority – Complete

Status – Capital District Health Authority – Complete

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

- identification of all needs prior to issuing the RFP;
- 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 – Department of Health and Wellness – Complete

Status – Cape Breton District Health Authority – Complete

Status – Capital District Health Authority – Complete

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

Status – Cape Breton District Health Authority – Complete

Status – Capital District Health Authority – 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 District Health Authority – 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 – Failed to Implement

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

Status – Capital District Health Authority – Complete

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 – Failed to Implement

Status – Capital District Health Authority – Failed to Implement

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

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

Status – Cape Breton District Health Authority – Complete

Implementation Status: June 2007 Recommendations

Status – Capital District Health Authority – 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 District Health Authority – 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 – Failed to Implement

Status – Capital District Health Authority – Complete

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

Status – Capital District Health Authority – 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 – Department of Health and Wellness – Failed to Implement

Status – Cape Breton District Health Authority – Complete

Status – Capital District Health Authority – Complete

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

Status – Department of Health and Wellness – Failed to Implement

Status – Capital District Health Authority – Failed to Implement

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

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 – Failed to Implement

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

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

Implementation Status: June 2007 Recommendations

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

Status – Failed to Implement

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 – Complete

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 – Failed to Implement

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

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

Status – Complete

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 – Failed to Implement

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

Status – Complete

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

Status – Failed to Implement

Implementation Status: June 2007 Recommendations

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 – Failed to Implement

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

Status – Failed to Implement

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

Status – Failed to Implement

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 – Justice: Maintenance Enforcement Program

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 – Complete

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

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 – Complete

Implementation Status: June 2007 Recommendations

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 – Complete

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 and 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 – Complete

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

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

Status – Department of Justice – Complete

Implementation Status: June 2007 Recommendations

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 – Complete

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 – Community Services: Regional Housing Authorities

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 – Complete

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 – Complete

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

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



Implementation Status: June 2007 Recommendations

6.7(1) We recommend that the Public Housing Operations Manual be reviewed and updated to ensure it is consistent with the Government Procurement Policy.

Status – Department of Community Services – Complete

6.7(2) 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 - Education (now Education and Early Childhood Development): South Shore Regional School Board

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 – Not Complete

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 – Not Complete

2.17 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 – Complete

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 - Environment and Labour (now Environment): Environmental Monitoring and Compliance

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 – Not Complete

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 – Complete

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 - Health Promotion and Protection (now Health and Wellness): Communicable Disease Prevention and Control

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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

Status – Complete

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

Status – Complete

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 – Complete

Chapter 5 - Governance of Information Technology Operations

- 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 principles expressed in COBIT or a similar authoritative framework.
Status – Office of the Chief Information Officer – Not Complete



Implementation Status: February 2008 Recommendations

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

Chapter 8 - Follow-up of 2004 and 2005 Audit Recommendations

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: June 2008 Recommendations

June 2008 – Office of Immigration: Economic Stream of the Nova Scotia Nominee Program

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 – Complete

Implementation Status: October 2008 Recommendations

October 2008 - Office of Immigration: Economic Stream of the Nova Scotia Nominee Program – Phase 2

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 – Complete

Implementation Status: November 2008 Recommendations

Chapter 3 - Internal Audit

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 – Not Complete

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 – Health (now Health and Wellness): Home Care

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 – Not Complete

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 – Not Complete

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 – Complete

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 – Complete

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

Status – Complete

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 – Complete

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

Status – Complete

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 – Not Complete

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

Status – Complete

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 – Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

4.20 The Department of Health should maintain a centralized record of complaints received and their disposition.

Status – Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

**Chapter 5 - Labour and Workforce Development (now Labour and Advanced Education):
Pension Regulation**

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

Status – Not Complete

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 – Not Complete

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 - Nova Scotia Utility and Review Board (now Department of Transportation and Infrastructure Renewal): Public Passenger Vehicle Safety

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 - Complete

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

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 - Complete

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 - Not Complete

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 - Not Complete

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

Implementation Status: April 2009 Recommendations

Chapter 2 – Audit Committees

- 2.1 The Audit Committee should include one or more independent members.
Status – Treasury Board Office – Do not intend to implement
- 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 should indicate whether the Committee concurs with the Executive Director Internal Audit's annual performance appraisal.
Status – Treasury Board Office – Complete
- 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 and Early Childhood Development – 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 and Early Childhood Development – 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 – Not Complete
- 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 – Complete

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 – Not Complete

Chapter 3 - Information Technology Security

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 – Complete

3.6 A 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 – Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Complete

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

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 – Not Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete

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

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 – Not Complete

Implementation Status: July 2009 Recommendations

July 2009 - Pandemic Preparedness

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 Office – 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 Office – 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 – Not Complete

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 – Do not intend to implement

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 – Complete

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 – Complete

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 – Complete

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 – Complete

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 – Not Complete

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 – Not Complete

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 – Not Complete
- 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

Implementation Status: February 2010 Recommendations

Chapter 2 - Health (now Health and Wellness): Electronic Health Records

2.1 The Department of Health should develop a formal IT strategic plan for electronic health records. This plan should detail how and when the remaining EHR initiatives will be implemented and funded.

Status – Not Complete

2.2 The Department of Health should determine all systems necessary to an EHR in Nova Scotia. Further, the Department should ensure these systems are able to communicate and share information.

Status – Not Complete

2.3 The Department should develop a detailed timeline to obtain baseline data and implement a performance indicator system.

Status – Not Complete

2.4 The Department of Health should formally document the process to approve significant IT initiatives, including determining what central government approvals may be required.

Status – Complete

2.5 The Department of Health should adhere to the documented SHARE project change control process.

Status – Complete

2.6 The Department of Health should address inconsistencies in current legislation either by amending the legislation or creating a single piece of legislation to address personal health information. Furthermore, the Department should ensure the resulting legislation adequately addresses concerns expected in an electronic system.

Status – Not Complete

2.7 The Department of Health should take appropriate action to address remaining risks identified in the privacy impact assessments and threat risk assessments before the SHARE system is operational.

Status – Not Complete

2.8 The Department of Health should require an annual section 5970 audit report if HITS-NS manages services related to the SHARE system.

Status – Not Complete

Chapter 3 - Education (now Education and Early Childhood Development): Contract Management of Public-Private Partnership Schools

3.1 The Department should ensure child abuse registry checks are completed prior to hire for all employees working in schools.

Status – Department of Education and Early Childhood Development – Complete

3.2 The Department of Education should ensure criminal record checks are completed prior to hire for all employees working in schools.

Status – Department of Education and Early Childhood Development – Complete

Implementation Status: February 2010 Recommendations

3.3 The Department of Education should ensure all employees working in schools have required emergency first aid and CPR training.

Status – Department of Education and Early Childhood Development – Complete

3.4 The Department of Education should ensure the developers are completing and documenting the results of all fire safety inspections required under the Fire Safety Act.

Status – Department of Education and Early Childhood Development – Not Complete

3.5 The Department of Education should ensure all preventative maintenance is completed in accordance with manufacturers' requirements.

Status – Department of Education and Early Childhood Development – Not Complete

3.6 The Department of Education should ensure adequate documentation is maintained to support the provision of required cleaning services under the contracts. The Department should review documentation to ensure cleaning is completed.

Status – Department of Education and Early Childhood Development – Not Complete

3.7 The Department of Education should ensure the developers maintain adequate documentation to show maintenance work is completed on a timely basis. The Department should review the documentation to ensure maintenance work is completed on a timely basis.

Status – Department of Education and Early Childhood Development – Not Complete

3.8 The Department of Education should establish adequate contract management processes to ensure contracted services are received. These processes should be followed for the remainder of the contracts.

Status – Department of Education and Early Childhood Development – Not Complete

3.9 The Department of Education should obtain appropriate supporting documentation from the developers for amounts used in calculating operating payments.

Status – Department of Education and Early Childhood Development – Complete

3.10 The Department of Education should establish adequate contract management processes to ensure payments made under the P3 contracts comply with contract terms. These processes should be followed for the remainder of the contracts.

Status – Department of Education and Early Childhood Development – Not Complete

3.11 The Department of Education should maintain a control copy of all significant contracts, which includes all approved changes and supporting documentation.

Status – Department of Education and Early Childhood Development – Complete

3.12 The Department of Education should monitor transactions processed through the sinking funds administered by the developers.

Status – Department of Education and Early Childhood Development – Not Complete

3.13 The Department of Education should monitor funds received from the developers concerning technology refresh and furniture, fixtures and equipment.

Status – Department of Education and Early Childhood Development – Not Complete

3.14 The Department of Education should develop a contract management manual for use by staff.

Status – Department of Education and Early Childhood Development – Not Complete

Implementation Status: February 2010 Recommendations

- 3.15 All significant new contracts between the Department of Education and service providers should include audit provisions for the Province.
Status – Department of Education and Early Childhood Development – Complete
- 3.16 The Department of Education should define measurable service levels for all services in future contracts and these should be included in the contracts prior to signing.
Status – Department of Education and Early Childhood Development – Complete
- 3.17 The Department of Education should ensure future contracts describe the contract monitoring process, including documentation requirements and sanctions for instances of non-compliance.
Status – Department of Education and Early Childhood Development – Complete
- 3.18 The Department of Education should work with the developers to assess the risk of not completing periodic record checks subsequent to hiring, determine the appropriate frequency of rechecks, and amend contract terms accordingly.
Status – Department of Education and Early Childhood Development – Not Complete
- 3.19 Strait Regional School Board should ensure all money due under its contracts with the developer is received.
Status – Strait Regional School Board – Complete
- 3.20 Cape Breton-Victoria Regional School Board should ensure all money due under its contracts with the developer is received.
Status – Cape Breton-Victoria Regional School Board – Complete
- 3.21 The Department of Education should consider the information highlighted in this Report when assessing its options at the end of the service contracts.
Status – Department of Education and Early Childhood Development – Complete

Implementation Status: June 2010 Recommendations

Chapter 2 - Economic and Rural Development (now Economic and Rural Development and Tourism) and Nova Scotia Business Inc: Financial Assistance to Businesses Through NSBI and IEF

2.1 We recommend that Cabinet instruct all departments and agencies of government to comply with all terms of the Auditor General Act and Public Inquiries Act, cooperate fully with the Office of the Auditor General, and provide the Auditor General with timely and unrestricted access to all information in their possession.

Status – Executive Council Office – Complete

2.2 Nova Scotia Business Inc. should ensure that all practices for both types of payroll rebates are accurately reflected in documented policies and procedures. Policies and procedures should be followed in the review of information and awarding of payroll rebates.

Status – Nova Scotia Business Inc. – Complete

2.3 The Department of Economic and Rural Development should formally document its policies and procedures for the Industrial Expansion Fund. These should include establishing standard application forms, developing a checklist of documents which should be considered and performing a formal risk assessment.

Status – Department of Economic and Rural Development and Tourism – Complete

2.4 The Department of Economic and Rural Development should develop formally documented policies and procedures to process loan payments and for ongoing monitoring of recipients for the Industrial Expansion Fund.

Status – Department of Economic and Rural Development and Tourism – Complete

2.5 The Department of Economic and Rural Development and Nova Scotia Business Inc. should ensure the accounting system used for loans and other assistance at the Industrial Expansion Fund and Nova Scotia Business Inc. can produce a complete and accurate listing of accounts in arrears and an aged accounts receivable listing.

Status – Department of Economic and Rural Development and Tourism – Not Complete

Status – Nova Scotia Business Inc. – Not Complete

2.6 The Department of Economic and Rural Development should establish annual targets which will help assess the effectiveness of the financial assistance through the Industrial Expansion Fund. Once established, results against targets should be reported annually.

Status – Department of Economic and Rural Development and Tourism – Not Complete

Chapter 3 - Environment: Management of Contaminated Sites

3.1 The Department of Environment should ensure sites which are known to be or likely to be contaminated are appropriately assessed and any unacceptable risk to human health and the environment are addressed by the responsible party.

Status – Not Complete

3.2 The Department of Environment should report to Cabinet those contaminated sites where unacceptable risks have not been adequately addressed to ensure Cabinet has appropriate information for policy decisions.

Status – Not Complete

3.3 The Department of Environment should implement timeframes to follow up receipt of site professional reports and ensure timeframes are being followed.

Status – Not Complete

Implementation Status: June 2010 Recommendations

3.4 The Department of Environment should ensure that site professional reports and other information are reviewed in a timely manner based on timeframes established.

Status – Not Complete

3.5 The Department of Environment should develop a formal prioritization process to identify higher-risk contaminated sites. Inspector monitoring activities should ensure priority is given to higher-risk sites.

Status – Not Complete

3.6 The Department of Environment should conduct periodic site visits on certain sites, taking into consideration the level of risk involved, to verify key information reported by site professionals.

Status – Not Complete

3.7 The Department of Environment should complete background checks to ensure site professionals have the education and work experience required under Departmental guidelines.

Status – Not Complete

3.8 The Department of Environment should develop standardized cleanup submission requirements as well as standard report formats.

Status – Not Complete

3.9 The Department of Environment should ensure consultation with the Compliance and Inspection Coordinator and notification to the coordinator and district manager occurs prior to enforcement action being taken.

Status – Complete

3.10 The Department of Environment should ensure closed complaint and notification files are reviewed by management as required. Evidence of review, including the date, should be documented in the file.

Status – Complete

3.11 The Department of Environment should implement time standards for the inspection of a complaint or notification by inspectors and for district manager review of closed files.

Status – Not Complete

3.12 All information related to a complaint and notification file should be accurately reflected in the activity tracking system.

Status – Not Complete

3.13 The Department of Environment should implement the quality assurance program for contaminated site files.

Status – Not Complete

3.14 Management should closely supervise all new inspectors to ensure they are receiving appropriate training and sites assigned to them are properly monitored.

Status – Complete

3.15 Training on the use of the Development Accountability Model should be completed as soon as possible.

Status – Complete

Implementation Status: June 2010 Recommendations

3.16 The Department of Environment should clearly define and communicate the objectives of the contaminated site program as well as establish outcome measures including reporting on program performance.

Status – Not Complete

3.17 An inventory of known contaminated sites should be established and maintained for management purposes. This should include information on the stage of cleanup and risks involved for each site.

Status – Not Complete

Chapter 4 - Health (now Health and Wellness): Mental Health Services

4.1 The Department of Health should formally document its evaluation of District Health Authority and IWK Health Centre self-assessments. The Department should also document areas in which improvements are required, make recommendations to increase compliance with standards in the future, and follow up to ensure changes have been implemented.

Status – Department of Health and Wellness – Not Complete

4.2 The Department of Health should prepare a long-range plan documenting steps needed to ensure all District Health Authorities and the IWK Health Centre can fully meet the Standards for Mental Health Services in Nova Scotia. This plan should include a timeframe for implementation and should identify funding requirements to fully implement the standards.

Status – Department of Health and Wellness – Not Complete

4.3 Each District Health Authority and the IWK Health Centre should ensure there is adequate support for its assessment of compliance with mental health standards. Any areas in which there is insufficient information to assess compliance should be reviewed and the District Health Authority or IWK Health Centre should determine how it can obtain the information necessary for the assessments.

Status – Annapolis Valley District Health Authority – Not Complete

Status – Capital District Health Authority – Not Complete

Status – Colchester East Hants Health Authority – Not Complete

Status – IWK Health Centre – Not Complete

4.4 The Department of Health should ensure each District Health Authority and the IWK Health Centre have a robust, evidence-based process to assess compliance with mental health standards.

Status – Department of Health and Wellness – Not Complete

4.5 The Department of Health should review the concurrent disorder standards to determine if these are still valid and if so, require District Health Authorities and the IWK Health Centre to comply with the standards.

Status – Department of Health and Wellness – Not Complete

4.6 The Department of Health should ensure that the most current version of the mental health standards is available on its website and distributed to District Health Authorities and the IWK Health Centre.

Status – Department of Health and Wellness – Complete

4.7 Annapolis Valley District Health Authority should record the triage category for all mental health patients.

Status – Annapolis Valley District Health Authority – Complete

Implementation Status: June 2010 Recommendations

4.8 The Department of Health should review the mental health standards to ensure each standard is measurable, specific, and can be evaluated.

Status – Department of Health and Wellness – Not Complete

4.9 Colchester East Hants Health Authority, Cumberland Health Authority and Pictou County Health Authority should develop formal, written agreements for inpatient care.

Status – Colchester East Hants Health Authority – Not Complete

Status – Cumberland Health Authority – Not Complete

Status – Pictou County Health Authority – Not Complete

4.10 The Department of Health should ensure future shared services arrangements for mental health services between District Health Authorities or the IWK Health Centre are formally documented.

Status – Department of Health and Wellness – Complete

4.11 The Department of Health should ensure District Health Authorities and the IWK Health Centre are not restricting access to services to local patients only and excluding or limiting services to patients from other District Health Authorities.

Status – Department of Health and Wellness – Complete

4.12 The Department of Health should develop a formal policy to ensure youth transferring to adult services are treated in a consistent manner in all areas of the province. The policy should ensure patients have continued access to services either in the youth or adult system.

Status – Department of Health and Wellness – Complete

4.13 All services available through mental health should be clearly identifiable on District Health Authority, IWK Health Centre and Department of Health websites and in printed formats at clinics and physician offices.

Status – Department of Health and Wellness – Complete

Status – Annapolis Valley District Health Authority – Complete

Status – Capital District Health Authority – Complete

Status – Colchester East Hants Health Authority – Complete

Status – IWK Health Centre – Complete

4.14 District Health Authorities and the IWK Health Centre should formalize communication with physicians in their districts and provide regular updates on the services available.

Status – Annapolis Valley District Health Authority – Complete

Status – Capital District Health Authority – Complete

Status – Colchester East Hants Health Authority – Complete

Status – IWK Health Centre – Complete

4.15 The Department of Health should oversee review of mental health data systems throughout the province. This review should identify Department, and District Health Authority and IWK Health Centre information requirements and ensure the information systems in place are adequate for these purposes.

Status – Department of Health and Wellness – Not Complete

4.16 The Department of Health should ensure all District Health Authorities and the IWK Health Centre produce consistent and comparable information.

Status – Department of Health and Wellness – Complete

4.17 The Department of Health should assess whether province-wide wait time information is needed for other mental health treatment areas in addition to outpatient.

Status – Department of Health and Wellness – Not Complete



Implementation Status: June 2010 Recommendations

4.18 The Department of Health should take the lead in establishing consistent wait time measurements for District Health Authorities and the IWK Health Centre. Resulting wait time data should be verified to ensure it is accurate.

Status - Department of Health and Wellness – Complete

4.19 Capital District Health Authority should review its system to calculate wait time information, identify areas in which improvements are required and take steps to implement necessary changes. As part of this review, the District should develop and implement regular processes to ensure its wait time information is accurate.

Status – Capital District Health Authority – Complete

Chapter 5 - Follow-up of 2007 Recommendations

5.1 Government should ensure that the Tracking Auditor General Recommendations (TAGR) database is both accurate for the status level of each recommendation, and complete for all published recommendations.

Status - Department of Finance – Not Complete

Implementation Status: November 2010 Recommendations

Chapter 2 - Community Services: Rent Supplement Housing

2.1 The Department of Community Services should update policy and procedure manuals and establish a process to ensure manuals are reviewed and updated regularly in the future.

Status – Department of Community Services – Complete

2.2 Annapolis Valley Housing Authority management should implement controls, such as periodic file reviews, to ensure applicant placement policies are followed.

Status – Western Regional Housing Authority (former Annapolis Valley Regional Housing Authority) – Complete

2.3 Annapolis Valley Housing Authority management should implement controls, such as periodic file reviews, to ensure applicant rejections comply with program policies.

Status – Western Regional Housing Authority (former Annapolis Valley Regional Housing Authority) – Complete

2.4 The Department of Community Services should establish a formally documented process to assess rental housing development proposals, including unsolicited proposals.

Status – Department of Community Services – Not Complete

2.5 The Department of Community Services should establish and document regular monitoring of units created using subsidies to developers to ensure these units remain affordable for the required ten years.

Status – Department of Community Services – Not Complete

2.6 The Department of Community Services should obtain municipal occupancy permits prior to tenants moving into newly-constructed units.

Status – Department of Community Services – Complete

2.7 The Department of Community Services should update policies for inspection of rental units, including documenting how deficiencies are to be followed up.

Status – Department of Community Services – Complete

2.8 The Department of Community Services, Metropolitan Regional Housing Authority and Annapolis Valley Housing Authority should assess the risks associated with rent supplement housing and determine if annual inspections are required. Policies should be updated to reflect the results of the risk assessment.

Status – Department of Community Services – Complete

Status – Metropolitan Regional Housing Authority – Complete

Status – Western Regional Housing Authority (former Annapolis Valley Regional Housing Authority) – Complete

2.9 The Department of Community Services should establish performance measures and targets for the Housing Authorities, and performance against these targets be assessed on a regular and timely basis.

Status – Department of Community Services – Complete

Chapter 3 - Community Services: Services for Persons with Disabilities

3.1 The Department of Community Services should prepare a comprehensive strategic plan for the services for persons with disabilities program.

Status – Not Complete

Implementation Status: November 2010 Recommendations

3.2 The Department of Community Services should develop a formal operational plan to address the outstanding recommendations related to the services for persons with disabilities program.

Status – Not Complete

3.3 The Department of Community Services should establish a process to monitor all goals, objectives and priorities for the services for persons with disabilities program.

Status – Not Complete

3.4 The Department of Community Services should develop performance indicators, with established targets, for all objectives of its services for persons with disabilities program.

Status – Not Complete

3.5 The Department of Community Services should identify the future needs for services for persons with disabilities and determine the service providers, facilities, and human resources required to address these needs.

Status – Not Complete

3.6 The Department of Community Services should finalize and implement the revised services for persons with disabilities policy and procedure manual.

Status – Not Complete

3.7 The Department of Community Services should develop specific policies for its small option homes program stream.

Status – Complete

3.8 The Department of Community Services should implement a quality assurance process to ensure all classification, assessment and placement policies are followed.

Status – Not Complete

3.9 The Department of Community Services should develop processes to ensure client files demonstrate how the client's needs will be met by the program or document outstanding needs to be addressed by alternate means.

Status – Not Complete

3.10 The Department of Community Services should communicate all services for persons with disabilities program policies to regional staff.

Status – Complete

3.11 The Department of Community Services should implement its draft service standards for the residential care sector.

Status – Not Complete

3.12 The Department of Community Services should establish processes to ensure individual support plans and individual program plans are prepared in accordance with services for persons with disabilities policies. Additionally, plans should be prepared in a consistent format.

Status – Not Complete

3.13 The Department of Community Services should finalize the implementation of revised review and reassessment policies, procedures and forms.

Status – Complete

Implementation Status: November 2010 Recommendations

3.14 The Department of Community Services should implement a quality assurance process to ensure reviews and reassessments are performed and documented on a timely basis.

Status – Not Complete

3.15 The Department of Community Services should finalize and implement its new waitlist policies, procedures and forms.

Status – Complete

3.16 The Department of Community Services should prepare monthly waitlists for the services for persons with disabilities programs. Appropriate procedures should be implemented to ensure the waitlists are complete and accurate.

Status – Complete

3.17 The Department of Community Services should require small option home operators to follow the same incident and complaint policies as other services for persons with disabilities program service providers.

Status – Complete

3.18 The Department of Community Services should implement a reporting system which maintains a centralized record of incidents and complaints and their disposition, and which tracks the status of ongoing items.

Status – Not Complete

3.19 The Department of Community Services should finalize and implement its new policies and procedures related to the notification, follow up and resolution of incidents and complaints.

Status – Not Complete

3.20 The Department of Community Services should implement a formal review process for decisions made during the follow-up of program incidents and complaints.

Status – Not Complete

3.21 The Department of Community Services should finalize and implement its draft special needs policy.

Status – Complete

3.22 The Department of Community Services should review the services for persons with disabilities program payment processes and implement additional controls to ensure amounts paid are in accordance with approved budgets and all supporting documentation and reports have been received.

Status – Not Complete

3.23 The Department of Community Services should finalize the implementation of its draft residential staffing guidelines.

Status – Not Complete

3.24 The Department of Community Services should provide a letter of understanding to the family or caregiver of direct family support clients outlining the roles and responsibilities of all parties.

Status – Not Complete

3.25 The Department of Community Services should implement signed service agreements and service standards with all service providers.

Status – Not Complete



Implementation Status: November 2010 Recommendations

3.26 The Department of Community Services SPD program reviews should include testing to ensure clients receive services in accordance with their individual program plans. Additionally, reviews should verify compliance with Department policies.

Status – Not Complete

3.27 The Department of Community Services should implement file checklists and other quality assurance processes to ensure policies and procedures are followed.

Status – Not Complete

3.28 The Department of Community Services should finalize and implement Regulations related to the Homes for Special Care Act.

Status – Complete

3.29 The Department of Community Services and Executive Council should move forward with the proclamation of amendments to the Homes for Special Care Act.

Status – Complete

Chapter 4 - Service Nova Scotia and Municipal Relations: Registry Systems

4.1 Service Nova Scotia and Municipal Relations should formalize its management monitoring processes and include the requirement to produce and retain evidence of management review of transactions.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.2 Service Nova Scotia and Municipal Relations should ensure there are procedures in place at the Land Registry to meet the monitoring requirements of the Land Registration Act Agreement with the Barristers' Society of Nova Scotia.

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

4.3 Service Nova Scotia and Municipal Relations should ensure all of the policies and procedures necessary for the security of its information are current, communicated, and readily accessible to its staff and contractors.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.4 Service Nova Scotia and Municipal Relations should formalize its communication with and training of staff on privacy policies and the privacy breach protocol.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.5 Service Nova Scotia and Municipal Relations should include follow-up procedures as part of its privacy impact assessment approval process to ensure any identified privacy issues are addressed before new systems or system changes are implemented.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.6 Service Nova Scotia and Municipal Relations should ensure it adheres to the requirements of the Personal Information International Disclosure Protection Act and, specifically, that there is appropriate consent and reporting for all information being sent out of Canada.

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

4.7 Service Nova Scotia and Municipal Relations should ensure no information is shared before signed agreements are in place.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

Implementation Status: November 2010 Recommendations

4.8 Service Nova Scotia and Municipal Relations should monitor information sharing agreements on a regular basis to ensure they reflect all applicable standards and legislation and are relevant to current operations.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.9 Service Nova Scotia and Municipal Relations should use performance measures and other processes, including independent assurance, to determine if external service providers are meeting service level agreements and information maintained is secure.

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

4.10 The Chief Information Office should update security configuration standards based upon industry best practices and require that all government system security configurations be realigned with these standards during the system maintenance life cycles.

Status – Office of the Chief Information Officer – Not Complete

4.11 Service Nova Scotia and Municipal Relations should regularly review all of its Land Registry accounts to ensure deletion of unnecessary duplicate accounts, deactivation of dormant accounts, and changing of the initial, temporary password.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.12 The Chief Information Office should generate unique temporary passwords for all new system accounts to prevent inappropriate access to new accounts before the passwords are changed.

Status – Office of the Chief Information Officer – Complete

4.13 Service Nova Scotia and Municipal Relations should review termination listings from its human resources division on a regular basis to verify the removal of network and registry user accounts belonging to terminated employees.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.14 Service Nova Scotia and Municipal Relations should establish a process to ensure user accounts for external contractors are set to expire after a specified period to ensure contractors no longer have access when they are no longer providing services to the Department.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.15 Service Nova Scotia and Municipal Relations should ensure there is a process in place that requires the following:

- configuration of its systems to include logs and reports of when user accounts were last accessed;
- regular reviews of reports and logs;
- regular reviews of user accounts and associated access privileges for all existing networks, applications, operating systems and databases; and
- procedures to determine if the owner of an account still requires access, or if certain access privileges need modification or termination.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.16 Service Nova Scotia and Municipal Relations and the Chief Information Office should develop a process for identifying, reviewing and implementing patches to their software in a timely manner utilizing Information Technology Infrastructure Library best practices.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

Status – Office of the Chief Information Officer – Not Complete

**Implementation Status: November 2010 Recommendations**

4.17 Service Nova Scotia and Municipal Relations should perform a periodic review of system changes to ensure the retention of all required approvals, testing results and other key documentation.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.18 Service Nova Scotia and Municipal Relations should review all access provided to programmers to ensure there is not a segregation of duties risk that could allow the programmer to develop and implement code without authorization.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.19 Service Nova Scotia and Municipal Relations should use industry-standard secure coding techniques and perform security assessments to prevent security risks in its web applications.

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

4.20 Service Nova Scotia and Municipal Relations should develop processes which ensure all required documentation, as outlined in the Department's project management framework, has been produced or obtained for system development projects.

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

4.21 Service Nova Scotia and Municipal Relations should have formal, documented problem and incident management processes. This should include using help desk software that can identify recorded incidents specific to the Department and provide sufficient reporting to allow for the analysis of such incidents.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.22 Service Nova Scotia and Municipal Relations should complete the outstanding items in its business continuity plan, provide training to all relevant employees, and test the plan.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.23 Service Nova Scotia and Municipal Relations should negotiate system restoration times and services with the Chief Information Office to allow for the completion of its disaster recovery plans.

Status – Department of Service Nova Scotia and Municipal Relations – Not Complete

4.24 The provincial datacentre, which is managed by the Chief Information Office, should document a formal disaster recovery plan for the restoration of its systems in the event of a disaster.

Status – Office of the Chief Information Officer – Not Complete

