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## 2 Follow-up of 2007 to 2010 Performance Audit Recommendations

### Summary

Government's overall implementation rate of our performance audit recommendations is poor. Government departments are not taking adequate measures to correct operational deficiencies identified in our audit findings. We continue to find a low level of commitment to implementing the recommendations we make to correct these deficiencies. At this point, only 41% of our 2010 recommendations have been implemented. Overall, only 62% of recommendations from our 2007 to 2010 reports have been implemented.

The low implementation rate for 2010 is in large part due to the very low rates at the Departments of Environment (24%), Service Nova Scotia and Municipal Relations (24%), Health and Wellness (41%), Community Services (45%), and Education and Early Childhood Development (47%). This lack of action has practical consequences in the management of programs. It means, for instance, that higher risk contaminated sites may not be given priority for monitoring; critical security weaknesses in registry systems and electronic health records remain a risk; mental health standards and service standards for the residential care sector are not implemented; and deficiencies in P3 school contract management processes which may impact student health and safety continue.

The Department of Health and Wellness has failed to implement 12 recommendations and certain district health authorities have failed to implement four recommendations from our 2007 audits. Due to this lack of appropriate action to address weaknesses, limited funds for medical equipment may not be allocated to the highest priority needs; patient safety risks associated with the use of MRIs and CT scanners may not be adequately addressed; ambulance fees and overpayments to service providers may not all be collected; and some nursing homes may not provide an appropriate level of care to residents. Uncorrected deficiencies such as these can impact government finances, service delivery to the public, and health and safety.

We reviewed the information supporting government's Provincial Update on the Auditor General Recommendations and found numerous errors in management's assessment of the status of recommendations. Reporting to the public and developing an internal tracking system are positive steps toward ensuring program weaknesses are addressed. We support these steps; however, we are concerned that their effectiveness is compromised due to inaccurate information.

Continued poor results are indicative of a systemic problem in which many senior management in government are ineffective in addressing operational weaknesses they know to exist in their programs.

Details on the status of all performance audit recommendations from 2007 to 2010 can be found on our website at [oag-ns.ca](http://oag-ns.ca).

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## 2 Follow-up of 2007 to 2010 Performance Audit Recommendations

### Background

- 2.1 Our Office's strategic priorities include serving the House of Assembly, considering the public interest, and improving government performance. We work toward these priorities by providing legislators with the information they need to hold government accountable. We obtain this information primarily by conducting audits which, over time, will cover major activities of government. The results of our audits are detailed in our Reports to the House of Assembly. Each report contains recommendations which provide practical, constructive advice to address issues raised by these audits.
- 2.2 We initially follow up the implementation status of recommendations two years after they are made. We believe two years is sufficient time for auditees to substantially address all our recommendations.
- 2.3 This year we reported three follow-up chapters. Chapter 6 of our February 2013 Report provided information on the status of recommendations concerning financial reporting and other financial management issues, as well as how responsive departments and agencies were in implementing related recommendations from our 2007 to 2010 audits. The February 2013 report also included a chapter on the status of recommendations to the Office of the Speaker resulting from our 2010 audit of Members' constituency and other expenses. Finally, this chapter reports the results of follow-up on the implementation status of the remaining recommendations from our 2007 to 2010 performance audits.
- 2.4 During this assignment we reviewed government managements' self-assessment of their progress in implementing the outstanding 2007 to 2010 recommendations. We also asked management to provide supporting information for recommendations they assessed as complete. Our review process focused on whether self-assessments and information provided by management were accurate, reliable and complete. This chapter includes summary level information on implementation status. More detailed information, including specific recommendations, can be found on our website at [oag-ns.ca](http://oag-ns.ca).
- 2.5 Our role is to make recommendations to improve government operations, and to report to the House on the status of those recommendations to assist Members in holding government accountable for their implementation. Once recommendations have been accepted, it is government's responsibility to regularly monitor to ensure that appropriate action has been taken to implement the recommendations.



## Review Objective and Scope

- 2.6 In January 2013, we completed a review of the status of performance audit recommendations included in reports of the Auditor General from 2007 to 2010. Our objective was to provide moderate assurance on the implementation status of those recommendations.
- 2.7 We obtained government's assessment of the recommendations and performed additional procedures on those which government assessed as do not intend to implement or action no longer applicable. We focused on the reasons why government has chosen not to implement these recommendations. If the rationale appeared reasonable, we removed the recommendation from our statistics and will not conduct further follow-up work on it.
- 2.8 Our review of the implementation status was based on representations by department and agency management which we substantiated through interviews and examination of documentation for those recommendations assessed as complete. We performed sufficient work to satisfy us that the implementation status of complete, as described by management, is plausible in the circumstances. This provides moderate, not high level, assurance. Further information on the difference between high and moderate assurance is available in the Canadian Institute of Chartered Accountants (CICA) Handbook, Section 5025 – Standards for Assurance Engagements other than Audits of Financial Statements.
- 2.9 Our criteria were based on qualitative characteristics of information as described in the CICA Handbook. We did not perform any procedures, and provide no assurance on recommendations noted in this report other than those we have reported as complete.

## Significant Observations

### Accuracy of Information

#### Conclusions and summary of observations

We found a number of instances in which management's reported recommendation status was not accurate. 25% of the recommendations assessed as complete were not. This is a significant error rate. Although we did not review the Provincial Update on the Auditor General Recommendations issued in November 2012 in detail, it is clear from a summary review that the number of recommendations reported as complete was misrepresented. Although we support and encourage government to be more accountable for implementing our recommendations, the usefulness of the Provincial Update as an accountability tool is questionable when it does not accurately represent progress made. The current year results

further support the need for a quality assurance process as recommended in our May 2012 Report. Treasury Board Office did not agree with this recommendation.

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- 2.10 For the past four years, we have reported that information we received from government entities on the status of recommendations was both incomplete and inaccurate. We found similar problems this year. The status of 39 of the 153 (25%) completed recommendations we reviewed changed following our review and consultation with staff of departments and agencies. This error rate is too high and misrepresents what was accomplished. Based on the status errors related to completed recommendations, we are concerned there are further errors for recommendations which were in process. Twelve (31%) of the 39 recommendations relate to the Department of Health and Wellness (including certain district health authorities), and ten (26%) recommendations relate to the Department of Education and Early Childhood Development. These two departments were also identified last year with high inaccuracy rates.
- 2.11 The reliability of information is particularly important since government has committed to providing regular updates to the public on the implementation status of our recommendations. The most recent Provincial Update on the Auditor General Recommendations was released in November 2012. It covers recommendations from April 2009 to May 2012, with an appendix covering 2005 to 2008. Although we did not conduct a detailed assessment of the accuracy and completeness of the information in the Provincial Update, it is clear from a summary review that there were many recommendations reported as complete which were not. The usefulness of the Provincial Update as an accountability tool is questionable when it misrepresents actual progress being made.
- 2.12 We expressed similar concerns last year with the integrity of the information provided to us and supporting the Update; we recommended that Treasury Board Office implement a quality assurance process to ensure information reported on the implementation status of recommendations in our reports is accurate and complete. Although Treasury Board Office did not accept our recommendation, the issues we identified demonstrated a process is still needed. As an alternative, each department or agency could implement a quality control process, including sign-off by the applicable Deputy Minister, that recommendation statuses are complete and accurate.
- 2.13 We see government's Provincial Update and management's tracking system as positive steps in ultimately addressing the program weaknesses noted in our reports. However, the effectiveness of such systems and public reports is compromised without accurate and complete information.



## Failed to Implement

### Conclusions and summary of observations

We expect to see substantial implementation of our recommendations within two years and complete implementation after five years. We issued one report in 2007 with a total of 77 recommendations. We determined 61 (79%) of the recommendations have been implemented. The Department of Health and Wellness failed to implement 12 (16%) recommendations; certain district health authorities did not implement four (5%) of the remaining recommendations. This failure means limited funds for medical equipment may not be allocated to the highest priority needs; patient safety risks associated with the use of MRIs and CT scanners may not be adequately addressed; ambulance fees and overpayments to service providers may not be fully collected; and some nursing homes may not be providing an appropriate level of care to residents.

- 2.14 *Failed to implement* – We expect to see substantial implementation of our recommendations within two years and complete implementation after five years. Government has generally indicated their intention to implement the recommendations in our audits at the time we report them. If recommendations are not implemented within five years, we consider the departments have failed to implement.
- 2.15 In 2007, we issued one report with 77 recommendations. During this year's review, we determined that 61 (79%) of these recommendations have been implemented. Of the remaining 16 recommendations, the Department of Health and Wellness failed to implement 12 (16%) recommendations. Certain district health authorities failed to implement four (5%) recommendations.
- 2.16 Appendix 1 at the end of this chapter provides a complete listing of recommendations from 2007 which have not been implemented. The following are examples of the risks and concerns we identified in our 2007 audits which were not addressed.
- A long-term provincial medical equipment capital plan is needed to ensure the right equipment is acquired and placed in the right areas. This would help address the highest priority needs with the limited funds available.
  - The province needs a quality assurance program for all MRIs and CT scanners to mitigate patient safety risks associated with use of these machines.
  - The completeness and accuracy of ambulance user fee revenues should be verified to ensure all monies due are submitted.
  - Payments to service providers must be reconciled quarterly and overpayments collected to ensure service providers are only paid for the services they provide. Funds collected can be used to provide other needed services.
  - Nursing home licensing and inspection needs to be improved to ensure residents receive an appropriate level of care and patient safety requirements are met.



- 2.17 Since our 2012 follow-up report, the Department of Health and Wellness implemented three more of the original 23 recommendations we made to the Department in 2007. Given the department's commitment to improve its implementation rate, we expected more progress for 2007.
- 2.18 As time elapses and recommendations are not addressed, management is likely to lose track of important program and service issues raised in our audits; changes encouraged by our recommendations may not occur. Along with missed improvements in existing programs and services as a result of this inaction, government may miss the opportunity to incorporate best practices in new or revised programs. Government's failure to correct the deficiencies pointed out in our reports indicates a systemic problem with managing and carrying out its responsibilities.

## Implementation Results – 2007 to 2010

### Conclusions and summary of observations

Only 41% of the recommendations in our 2010 report were implemented; the overall implementation rate from our 2007 to 2010 reports was 62%. Government's response in implementing recommendations is poor. Significant improvement is required by the Departments of Environment, Service Nova Scotia and Municipal Relations, Health and Wellness, Community Services, and Education and Early Childhood Development. The poor responses mean higher risk contaminated sites may not be given priority for monitoring; critical security issues with the registry systems and electronic health records have not been addressed; mental health standards and service standards for the residential care sector have not been implemented; and deficiencies in P3 school contract management processes which may impact student health and safety have not been addressed. Government indicated it does not intend to implement seven of our recommendations. We disagree with government's rationale for not implementing these recommendations because the risks they addressed still exist.

- 2.19 *Do not intend to implement or action no longer appropriate* – We made 417 recommendations in our reports from 2007 to 2010. For twelve recommendations, government told us they do not intend to implement or the action is no longer appropriate. We reviewed the information government provided to explain why these recommendations are no longer appropriate or should not be implemented and determined the rationale for five recommendations was reasonable. These recommendations have been removed from further analysis and statistics. We disagree with government's rationale for not implementing the remaining seven recommendations as the risks which the recommendations addressed still exist. Examples of continuing risks include the following.

- The Pension Regulation Division at the Department of Labour and Advanced Education does not intend to implement a process to verify that pension plan assets are prudently invested in accordance with legislation and the plan's

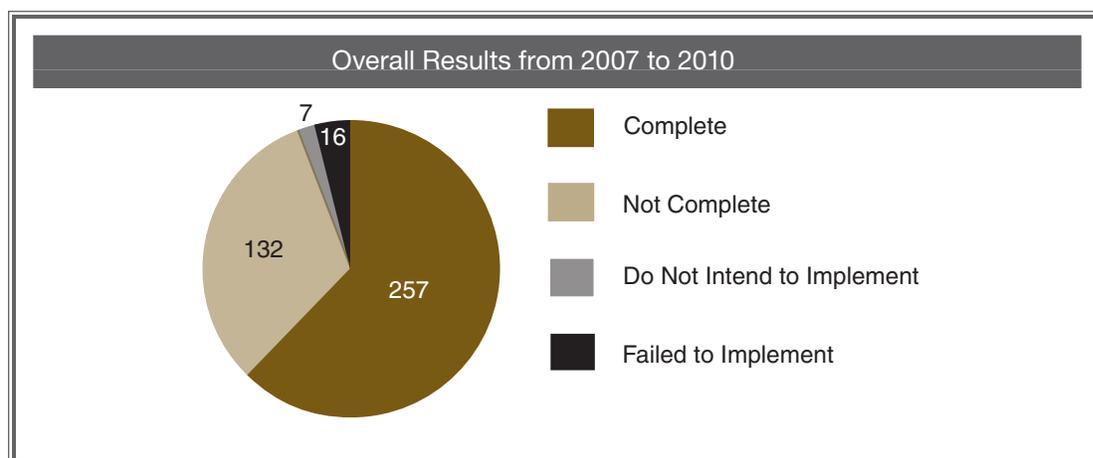


provisions. An investment strategy which is not reasonable based on the current economic climate or which has not been implemented as designed poses a significant risk to plan assets, and ultimately to the benefits pensioners may receive in the future.

- The Department of Education and Early Childhood Development does not intend to make the necessary changes to the Education Act regulations to reflect school board audit committee best practices. The committees’ roles and responsibilities should be expanded to include oversight and monitoring the ethical tone at the top, as well as reviewing financial information provided to the government and other stakeholders.
- Government does not intend to assess the extent of internal audit activity within the government reporting entity in order to identify gaps and develop a plan to address internal audit needs. An internal audit function contributes to improved risk management and control systems. This helps ensure the reliability and integrity of financial and operational information, compliance with regulations, and safeguarding of assets.

2.20 *Overall analysis* – The following exhibits summarize the implementation status of the 412 recommendations made from 2007 to 2010.

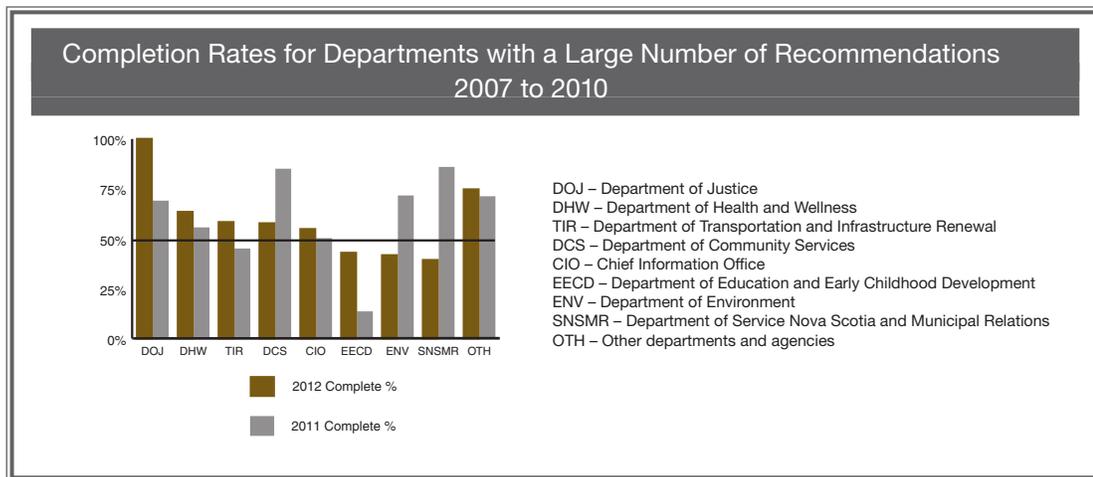
Implementation Status	2007	2008	2009	2010	Overall
Complete	79%	71%	75%	41%	62%
Not Complete	0%	26%	20%	59%	32%
Do Not Intend to Implement	0%	3%	5%	0%	2%
Failed to Implement	21%	0%	0%	0%	4%
	100%	100%	100%	100%	100%



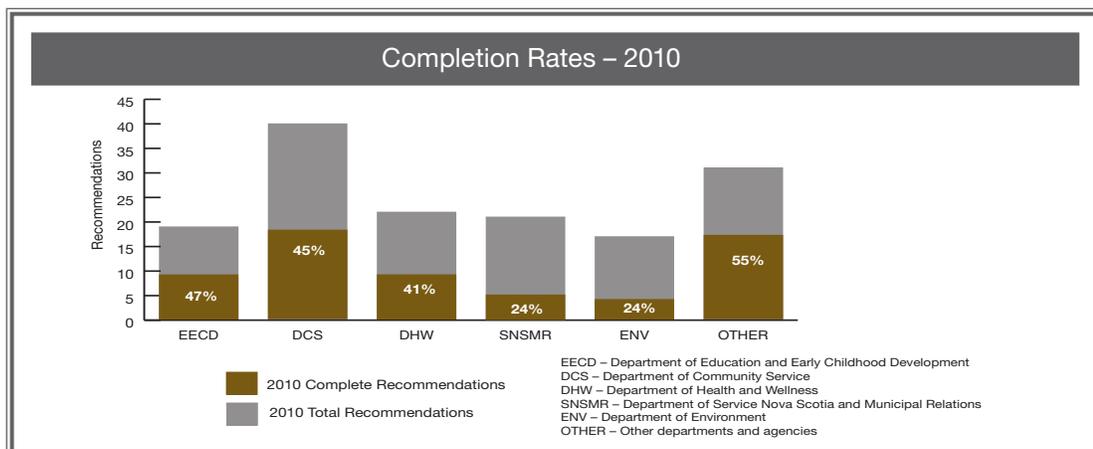
2.21 The overall implementation rate this year is 62%, a slight decrease from the 63% implementation rate reported in May 2012. Similar to last year, the overall response from government in implementing recommendations is poor. While 79% of our 2007 recommendations have been implemented, only 41% from 2010 are complete.

Government and certain district health authorities have failed to implement the remaining 16 recommendations from 2007. These statistics show a lack of commitment by government to implement our recommendations.

2.22 *Department and agency analysis 2007 to 2010* – The results by department and agency provide an indication of which organizations have made it a priority to address our recommendations. The following graph shows the implementation rate for those organizations to which we have made a significant number of recommendations. The Department of Justice achieved a 100% implementation rate for all the recommendations from the one audit (2007) we conducted during our review period. The Department of Service Nova Scotia and Municipal Relations has the lowest rate at 39%.



2.23 *Department and agency analysis: 2010* – When we make recommendations as a result of our audits, we seek acknowledgement from departments and agencies that they agree with and intend to implement the recommendations. Almost all published responses included in our reports indicate both agreement and intention to implement our recommendations. We therefore expect to see better implementation rates than what we have found to date; we also expect to see substantially full implementation within two years. The following graph shows the implementation rate for those organizations in which we conducted audits during 2010.





- 2.24 In 2010, we audited program areas covering electronic health records, contract management of P3 schools, financial assistance to businesses, management of contaminated sites, mental health services, rent supplement housing, services for persons with disabilities, and registry systems (land, business, and vital statistics). These audits examined matters of importance to public health, safety, and economic well-being. We identified significant deficiencies that needed to be addressed. We are disappointed with the overall implementation rate of 41% for our 2010 recommendations. The following paragraphs outline our concerns with the slow response at the five departments to which the majority of the recommendations were made.
- 2.25 *Environment* – The Department of Environment implemented 24% of our 2010 recommendations. Although it completed six of the seven (86%) recommendations from our 2008 audit of environmental monitoring and compliance, it implemented only four of the 17 recommendations from our 2010 audit of contaminated sites. Among the issues we identified, the Department still does not have a process to ensure contaminated sites with higher risk are given priority for monitoring and has not implemented timeframes for follow-up to ensure cleanup is done in a timely manner and risks are adequately addressed. The Department needs to complete implementation of recommendations related to this critical program.
- 2.26 *Service Nova Scotia and Municipal Relations* – The Department of Service Nova Scotia and Municipal Relations implemented 24% (5 of 21) of the recommendations from our 2010 audit of registry systems. This is in sharp contrast to the Department’s 83% implementation rate of recommendations from our 2009 audit of truck safety. The 16 outstanding recommendations from 2010 cover critical security issues around the registry systems, such as identification and deletion of duplicate and dormant accounts, changing temporary passwords, and setting expiry dates for external contractor accounts. The Department’s response to our recommendations is inadequate.
- 2.27 *Health and Wellness* – The Department of Health and Wellness implemented 41% (9 of 22) of the recommendations we made in 2010. The Department has shown some improvement in its overall implementation rate over the last three years. However, progress on 2010 recommendations has been lacking. The Department is responsible for oversight of the mental health system; it developed program standards over seven years ago but has yet to fully implement those standards. We also identified privacy and security issues related to the electronic health records project that still have not been addressed. The Department appears to have focused efforts on 2008 and 2009 recommendations. Greater attention is required to more current recommendations.
- 2.28 *Community Services* – The Department of Community Services implemented 45% (18 of 40) of our 2010 recommendations. While the Department implemented all 12 recommendations from our 2007 audit on regional housing authorities, this was done over a five-year period which is not a timely response. The Department has only implemented nine of 29 (31%) recommendations from our 2010 audit of services for



persons with disabilities. There are a number of areas of concern which have not been addressed. The Department has not assessed the future demand for services and determined the resources required to meet those needs; service standards for the residential care sector have not been implemented; and a process to ensure client support plans are reviewed and reassessed on a timely basis has not been implemented. The Department's progress in addressing our concerns is not sufficient.

2.29 *Education and Early Childhood Development* – The Department of Education and Early Childhood Development implemented 47% of our 2010 recommendations. Of the Department's 19 recommendations from our audit of contract management of P3 schools, only nine have been implemented. We identified significant deficiencies in the Department's contract management processes which could impact student health and safety, such as ensuring fire safety inspections are completed, preventative maintenance is completed, and required cleaning services and maintenance work are provided. The Department has not addressed our concerns in these areas. As well, the Department has not established an adequate contract management process to ensure payments made under P3 contracts comply with contract terms. Without an adequate process, the Department cannot be sure operating payments are correct and developers are not underpaid or overpaid. The Department's overall progress in implementing our recommendations needs improvement.

## 2007 Failed to Implement Recommendations

## June 2007 Recommendations

**Chapter 2 – Management of Diagnostic Imaging Equipment – Health (now Health and Wellness)**

- 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.

Department of Health and Wellness

- 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.

Department of Health and Wellness

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

Cape Breton District Health Authority  
Capital District Health Authority

- 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.

Cape Breton District Health Authority

- 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.

Department of Health and Wellness

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

Department of Health and Wellness  
Capital District Health Authority

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

- 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.

Department of Health and Wellness

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

Department of Health and Wellness

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

Department of Health and Wellness



## 2007 Failed to Implement Recommendations

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

- 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.
- 4.4 We recommend that DOH perform quarterly reconciliations and collect funding overpayments in a timely manner.
- 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.
- 4.6 We recommend that DOH review and improve the licensing and inspection process to address deficiencies noted in paragraph 4.40.
- 4.7 We recommend DOH develop and implement a quality assurance process to help ensure compliance with policies and accuracy of SEAscape information.

## Appendix 2

## Status of Recommendations by Entity, by Chapter

Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
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## Department of Community Services

<b>June 2007</b>	DCS	6				6
Chapter 6: Regional Housing Authorities	MRHA	3				3
	CBIHA	3				3
<b>November 2010</b>	DCS	5	2			7
Chapter 2: Rent Supplement Program	MRHA	1				1
	WRHA	3				3
Chapter 3: Services for Persons with Disabilities	DCS	9	20			29
<b>Recommendations</b>		<b>30</b> 58%	<b>22</b> 42%	<b>0</b> 0%	<b>0</b> 0%	<b>52</b> 100%

## Department of Education and Early Childhood Development

<b>April 2009</b>	EECD			2		2
Chapter 2: Audit Committees						
<b>February 2010</b>	EECD	9	10			19
Chapter 3: Contract Management of P3 Schools						
<b>Recommendations</b>		<b>9</b> 43%	<b>10</b> 48%	<b>2</b> 9%	<b>0</b> 0%	<b>21</b> 100%

## Regional School Boards

<b>February 2008</b>	SSRSB	16	2			18
Chapter 2: South Shore Regional School Board						
<b>February 2010</b>	CBVRSB	1				1
Chapter 3: Contract Management of P3 Schools	SRSB	1				1
<b>Recommendations</b>		<b>18</b> 90%	<b>2</b> 10%	<b>0</b> 0%	<b>0</b> 0%	<b>20</b> 100%

## Department of Environment

<b>February 2008</b>	ENV	6	1			7
Chapter 3: Environmental Monitoring and Compliance						



Status of Recommendations by Entity, by Chapter

Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
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Department of Environment (continued)

<b>June 2010</b> Chapter 3: Management of Contaminated Sites	ENV	4	13			17
<b>Recommendations</b>		<b>10</b> 42%	<b>14</b> 58%	<b>0</b> 0%	<b>0</b> 0%	<b>24</b> 100%

Department of Health and Wellness

<b>June 2007</b> Chapter 2: Management of Diagnostic Imaging Equipment	DHW	1			4	5
Chapter 3: Emergency Health Services	DHW	7			3	10
Chapter 4: Long-term Care – Nursing Homes and Homes for the Aged	DHW	3			5	8
<b>February 2008</b> Chapter 4: Communicable Disease Prevention and Control (former Department of Health Promotion and Protection)	DHW	15	4			19
<b>November 2008</b> Chapter 4: Home Care	DHW	17	11	1		29
<b>April 2009</b> Chapter 2: Audit Committees	DHW	1	1			2
<b>July 2009</b> Pandemic Preparedness	DHW	25	3			28
<b>February 2010</b> Chapter 2: Electronic Health Records	DHW	2	6			8
<b>June 2010</b> Chapter 4: Mental Health Services	DHW	7	7			14
<b>Recommendations</b>		<b>78</b> 63%	<b>32</b> 26%	<b>1</b> 1%	<b>12</b> 10%	<b>123</b> 100%



Status of Recommendations by Entity, by Chapter						
Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
<b>District Health Authorities</b>						
<b>June 2007</b> Chapter 2: Management of Diagnostic Imaging Equipment	CBDHA CDHA	9 10			2 2	11 12
<b>July 2009</b> Pandemic Preparedness	PCHA	1				1
<b>June 2010</b> Chapter 4: Mental Health Services	AVDHA CDHA CEHHA CHA IWK PCHA	3 3 2 2 2	1 1 2 1 1 1			4 4 4 1 3 1
<b>Recommendations</b>		<b>30</b> <b>73%</b>	<b>7</b> <b>17%</b>	<b>0</b> <b>0%</b>	<b>4</b> <b>10%</b>	<b>41</b> <b>100%</b>
<b>Department of Justice</b>						
<b>June 2007</b> Chapter 5: Maintenance Enforcement Program	DOJ	18				18
<b>Recommendations</b>		<b>18</b> <b>100%</b>	<b>0</b> <b>0%</b>	<b>0</b> <b>0%</b>	<b>0</b> <b>0%</b>	<b>18</b> <b>100%</b>
<b>Department of Service Nova Scotia and Municipal Relations</b>						
<b>June 2007</b> Chapter 5: Maintenance Enforcement Program	SNSMR	1				1
<b>April 2009</b> Chapter 4: Truck Safety	SNSMR	5	1			6
<b>November 2010</b> Chapter 4: Registry Systems	SNSMR	5	16			21
<b>Recommendations</b>		<b>11</b> <b>39%</b>	<b>17</b> <b>61%</b>	<b>0</b> <b>0%</b>	<b>0</b> <b>0%</b>	<b>28</b> <b>100%</b>
<b>Department of Transportation and Infrastructure Renewal</b>						
<b>November 2008</b> Chapter 6: Public Passenger Vehicle Safety (formerly assigned to Nova Scotia Utility and Review Board)	DTIR	5	2			7



Status of Recommendations by Entity, by Chapter

Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
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Department of Transportation and Infrastructure Renewal (Continued)

<b>April 2009</b> Chapter 4: Truck Safety	DTIR	2	3			5
<b>Recommendations</b>		<b>7</b> 58%	<b>5</b> 42%	<b>0</b> 0%	<b>0</b> 0%	<b>12</b> 100%

Office of the Chief Information Officer

<b>February 2008</b> Chapter 5: Governance of Information Technology Operations	CIO	1	5			6
<b>April 2009</b> Chapter 3: Information Technology Security	CIO	15	6			21
<b>November 2010</b> Chapter 4: Registry Systems	CIO	1	3			4
<b>Recommendations</b>		<b>17</b> 55%	<b>14</b> 45%	<b>0</b> 0%	<b>0</b> 0%	<b>31</b> 100%

Department of Economic and Rural Development and Tourism

<b>February 2010</b> Chapter 2: Financial Assistance to Businesses through NSBI and IEF (former Office of Economic Development)		2	2			4
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Department of Finance

<b>June 2010</b> Chapter 5: Follow-up of 2007 Audit Recommendations			1			1
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Department of Labour and Advanced Education

<b>November 2008</b> Chapter 5: Pension Regulation		2	2	1		5
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Status of Recommendations by Entity, by Chapter						
Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
<b>Emergency Management Office</b>						
<b>July 2009</b> Pandemic Preparedness			1	1		2
<b>Executive Council Office</b>						
<b>July 2009</b> Pandemic Preparedness		2				2
<b>June 2010</b> Chapter 2: Financial Assistance to Businesses through NSBI and IEF		1				1
<b>Sub-total</b>		<b>3</b>				<b>3</b>
<b>Internal Audit Centre</b>						
<b>November 2008</b> Chapter 3: Internal Audit		4				4
<b>Nova Scotia Business Inc.</b>						
<b>June 2010</b> Chapter 2: Financial Assistance to Businesses through NSBI and IEF		1	1			2
<b>Nova Scotia Community College</b>						
<b>November 2008</b> Chapter 3: Internal Audit		3	1			4
<b>Nova Scotia Liquor Corporation</b>						
<b>November 2008</b> Chapter 3: Internal Audit		3				3
<b>Office of Immigration</b>						
<b>June 2008</b> Phase One: Economic Steam of the Nova Scotia Nominee Program		1				1



Status of Recommendations by Entity, by Chapter

Report and Chapter	Entity	Complete	Not Complete	Do Not Intend to Implement	Failed to Implement	Total
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Office of Immigration (Continued)

<b>October 2008</b> Phase Two: Economic Stream of the Nova Scotia Nominee Program		1				1
<b>Sub-total</b>		<b>2</b>				<b>2</b>

Treasury Board Office

<b>February 2008</b> Chapter 5: Governance of Information Technology Operations		1				1
<b>November 2008</b> Chapter 3: Internal Audit				1		1
<b>April 2009</b> Chapter 2: Audit Committees		8	1	1		10
<b>Sub-total</b>		<b>9</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>12</b>

<b>Total Recommendations</b>		<b>257</b> 62%	<b>132</b> 32%	<b>7</b> 2%	<b>16</b> 4%	<b>412</b> 100%
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