



---

# Introduction

---





---

# 1 Message from the Auditor General

## Introduction

- 1.1 I am pleased to present my November 2013 Report to the House of Assembly on work completed by my Office in the summer and fall of 2013.
- 1.2 In the last six months I have submitted the following reports.
  - My Report to the House of Assembly on work completed by my Office in early 2013, dated May 1, 2013, was tabled on May 22, 2013.
  - My Business Plan for 2013-14, and my Report on Performance for 2012-13 were provided to the Public Accounts Committee on May 28, 2013 and July 11, 2013 respectively.
  - My Report on the Province's March 31, 2013 consolidated financial statements, dated July 25, 2013, was tabled with the Public Accounts by the Minister of Finance on July 31, 2013.
  - My Review of MLA Samson's Entitlement to Benefits as an Outside Member, dated July 29, 2013, was tabled on August 2, 2013.
- 1.3 I wish to acknowledge the valuable efforts of my staff who deserve the credit for the work reported here. As well, I wish to acknowledge the cooperation and courtesy we received from staff in departments and agencies during the course of our work.

## Chapter Highlights

- 1.4 This report presents the results of audits completed in 2013 at a number of departments.

### Performance Audits

#### *Chapter 2 – Government-wide: Controls Over Disposal of IT Assets*

- 1.5 The provincial government does not have adequate data security and inventory controls to prevent sensitive information from being exposed when information technology assets are disposed of and sent for reuse elsewhere – primarily in the public education system. Computers issued to government employees are not configured to encrypt the data on their hard drives.



Government does not have a complete inventory record of its information technology assets. Reconciliations of physical IT assets to inventory records are not performed. There is no validation that all computers sent for secure wiping were actually wiped. Policies and procedures do not have enough detail to provide sufficient guidance in the protection of sensitive data and secure disposal of information technology assets.

***Chapter 3 – Economic and Rural Development and Tourism: Funding Programs***

- 1.6 The funding programs we examined at the Department of Economic and Rural Development and Tourism are not well-managed. The Department has not taken sufficient action to address the concerns identified in our 2011 audit of the Industrial Expansion Fund. Although a process guide was developed, it is not consistently followed. We also found many issues with the projects we examined in the Strategic Initiatives Program. Overall, we identified a lack of monitoring of approved projects to verify that funds were spent as intended.

***Chapter 4 – Health and Wellness: Public Health Surveillance***

- 1.7 Although the Department of Health and Wellness has made improvements in recent years, significant changes are still needed to move Nova Scotia to an adequate public health surveillance system. Current information systems have limited functionality because they do not support detailed analysis of disease data. This makes it harder to understand increases in specific diseases or outbreaks. Staff often rely on paper files for detailed information; this can cause delays searching for files in an outbreak. Additionally, the surveillance system does not address other areas of public health such as indicators of overall population health.

***Chapter 5 – Labour and Advanced Education: Occupational Health and Safety***

- 1.8 We found the Department of Labour and Advanced Education's investigations into serious workplace accidents are adequate. However, there was insufficient evidence in inspection files to determine whether occupational health and safety inspections were adequately carried out. Orders issued by inspectors to address health and safety weaknesses are not adequately followed up to ensure corrective action is taken. Improvements in operational planning and monitoring are also needed to ensure high-risk workplaces are targeted for inspections.