

Chapter 3

Follow-up of Prior Year Observations and Recommendations

Key Messages:

- Government departments and organizations are not acting fast enough to manage fraud risks
- Overall, government organizations disclosing travel and hospitality expenses as required by directive
- Five public service units not disclosing travel and hospitality expenses until we raised it with them
- Some organizations expanded their travel and hospitality disclosures
- Action taken to fill board vacancies, but some vacancies remain
- NS Teachers' Pension Plan deficit continues to threaten its long-term financial sustainability
- There is no formal plan on how the Province and NSTU will address the NSTPP's \$1.4 billion deficit

Reasons Supporting Key Messages

Slow Action on Fraud Risk Management in Government Departments and Organizations

Observations

- Nearly 80% have not completed fraud risk assessments
- 35% of government organizations do not have an approved fraud policy
- 55% of government organizations have not evaluated the need for a fraud tip hotline

Examples

- Education and Early Childhood Development (budget of \$1.7 billion)
- Internal Services (budget of \$189 million)
- NS Business Inc. (budget of \$57 million)
- IWK (budget of \$283 million)
- Most school boards (budgets totaling \$876 million)
- All school boards except the Halifax and Strait Regional School Boards (budgets totaling \$795 million)

Travel and Hospitality Disclosure in Government Organizations

Observations

- 5 public service units that did not disclose began to disclose when we raised the requirement with them
- 7 of 8 organizations not disclosing in 2017 are now doing so
- Disclosure expanded at two large organizations to multiple positions

Examples

- Human Rights Commission
- Legislative Services (which includes the Office of the Legislative Counsel and Office of the Speaker)
- NS Police Complaints Commissioner
- NS Securities Commission
- Office of the Ombudsman
- Harbourside Commercial Park Inc., NS Farm Loan Board, NS Fisheries and Aquaculture Loan Board, NS Lands Inc., NS School Insurance Exchange, NS School Insurance Program Association, Sydney Steel Corporation
- IWK: Chief Executive Officer, Chief Operating Officer, Chief Communications, General Counsel, All Vice Presidents
- NS Health Authority: Chief Executive Officer, Chief Financial Officer, Chief Nursing Officer, All Vice Presidents



Board Vacancies – Vacancies remain in some organizations

Observation

- Board vacancies continue at:
 - Halifax-Dartmouth Bridge Commission*
 - NS Crop and Livestock Insurance Commission*
 - NS Health Research Foundation
 - NS Legal Aid Commission (vacancies are intentional due to new legislation expected in the fall of 2018)
 - Public Archives of NS*

Number of Vacancies

March 31, 2018

2 of 9 (22%)
4 of 6 (67%)
4 of 10 (40%)
4 of 17 (24%)
2 of 8 (25%)

* Some or all vacancies filled after March 31, 2018

Public Sector Pensions

Observation

- NS Teachers' Pension Plan remains in serious financial condition
- Since 2008, teachers retiring on or after August 1, 2006 have not received a pension increase

Examples

- 78.4% funded (2016 – 77.7%)
- Deficit of \$1.4 billion
- An extra \$57 million paid by Province over the past five years

- NS Health Employees' Pension Plan continues to have larger surplus

- 139.5% funded (2016 – 131.7%)

- NS Public Service Superannuation Plan maintains smaller surplus

- 103.4% funded (March 31, 2017 – 104.1%)

5 Questions Nova Scotians may want to ask:

- Why does a government that collects and spends nearly \$12 billion a year not have its fraud risks fully assessed and managed?
- Given the Auditor General's past attention to travel and hospitality, why are organizations slow to expand travel and hospitality disclosures?
- Why were government organizations such as Legislative Services which accounts for Speaker's Office expenses not aware of the need to disclose travel and hospitality?
- Why do board vacancies take so long to get filled and what is the impact of these vacancy rates?
- How did the Nova Scotia Teachers' Pension Plan get in such bad financial condition and why is there no formal plan to get in better shape?

3 Follow-up of Prior Year Observations and Recommendations

Purpose

- 3.1 The purpose of this chapter is to follow up on the matters that we reported in our October 2017 Financial Report in relation to:
- Fraud risk management
 - Disclosure of travel and hospitality expenses
 - Board vacancies
 - Public sector pensions
 - Recommendations from prior years
- 3.2 To determine the status of progress in these areas as at March 31, 2018, we asked management of government departments and organizations and reviewed other information on their websites. Management's responses to the matters noted above have not been audited, but we have cleared this chapter with the named organizations.

Fraud Risk Management

- 3.3 *Background* – Fraud within the public sector is concerning because it can result in the loss of public monies and reduce the public's confidence in the Province's financial reporting and its ability to safeguard public assets. It is important for the Province to have mechanisms in place to appropriately manage the risk of fraud.
- 3.4 In 2017, the Government adopted a fraud policy with the objectives of aiding in the prevention and detection of government fraud, and in promoting consistency across government. As part of adopting this policy, mandatory online training was required to be completed by all civil servants. This policy directly applies to all government departments and crown corporations, and although not required, it is recommended that other government organizations embrace the intent of the policy.
- 3.5 As indicated in the policy, specific components of the Province's fraud risk management program include:
- fraud policies and procedures
 - fraud risk assessment
 - fraud awareness education and training



- fraud prevention and detection techniques
- well-documented framework for reporting and investigating allegations of fraud

3.6 In 2017, we inquired with government departments and organizations on the status of certain aspects of a fraud management program and noted that all government departments had in place a fraud policy and 17 percent had completed a fraud risk assessment. Within government organizations, we found that 29 percent had a fraud policy in place and 12 percent had completed a fraud risk assessment.

3.7 Although research shows that tips account for about 40 percent of all fraud discoveries, we noted in 2017 that no government department had a fraud tip hotline in place and that the Nova Scotia Liquor Corporation was the only government organization using a hotline.

3.8 As a result, last year we recommended that the Province address the weaknesses and risks related to fraud management. Executive Council agreed that those responsible for oversight of government departments and organizations should continually address weaknesses and risks to the Province.

 Nearly 80 percent of government departments have not completed fraud risk assessments

3.9 *2018 follow-up* – As at March 31, 2018, 14 (78%) government departments had yet to complete fraud risk assessments, including many sizeable departments such as Education and Early Childhood Development and Internal Services with budgets of \$1.7 billion and \$189 million, respectively. Only one additional department, Public Service, completed a fraud risk assessment in fiscal 2018.

 35 percent of government organizations do not have an approved fraud policy and 80 percent have not completed fraud risk assessments

3.10 Our 2018 follow-up of government organizations indicated that although 19 additional government organizations adopted a fraud policy, most school boards (budgets totaling \$876 million) and the IWK Health Centre (budget of \$283 million) have yet to develop a fraud policy.

3.11 Four organizations completed fraud risk assessments in 2018, but most school boards (budgets totaling \$1.3 billion) and Nova Scotia Business Inc. (budget of \$57 million) are examples of sizeable government organizations that have not yet completed fraud risk assessments.

3.12 Overall results as at March 31, 2018 with comparison to the prior year are summarized in the following table.



Fraud Management Responses Comparison								
Fraud Management Component	Government Departments				Government Organizations			
	2018 18 Responses		2017 18 Responses		2018 51 Responses		2017 48 Responses	
	Yes	No	Yes	No	Yes	No	Yes	No
Approved fraud policy in place	18 100%	-	18 100%	-	33 65%	18 35%	14 29%	34 71%
Fraud risk assessment completed	4 22%	14 78%	3 17%	15 83%	10 20%	41 80%	6 12%	42 88%

3.13 Nearly \$11 billion is spent annually by government departments; therefore, the Province should satisfy itself that fraud risk is being managed. Departments with no fraud risk assessments should consider ways to complete their assessments on a timely basis.

➡ Fraud tip hotline being implemented by the Province

3.14 We followed up to determine whether government departments and organizations evaluated the usefulness of implementing fraud tip hotlines into their fraud management strategies. In 2017-18, the Province reviewed best practices and decided to implement an externally managed fraud/whistleblower hotline that will provide services to all government departments. The hotline is expected to be in place by December 31, 2018.

➡ 55 percent of government organizations have not considered a fraud tip hotline

3.15 Our enquiry of government organizations revealed that 28 of 51 (55%) have not considered the usefulness of a fraud tip hotline. This includes most school boards (budgets totaling \$795 million). Given that the Province considered the need and is implementing a fraud tip hotline for all government departments, government organizations should also evaluate the usefulness of a fraud tip hotline.

3.16 Refer to Appendices I and II for management's responses regarding certain aspects of their organization's fraud management programs.

Disclosure of Travel and Hospitality Expenses

3.17 *Background* – In September 2016, in response to an Auditor General recommendation to enhance openness and transparency through reporting, the Department of Finance and Treasury Board issued an administrative directive to agencies, boards, and commissions requiring senior management to disclose travel and hospitality expenses. By December 31, 2016, all departments and government organizations were required to publicly disclose travel and hospitality expenses of their senior management retroactive to April 1, 2016.



3.18 Last year, we reported that eight government organizations were not disclosing travel and hospitality of senior management as at June 30, 2017. We also noted that under the directive, senior management is defined as including “*Deputy Ministers, Associate Deputy Ministers, Deputy Heads, Chief Executive Officers and any other like position*” and that in several organizations only the travel and hospitality expenses of the most senior person were disclosed. As a result, we recommended that the directive be evaluated to consider other executive-type positions. We also suggested that government organizations review their assessments on what constitutes senior management to ensure that their disclosures meet the spirit of openness and transparency.

➡ Nearly all government organizations disclosing travel and hospitality expenses except one

3.19 *2018 follow-up* – We followed up with the eight organizations previously reported as not disclosing travel and hospitality expenses and noted that seven of these entities are now disclosing as required.

- Harbourside Commercial Park Inc.
- Nova Scotia Farm Loan Board
- Nova Scotia Fisheries and Aquaculture Loan Board
- Nova Scotia Lands Inc.
- Nova Scotia School Insurance Exchange
- Nova Scotia School Insurance Program Association
- Sydney Steel Corporation

3.20 As of August 2018, Arts Nova Scotia is the only organization yet to publicly disclose the travel and hospitality expenses of their senior management. We encourage Arts Nova Scotia to disclose in accordance with the administrative directive and to follow the same reporting process of all other government organizations.

➡ Travel and hospitality expenses disclosures expanded at the IWK Health Centre and the Nova Scotia Health Authority

3.21 We reviewed the travel and hospitality disclosures of nine large government organizations to determine their level of senior management disclosure. All nine organizations complied with the administrative directive; however, the following table highlights the differences in the level of disclosure between them as at March 31, 2018. Although, the definition of senior management was not expanded in 2018, we are pleased to report that both the IWK Health Centre and the Nova Scotia Health Authority now disclose more than just their CEOs’ travel and hospitality expenses.



Senior Management Expense Disclosure at Large Government Organizations as at March 31, 2018	
Government Organization	Positions Disclosed
Izaak Walton Killam Health Centre	President and Chief Executive Officer Chief Operating Officer Chief, Communications and Public Affairs General Counsel All Vice Presidents
Nova Scotia Health Authority	President and Chief Executive Officer Chief Financial Officer Chief Nursing Officer All Vice Presidents
Annapolis Valley Regional School Board	Superintendent
Cape Breton-Victoria Regional School Board	Superintendent
Halifax Regional School Board	Superintendent
Halifax-Dartmouth Bridge Commission	Chief Executive Officer General Manager All provincial appointed members of the Board
Housing Nova Scotia	Chief Executive Officer
Nova Scotia Business Inc.	President and Chief Executive Officer Chief Operating Officer Vice President, Sales and Strategic Marketing
Tourism Nova Scotia	Chief Executive Officer Chief Operating Officer

3.22 We continue to encourage the definition of senior management within the directive be expanded to include other executive-type positions with senior management responsibilities. We also encourage government organizations to voluntarily review their assessments on what constitutes senior management and consider expanding their travel and hospitality disclosures to ensure they meet the spirit of accountability behind the directive.



Five public service units were not disclosing travel and hospitality expenses even though required

3.23 The administrative directive issued by the Department of Finance and Treasury Board in September 2016 applies to the Province's public service units which are listed in Schedule 10 of the 2018 Public Accounts. During our work in February 2018, we found that the following five public service units were not in compliance with the directive, as they were not publicly disclosing travel and hospitality expenses of their senior management even though required since 2016.

- Human Rights Commission
- Legislative Services (which includes the Office of the Legislative Counsel and Office of the Speaker)
- Nova Scotia Police Complaints Commissioner



- Nova Scotia Securities Commission
- Office of the Ombudsman

3.24 When we brought this to the attention of the organizations' management, they began to disclose travel and hospitality expenses. Management in these units indicated they were not aware of the requirement, as the Department of Finance and Treasury Board did not inform them of the administrative directive. However, all organizations are responsible for being aware of and adhering to government directives.

Board Vacancies

3.25 *Background* – Vacant board positions within the Province's government organizations should be filled in a timely manner to achieve the level of oversight envisioned when the boards were established. In 2017, we surveyed government organizations and noted that 33 percent had board vacancies, and that on average, these positions were vacant for more than 13 months. Consequently, we recommended that Executive Council ensure that those responsible address the vacancy issue.



Action taken to support the filling of board vacancies, but some vacancies remain

3.26 *2018 follow-up* – We followed up with Executive Council to determine if progress had been made in filling board vacancies. Executive Council indicated that the following actions have been taken:

- launched an online application system
- expanded recruitment and outreach methods
- engaged with certain advocacy groups to improve the diversity on boards
- enhanced tracking of board vacancies

3.27 We followed up with the seven government organizations that in 2017 had a board vacancy rate of greater than 20 percent. With the exception of the Nova Scotia Crop and Livestock Insurance Commission, the other six organizations had the same number of or fewer vacancies on March 31, 2018 than on March 31, 2017. The following table shows the board vacancy status at March 31, 2017 and March 31, 2018.



Government Organization Board Vacancy Comparison		
Organization	Number of Vacancies March 31, 2018	Number of Vacancies March 31, 2017
Arts Nova Scotia	0 of 11 (0%)	3 of 11 (27%)
Halifax-Dartmouth Bridge Commission*	2 of 9 (22%)	3 of 9 (33%)
Invest Nova Scotia Board	0 of 9 (0%)	2 of 9 (22%)
Nova Scotia Crop and Livestock Insurance Commission*	4 of 6 (67%)	3 of 6 (50%)
Nova Scotia Health Research Foundation	4 of 10 (40%)	4 of 10 (40%)
Nova Scotia Legal Aid Commission**	4 of 17 (24%)	4 of 17 (24%)
Public Archives of Nova Scotia*	2 of 8 (25%)	4 of 8 (50%)

* Some or all vacancies filled after March 31, 2018

** Vacancies are intentional due to new legislation expected in the fall of 2018

Public Sector Pensions

3.28 *Background* – In our October 2017 Financial Report, we highlighted the importance of pensions in Nova Scotia’s public sector. From employees in the public sector who are counting on their pensions being there when they retire, to the Province which assumes legal liability for some pension plans, all Nova Scotians have a direct or indirect interest in pensions.

3.29 This year, we provide an update on the funded status and indexing rates of the three largest public sector pension plans in Nova Scotia. The three largest plans are:

- Nova Scotia Health Employees’ Pension Plan (health care plan)
- Nova Scotia Public Service Superannuation Plan (public service plan)
- Nova Scotia Teachers’ Pension Plan (teachers’ plan)

➡ Nova Scotia Teachers’ Pension Plan remains in serious financial condition with a deficit of \$1.4 billion

3.30 *2018 follow-up* – The funded status of a pension plan is a primary indicator of a plan’s financial health. A fully funded pension plan means its plan assets can cover its pension benefit liabilities.

3.31 The following is an updated five-year funded status comparison of the three plans. As the table below shows, the three plans continue to have very different financial positions, and while the health care and public service plans stay positively funded, the teachers’ plan remains significantly underfunded.



Five-Year Comparison of the Pension Plans' Funded Status			
	Health Care	Public Service*	Teachers'
2017	139.5%	103.4%	78.4%
2016	131.7%	104.1%	77.7%
2015	132.1%	99.1%	75.7%
2014	126.4%	106.5%	77.3%
2013	118.5%	104.4%	75.0%

*For fiscal periods March 31, 2014 through March 31, 2018

3.32 The funded status of the teachers' plan should be concerning to all Nova Scotians because the Province is responsible for half of the \$1.4 billion teachers' plan deficit. This means that the Province's share of the December 31, 2017 deficit was \$703 million (December 31, 2016 – \$705 million).



Teachers retiring on or after August 1, 2006 have not received a pension increase since 2008

3.33 Indexing allows pensioners to receive an increase in their pension payments to help keep up with the overall cost increases in goods and services. While all three pension plans include provisions for indexing, the terms under which indexing applies varies between the plans. In the case of the teachers' plan, indexing for teachers who retired on or after August 1, 2006 can only occur if the funded status of the plan is more than 90 percent. Because the teachers' plan remains in a funded status below the 90 percent threshold, teachers retiring on or after August 1, 2006 have not received a pension increase since 2008.

3.34 Pensioners in the other plans and teachers who retired before August 1, 2006 continue to have their pensions indexed in accordance with their plan provisions. The following table shows the indexing received by retirees over the past five years.

2014 to 2018 Actual Indexing Rates				
	Health Care	Public Service*	Teachers' Pre-2006**	Teachers' Post-2006
2018	1.60%	.85%	.60%	0%
2017	1.30%	.85%	.60%	0%
2016	1.00%	.85%	.30%	0%
2015	2.00%	1.25%	.70%	0%
2014	1.10%	1.25%	.20%	0%
Total	7.0%	5.05%	2.40%	0%

* Rates set to 2020 by Public Service Superannuation Plan Trustee Inc.

** Pre-2006 – for pensions with an effective date before August 1, 2006, indexing is available



➡ The Province has paid an extra \$57 million into the teachers' pension plan over the past five years due to the poor financial position of the plan

- 3.35 In addition to the annual mandatory contributions to the health care, public service, and teachers' plans, during 2018, the Province paid an additional \$14.8 million in special contributions to the teachers' pension plan. This special contribution is the result of the Province agreeing to make an additional contribution to the fund when the plan's liabilities exceed its assets by more than 10 percent.
- 3.36 The amount of this special contribution is based on the present value of forgone indexing for teachers retired on or after August 1, 2006, as determined annually by an actuary. This contribution increases plan assets and assists in improving the overall financial position of the teachers' plan.
- 3.37 Over the past five years, the Province paid \$57 million in special contributions to the teachers' plan. With a funded status of 78.4 percent at December 31, 2017, these special contributions are anticipated to continue until the plan reaches a funded status of 90 percent or greater.

➡ No formal plan on how the Province and the Nova Scotia Teachers' Union will address the \$1.4 billion deficit in the teachers' pension plan

- 3.38 To date, we have not conducted a performance audit of the teachers' plan and cannot comment on governance, oversight, and effectiveness of its systems and practices. We can however, raise the matter of the Province and the Nova Scotia Teachers' Union (NSTU) not having a formal plan in place to address the pension plan deficit. Without a plan, teachers, retirees, and Nova Scotians do not know how the \$1.4 billion deficit will be addressed.
- 3.39 In recent years, the Province and the NSTU have taken steps to deal with the deficit. These steps involved increasing monthly contributions of teachers, limiting inflation increases for teachers retiring on or after August 1, 2006, as well as special contributions from the Province. However, it is unknown what these changes are expected to achieve. Over the past five years, the teachers' pension plan deficit has decreased from \$1.7 billion to the current \$1.4 billion.
- 3.40 The financial position of the teachers' plan is in sharp contrast to the health care and public service plans. This raises excellent questions for discussion in the public sector, such as how the teachers' plan arrived at this position, and when will a plan be put in place to address the deficit.
- 3.41 The seriousness of the teachers' plan deficit continues to be addressed by the Trustee Chair. In the 2017 Annual Report, he states:



“While there is no immediate risk that the Plan will be unable to meet its ongoing pension obligations, it is important to note that the Plan’s financial position could deteriorate going forward unless the Nova Scotia Teachers’ Union and the Province together take very significant steps.”

3.42 The Province holds half the positions on the Teachers’ Pension Board; therefore, we recommend they initiate discussions with the NSTU to develop and implement a formal plan to address the deficit.

Recommendations from Prior Years

➡ Four recommendations made over two years ago are still not complete

3.43 After two years, we routinely follow up and report on implementation of our audit recommendations made in Financial Reports. When we follow up, we expect government departments and organizations to have implemented 80 percent of the recommendations. We continue to follow up on the status of those recommendations initially reported as not complete and continue to follow up until the recommendation is complete or otherwise addressed (e.g., do not intend to implement, action no longer required). Below are the six recommendations we are following up on because they were last reported as not complete.

Recommendations Made Over Two Years Ago	
Report and Recommendation	Status
<p>January 2014 2.9 The Controller’s Office should prepare an appropriate and effective assessment of the risk of material misstatement to the consolidated financial statements, due to fraud or error. This assessment should include identifying risks of fraud and error, estimating the significance of each risk, assessing the likelihood of each risk, and documenting the action, if any, required to address the identified risks.</p>	Not Complete
<p>2.10 The Controller’s Office should prepare a description of the process for monitoring of internal controls to be included in Government’s Management Manuals. The results of monitoring activities should be communicated to the Province’s Audit Committee. Any control deficiencies identified as a result of monitoring should be addressed on a timely basis.</p>	Not Complete
<p>November 2015 3.1 The Department of Finance and Treasury Board should have a central tracking system to monitor external auditor recommendation implementation results in government agencies, boards and commissions. Entities with low implementation rates should be monitored and encouraged to fix the deficiencies.</p>	Complete
<p>February 2015 4.2 The Department of Health and Wellness needs to develop business plan and accountability reporting guidance for district health authorities and the IWK Health Centre that requires these entities to develop and report on specific and measureable outcomes for their core business activities.</p>	Complete



Recommendations Made Over Two Years Ago	
Report and Recommendation	Status
February 2015	
5.5 The Department of Community Services should reassess eligibility of clients as required by the Department's procedures to ensure ongoing validity of payments.	Not Complete
5.6 Department of Community Services' management should monitor the operating effectiveness of controls to reassess client eligibility on a regular basis.	Not Complete

3.44 We made two of the above recommendations more than four years ago and they continue to not be implemented by the Controller's Office. We encourage government departments and organizations to complete the outstanding recommendations, as it will help improve performance and reduce exposure to known risks.



Appendix I

Management's Responses from Government Departments Regarding Certain Aspects of a Fraud Management Program

Of the 18 government departments listed in Schedule 10 of the 2018 Public Accounts, below is the March 31, 2018 status of certain aspects of a fraud management program.

Government Department	Fraud Policy	Fraud Risk Assessment
Agriculture	Yes	No
Business	Yes	No
Communities, Culture and Heritage	Yes	No
Community Services	Yes	No*
Education and Early Childhood Development	Yes	No
Energy	Yes	No
Environment	Yes	No
Finance and Treasury Board	Yes	No*
Fisheries and Aquaculture	Yes	No
Health and Wellness	Yes	Yes
Internal Services	Yes	No
Justice	Yes	Yes
Labour and Advanced Education	Yes	No
Municipal Affairs	Yes	No*
Natural Resources	Yes	No
Public Service	Yes	Yes
Seniors	Yes	No
Transportation and Infrastructure Renewal	Yes	Yes
Total	18 Yes (100%)	4 Yes (22%) 14 No (78%)

* Management indicated progress is being made in this area (unaudited)



Appendix II

Management's Responses from Government Organizations Regarding Certain Aspects of a Fraud Management Program

Of the 53 active government organizations (governmental units, government business enterprises, government partnership arrangements) listed in Schedule 10 of the 2018 Public Accounts, below is the March 31, 2018 status of certain aspects of a fraud management program.

Government Organization	Fraud Policy	Fraud Risk Assessment	Evaluated Usefulness of Fraud Hotline
Education Sector			
Annapolis Valley Regional School Board	No	No	No
Atlantic Provinces Special Education Authority	No	No	No
Cape Breton-Victoria Regional School Board	No	No	No
Chignecto-Central Regional School Board	No	No	No
Conseil scolaire acadien provincial	No	No	No
Halifax Regional School Board	Yes	No	Yes
Nova Scotia Community College	Yes	No*	Yes
Nova Scotia School Boards Association	No	No	No
Nova Scotia School Insurance Exchange	No*	No	No
Nova Scotia School Insurance Program Association	No*	No	No
South Shore Regional School Board	No	No	No
Strait Regional School Board	No	Yes	Yes
Tri-County Regional School Board	No	No	No
Health Sector			
Izaak Walton Killam Health Centre	No	No*	No*
Nova Scotia Health Authority	Yes	No*	Yes
Nova Scotia Health Research Foundation	No*	Yes	No
Sizeable Organizations			
Art Gallery of Nova Scotia	Yes	No	Yes
Canada-Nova Scotia Offshore Petroleum Board	Yes	Yes	Yes
Halifax Convention Centre Corporation	Yes	No	Yes
Halifax-Dartmouth Bridge Commission	Yes	Yes	Yes
Harbourside Commercial Park Inc.	Yes	No*	Yes
Highway 104 Western Alignment Corporation	Yes	No	No
Housing Nova Scotia	Yes	Yes	Yes
Nova Scotia Business Inc.	Yes	No	No
Nova Scotia Crop and Livestock Insurance Commission	Yes	Yes	Yes
Nova Scotia Farm Loan Board	Yes	No	No
Nova Scotia Fisheries and Aquaculture Loan Board	Yes	No	No



Government Organization	Fraud Policy	Fraud Risk Assessment	Evaluated Usefulness of Fraud Hotline
Sizeable Organizations			
Nova Scotia Innovation Corporation	Yes	No	Yes
Nova Scotia Lands Inc.	Yes	No*	Yes
Nova Scotia Legal Aid Commission	Yes	No	No
Nova Scotia Liquor Corporation	Yes	Yes	Yes
Nova Scotia Municipal Finance Corporation	Yes	No	No
Nova Scotia Power Finance Corporation	Yes	Yes	Yes
Nova Scotia Provincial Lotteries and Casino Corporation	Yes	Yes	Yes
Nova Scotia Utility and Review Board	No*	No*	No
Public Archives of Nova Scotia	No	No	No
Tourism Nova Scotia	Yes	No	No
Waterfront Development Corporation Limited	Yes	No	No
Others			
Arts Nova Scotia	No	No	No
Canadian Sport Centre Atlantic	Yes	No	No
Council of Atlantic Premiers	Yes	No	Yes
Creative Nova Scotia Leadership Council	No Response	No Response	No Response
Gambling Awareness Foundation of Nova Scotia	Yes	No	Yes
Invest Nova Scotia Board	Yes	Yes	No
Law Reform Commission of Nova Scotia	Yes	No	Yes
Nova Scotia Primary Forest Products Marketing Board	No Response	No Response	No Response
Nova Scotia Strategic Opportunities Fund Incorporated	Yes	No	No
Perennia Food and Agriculture Incorporated	No	No	No
Resource Recovery Fund Board Inc.	No*	No	Yes
Schooner Bluenose Foundation	Yes	No	Yes
Sherbrooke Restoration Commission	Yes	No	No
Sydney Steel Corporation	Yes	No*	Yes
Sydney Utilities Limited	Yes	No*	Yes
Total Responses	33 Yes (65%) 18 No (35%)	10 Yes (20%) 41 No (80%)	23 Yes (45%) 28 No (55%)

* Management indicated progress is being made in this area (unaudited)

Note: Although 3313086 Nova Scotia Limited was active during 2018, it was not surveyed on its fraud management program, as the organization was dissolved on April 17, 2018.