



1 Message from the Auditor General

Introduction

- 1.1 I am pleased to present my November 2015 Report to the House of Assembly on work completed in 2015. This report focuses on the results of five performance audits.
- 1.2 I wish to recognize the hard work and results produced by my dedicated team of independent audit professionals. We strive to provide valuable recommendations and actions so that government can better serve Nova Scotians. I believe that the observations and recommendations identified in these five chapters, when acted upon by government, can help provide more effective services to Nova Scotians in a manner that is also increasingly more economical and efficient.
- 1.3 I also wish to acknowledge the cooperation and courtesy we received from staff in departments and agencies during the course of our work.
- 1.4 The team members who led these audits were:
 - Terry Spicer, CPA, CMA – Deputy Auditor General
 - Evangeline Colman-Sadd, CPA, CA – Assistant Auditor General
 - Andrew Atherton, CPA, CA – Audit Principal
 - Dianne Chiasson, CPA, CGA, PMI – Audit Principal
 - Robert Jewer, CPA, CGA – Audit Principal
 - Janet White, CPA, CA, CISA – Audit Principal

Overview and Chapter Highlights

- 1.5 The report has five performance audit chapters covering:
 - Regional School Board Governance and Oversight
 - Business Continuity Management
 - Funding to Universities
 - Monitoring and Funding Municipalities
 - Forest Management and Protection



1.6 These areas were chosen for audit given their significance.

- There are more than 120,000 students in public schools; school board budgets for 2014-15 totalled over \$1.2 billion.
- Nova Scotians rely on critical government programs and services. It is important that the province has business continuity plans in place to deal with possible service interruptions.
- Universities contribute \$1.4 billion to Nova Scotia's gross domestic product. The provincial operating grant to ten universities in 2014-15 was \$317 million.
- Strong municipal finances are important to Nova Scotia's economy. In recent years, four towns have dissolved and six are in the process of dissolution or amalgamation. In 2014-15, the province provided \$130 million in grants and funding to municipalities.
- Nova Scotia's forest industry has a significant impact on the provincial economy. Management and protection of this significant natural resource is important.