



February 8, 2017

Honourable Kevin Murphy
Speaker
House of Assembly
Province of Nova Scotia

Dear Sir:

I have the honour to submit herewith my Report to the House of Assembly under Section 18(2) of the Auditor General Act, to be laid before the House in accordance with Section 18(4) of the Auditor General Act.

Respectfully,

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Chapter 1: Follow-up of 2013 and 2014 Recommendations



Overall comments:

- Highest overall completion rate in past 10 years – 72% much better than last year (60%)
- Nine organizations implemented all recommendations; four last year
- Health Authority does not have timelines for completion of outstanding recommendations
- Progress by Transportation in improving operations unsatisfactory

Why we did this work:

- We audit areas that impact the lives of Nova Scotians
- We make recommendations to promote better government
- Where recommendations are not acted on, risks remain
- This report is a tool for the Public Accounts Committee, the House of Assembly, and the public to hold government accountable

What we found:

- 11 organizations had success; two are 90% and nine are 100% complete
- 232 of our 321 recommendations are complete

Overall Progress

- The highest completion rate in past 10 years
- Government's commitment to implementing recommendations evident in this year's completion rate
- Good oversight from management and central government has aided in this result
- Continued monitoring by Public Accounts Committee, audit committees, and others responsible for oversight will help ensure this continues

Concerns remain with some organizations

Nova Scotia Health Authority

- Has not established targets, leaving Nova Scotians unsure when surgery wait times will improve

Natural Resources

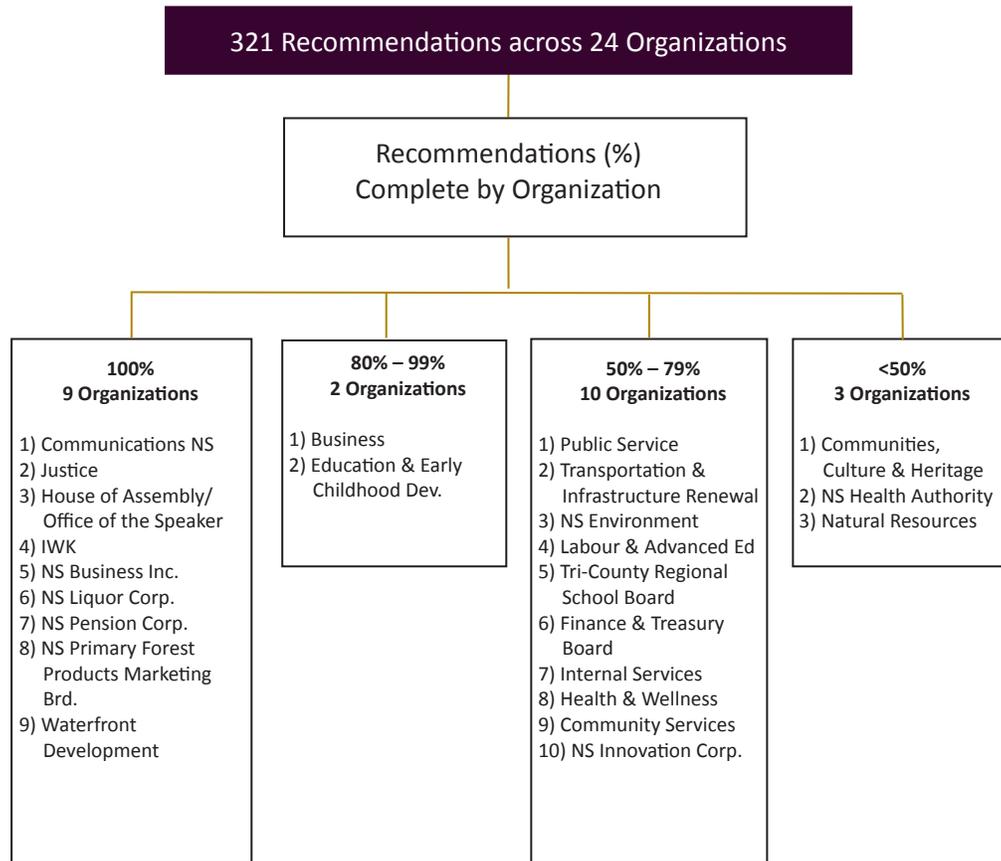
- Province still at risk for paying costs for restoring mining sites

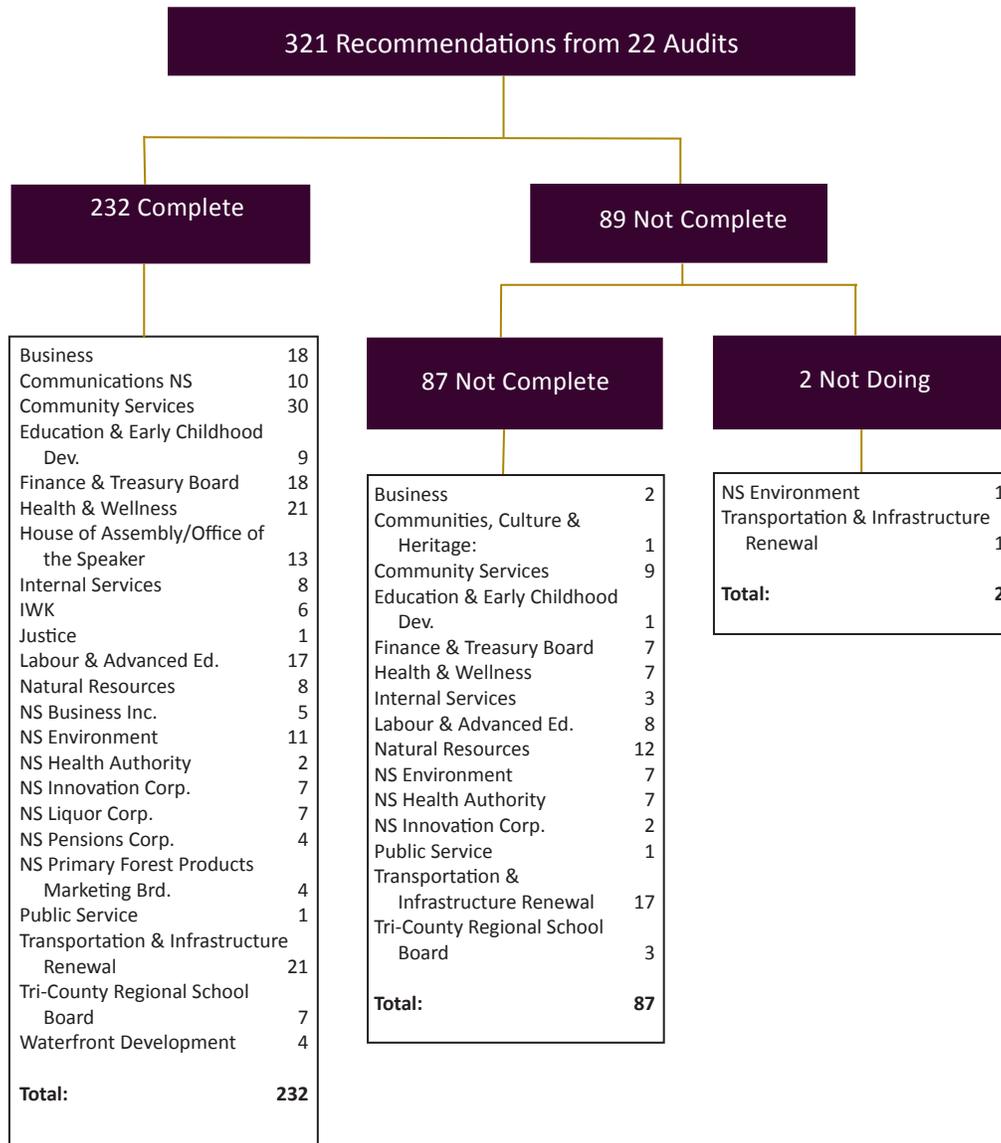
Transportation and Infrastructure Renewal

- Weak controls at mechanical branch operations increases risk of inventory loss or theft

Tri-County Regional School Board

- Governing Board has not established its information needs or determined why student performance is unsatisfactory







Not Complete (87 recommendations across 15 organizations)

| Four organizations responsible for 55% of recommendations not complete | | |
|--|---------------------|---|
| Organization | Number not complete | Chapter(s) |
| Transportation and Infrastructure Renewal | 17 | May 2013, Chapter 4 – Mechanical Branch Management |
| Natural Resources | 12 | May 2014, Chapter 7 – Mineral Resource Management |
| Community Services | 9 | May 2013, Chapter 3 – Foster Care Dec. 2014, Chapter 2 – Integrated Case Management System |
| Labour and Advanced Education | 8 | Nov. 2013, Chapter 3 – ERDT Funding Programs Nov. 2013, Chapter 5 – Occupational Health and Safety |
| Total | 46 | |

| Four organizations responsible for a further 30% of recommendations not complete | | |
|--|---------------------|---|
| Organization | Number not complete | Chapter(s) |
| Finance and Treasury Board | 7 | Feb. 2013, Chapter 2 – Results of Financial Audits and Reviews Jan. 2014, Chapter 2 – Results of Financial Audits and Reviews |
| Health and Wellness | 7 | Nov. 2013, Chapter 4 – Public Health Surveillance May 2014, Chapter 6 – Physician Alternate Funding Arrangements Dec. 2014, Chapter 4 –Surgical Waitlist and Operating Room Utilization |
| Nova Scotia Environment | 7 | May 2014, Chapter 5 – Public Drinking Water |
| Nova Scotia Health Authority | 7 | Jan. 2014, Chapter 3 – Public Service Superannuation Plan Dec. 2014, Chapter 4 – Surgical Waitlist and Operating Room Utilization |
| Total | 28 | |

| Seven organizations responsible for remaining 15% of recommendations not complete | | |
|---|---------------------|--|
| Organization | Number not complete | Chapter(s) |
| Internal Services | 3 | Nov. 2013, Chapter 2 – Disposal of IT Assets Dec. 2014, Chapter 2 – Integrated Case Management System |
| Tri-County Regional School Board | 3 | Dec. 2014, Chapter 3 – Tri-County Regional School Board |
| Business | 2 | Nov. 2013, Chapter 3 – ERDT Funding Programs |
| Nova Scotia Innovation Corporation | 2 | May 2013, Chapter 5 – Travel and Other Expenses |
| Communities, Culture and Heritage | 1 | Nov. 2013, Chapter 3 – ERDT Funding Programs |
| Education and Early Childhood Development | 1 | May 2014, Chapter 4 – iNSchool Student Information System |
| Public Service Commission | 1 | Jan. 2014, Chapter 3 – Public Service Superannuation Plan |
| Total | 13 | |

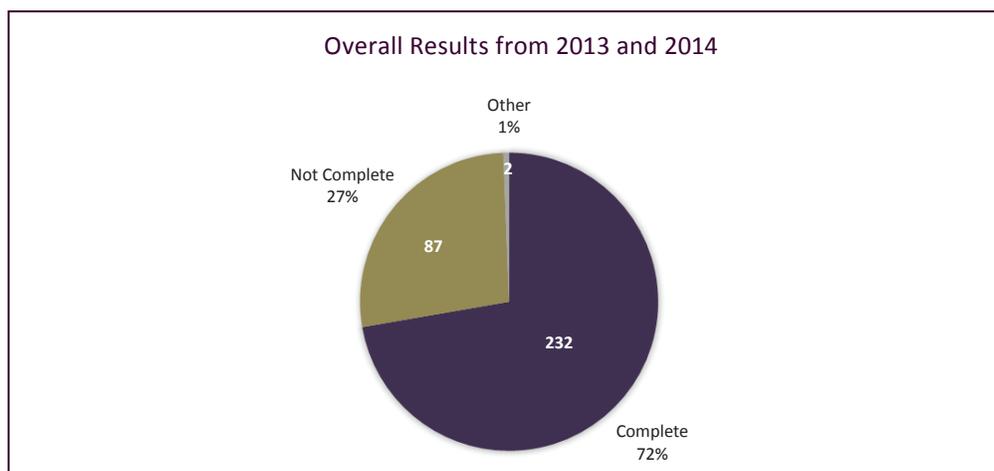
1 Follow-up of 2013 and 2014 Recommendations

Significant Observations

1.1 Our Office conducts audits to provide practical and constructive advice to improve government performance. We follow up on government's implementation of our audit recommendations after two years. Our review objective and scope are provided in Appendix 1.

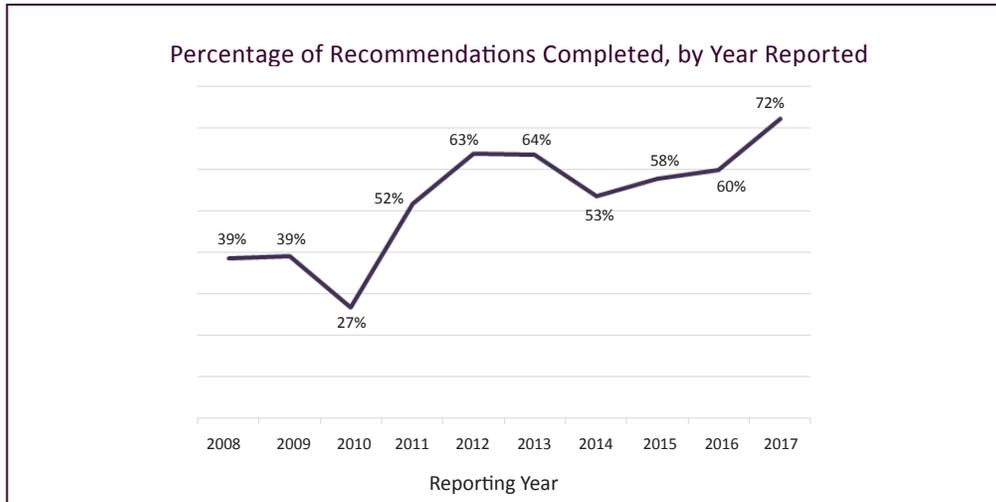
► **Overall implementation rate of 72% improved from prior year**

1.2 *Implementation status* – The following chart summarizes the status of the 321 recommendations made in our 2013 and 2014 reports.

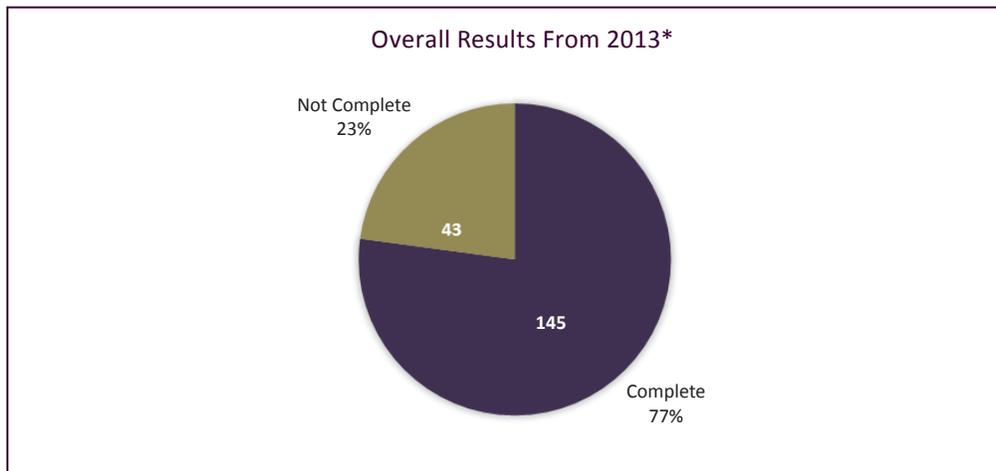


1.3 This year's overall implementation rate of 72% shows improvement from the 60% rate last year and is the best rate we have reported in the past 10 years. A contributing factor to the improved results is the Public Accounts Committee's ongoing attention to our chapters and asking organizations to report on progress to the Committee. Government's commitment to implementing our recommendations is evident from this year's results. We encourage government, audit committees, and others responsible for oversight to continue making implementation a priority. Key reasons which contribute toward success in achieving high implementation rates include:

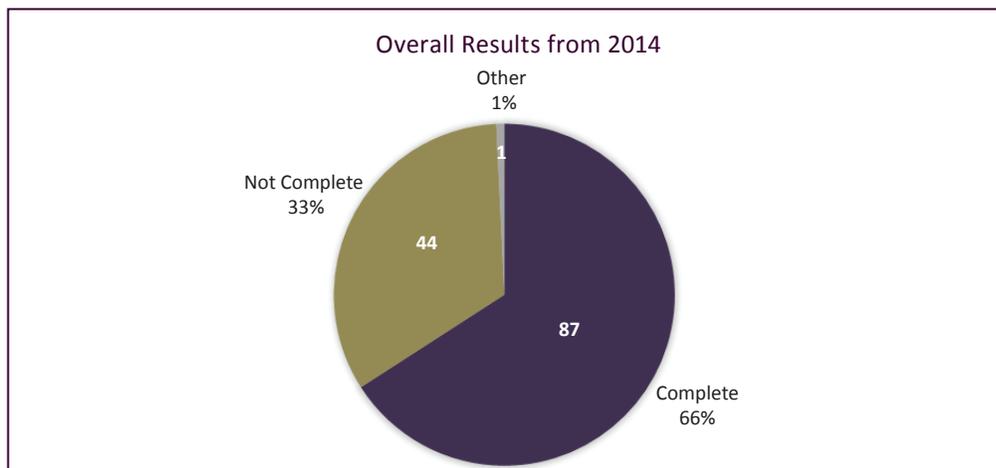
- Communications by senior management that implementing the recommendations is a priority.
- Establishing clear objectives and accountability at an appropriate level within the organization.
- Developing action plans and tracking progress.



1.4 Seventy-seven percent of recommendations reported in our 2013 reports and 66% from our 2014 reports have been completed. Some organizations have implemented most, or all, of their recommendations, while other organizations need to do better.



* 1 recommendation assessed as do not intend to implement; not included in chart above





► **Eleven government entities had positive results with implementation rates of over 80%**

1.5 *Government entity analysis* – The results by government entity (see Appendix 2) show which of the 24 organizations we audited made it a priority to correct known weaknesses by completing our recommendations. After two years, we expect organizations to have implemented at least 80% of their recommendations. We found 11 had implementation rates above 80%, including nine at 100%. While this is an improvement from last year's six entities with rates above 80% (including four at 100%), it is disappointing that 13 organizations completed less than 80% of their recommendations.

1.6 The entities with implementation rates over 80% are:

- Communications Nova Scotia (100% – 10 recommendations)
- Department of Justice (100% – 1 recommendation)
- Office of the Speaker/House of Assembly (100% – 13 recommendations)
- IWK Health Centre (100% – 6 recommendations)
- Nova Scotia Business Incorporated (100% – 5 recommendations)
- Nova Scotia Liquor Corporation (100% – 7 recommendations)
- Nova Scotia Pension Services Corporation (100% – 4 recommendations)
- Nova Scotia Primary Forest Products Marketing Board (100% – 4 recommendations)
- Waterfront Development Corporation (100% – 4 recommendations)
- Department of Business (90% – 18 of 20 recommendations)
- Education and Early Childhood Development (90% – 9 of 10 recommendations)

► **We are concerned with implementation rates of some organizations**

1.7 *Nova Scotia Health Authority* – The Nova Scotia Health Authority completed two (29%) of the seven recommendations from our audit of surgical waitlist and operating room utilization. Important recommendations, such as setting specific targets for short-term surgery wait times and publicly reporting against those targets, are not complete. Health Authority management said they have developed some internal targets and they plan to implement our recommendations province wide. Management told us, due to the merger of the former health authorities, they have not completed this work.



- 1.8 We recognize the challenge of combining nine health authorities into one entity, and are pleased management intends to implement our recommendations province wide. However, we expected to see defined timelines for when this will occur. While we noted management regularly informs the Board on processes management expects will address the issues underlying our recommendations, they do not have a complete plan, including a schedule, for the full implementation of those recommendations.
- 1.9 Our 2014 audit of surgical waitlist and operating room utilization found that Nova Scotia was not meeting national benchmarks. Nova Scotia's wait times for hip and knee replacement and cataract surgery continue to exceed the national benchmarks (see Appendix 4). For 2015, the Canadian Institute for Health Information ranked Nova Scotia last among provinces in meeting national knee and hip replacement benchmarks and tied for seventh for cataract surgery (see Appendix 5) which shows the importance of managing waitlists and operating room usage. Health Authority management told us they are now doing more surgeries. However, this has not yet reduced reported wait times.
- 1.10 *Department of Natural Resources* – The Department completed 8 (40%) of 20 recommendations from our 2014 audit of mineral resource management. Recommendations not complete include:
- developing guidelines for estimating site restoration costs; and
 - obtaining approval and documenting the rationale for holding less security than the estimated cost to restore a site.
- 1.11 Completing these recommendations will reduce the risk of the Province paying the financial costs for restoring mining sites if operators do not meet their obligations. The Department initially assessed six other recommendations as complete. The actions they took did not adequately correct the problems identified in our 2014 audit. We believe more progress should have been made. If the Department uses the information in our report it could provide additional guidance on the actions needed to fully correct the problems we found.
- 1.12 *Transportation and Infrastructure Renewal* – The Department completed 17 (49%) of the 35 recommendations from our 2013 audit of mechanical branch management, only 3 more than the 14 completed last year. While the Department initially assessed another 14 recommendations as complete, it did not change how it operates before we completed our review.
- 1.13 The Department has made little progress in the three years since the 2013 audit. Recommendations for a process for investigating inventory count differences and closing finished work orders are still not complete. These



known problems increase the risk of inventory theft and reduce accountability at the Department's mechanical branches. The recommendations are not complex and are within the Department's control. The Department's poor performance in dealing with these issues is disappointing.

- 1.14 *Tri-County Regional School Board* – In 2014, we made 10 recommendations to the Tri-County Regional School Board to improve oversight and monitoring of the delivery of educational services. Although 70% (7 of 10) of the recommendations are complete, a recommendation for school board management to regularly monitor the performance of students and respond when expectations are not met has not been completed.
- 1.15 The governing Board has also not completed two of their recommendations. The Board has not defined its role, responsibilities, or the information it needs from management to carry out its duties. The Board has also not asked management to determine the reasons for and respond to the unsatisfactory performance of its students in numeracy and literacy.
- 1.16 The 2015-16 Nova Scotia assessment results as reported by the Department of Education and Early Childhood Development (see Appendix 6) shows Tri-County Regional School Board continues to have below-average student achievement. This highlights the continued need for the Board to identify root causes of poor student performance and make sure Board initiatives are targeting the right areas.
- 1.17 In response to our December 2014 report, the Department of Education and Early Childhood Development hired a consultant to work with the Board, Superintendent, and staff. Department management told us the consultant gave verbal updates to the Minister and Deputy Minister on a regular basis and reported to the Board on the activities taken to respond to our recommendations. Board management told us they are making progress in addressing the remaining recommendations and we encourage them to complete timely implementation.

► **Government accepted all but two of our 2013 and 2014 recommendations for implementation**

- 1.18 *Do not intend to implement* – This year, government accepted all but two recommendations issued in our 2013 and 2014 audit reports. We disagree with the rationale for not accepting these two recommendations.
- 1.19 The Department of Transportation and Infrastructure Renewal does not intend to implement and monitor time standards for repair activities. The Department agreed with the recommendation when we issued it in our 2013 audit of mechanical branch management. Implementing and monitoring time standards for repair activities would help monitor staff efficiency and ensure consistency among work activities.



- 1.20 Nova Scotia Environment does not intend to obtain documented acknowledgement from facilities that they received drinking water audit reports. Having the facility acknowledge receipt of the audit report provides evidence the facility was aware of the report and any deficiencies that needed correction. This reduces the risk of untimely correction of those deficiencies.



Appendix 1 – Review Objective and Scope

1. In January 2017, we completed a review of the status of audit recommendations included in the 2013 and 2014 Reports of the Auditor General. Our objective was to provide moderate assurance on the implementation status of those recommendations as of October 21, 2016.
2. We obtained government's self-assessment of progress in implementing the 2013 and 2014 recommendations. We asked government to provide supporting information for recommendations assessed as complete. We also performed additional procedures on recommendations which government assessed as do not intend to implement or action no longer applicable. We focused on the reasons why government chose not to implement these recommendations or why management believes the recommendations are no longer applicable. If the rationale appeared reasonable, we removed the recommendation from our statistics and will not conduct further follow-up work on it.
3. Our review focused on whether assessments and information provided by department, agency, and board management were accurate, reliable, and complete. For those recommendations assessed as complete, we substantiated the assessment through interviews and examination of documentation. 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, assurance. Further information on the difference between high and moderate assurance is available in the CPA Canada Handbook – Assurance, Section 5025 – Standards for Assurance Engagements other than Audits of Financial Statements and Other Historical Financial Information.
4. Our criteria were based on qualitative characteristics of information as described in the CPA Canada 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.
5. This year we followed up on 327 recommendations issued in our 2013 and 2014 Reports of the Auditor General. We agree with government management that six of these recommendations are no longer applicable. We removed these recommendations from our analysis, leaving 321 recommendations for the last two years.



Appendix 2 – Summary of Recommendations by Department, by Report

| Department | Report | Recommendations | | | |
|---|---|-----------------|--------------|----------------------------|-------|
| | | Complete | Not Complete | Do Not Intend to Implement | Total |
| Business | November 2013 – Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 18 90% | 2 10% | 0 | 20 |
| Communications Nova Scotia | May 2014 – Chapter 3: Advertising, Procurement and Performance | 10 100% | 0 | 0 | 10 |
| Communities, Culture and Heritage | November 2013 – Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 0 | 1 100% | 0 | 1 |
| Community Services | February 2013 – Chapter 2: Results of Financial Audits and Reviews | 2 100% | 0 | 0 | 2 |
| | May 2013 – Chapter 3: Child Welfare – Investigations, Monitoring, and Foster Care | 19 83% | 4 17% | 0 | 23 |
| | November 2013 – Chapter 2: Controls Over Disposal of IT Assets | 2 100% | 0 | 0 | 2 |
| | December 2014 – Chapter 2: Integrated Case Management System | 7 58% | 5 42% | 0 | 12 |
| Education and Early Childhood Development | February 2013 – Chapter 5: Review of Audit Opinions and Management Letters | 1 100% | 0 | 0 | 1 |
| | May 2014 – Chapter 4: iNSchool Student Information System | 8 89% | 1 11% | 0 | 9 |
| Finance and Treasury Board | February 2013 – Chapter 2: Results of Financial Audits and Reviews | 9 69% | 4 31% | 0 | 13 |
| | May 2013 – Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 1 100% | 0 | 0 | 1 |
| | January 2014 – Chapter 2: Results of Financial Audits and Reviews | 7 70% | 3 30% | 0 | 10 |
| | January 2014 – Chapter 5: Review of Audit Opinions and Management Letters | 1 100% | 0 | 0 | 1 |



Appendix 2 – Summary of Recommendations by Department, by Report (continued)

| Department | Report | Recommendations | | | |
|---|---|-----------------|--------------|----------------------------|-------|
| | | Complete | Not Complete | Do Not Intend to Implement | Total |
| Health and Wellness | November 2013 – Chapter 2: Controls Over Disposal of IT Assets | 1 100% | 0 | 0 | 1 |
| | November 2013 – Chapter 4: Public Health Surveillance | 6 60% | 4 40% | 0 | 10 |
| | May 2014 – Chapter 6: Physician Alternate Funding Arrangements | 12 92% | 1 8% | 0 | 13 |
| | December 2014 – Chapter 4: Surgical Waitlist and Operating Room Utilization | 2 50% | 2 50% | 0 | 4 |
| Internal Services | November 2013 – Chapter 2: Controls Over Disposal of IT Assets | 7 88% | 1 12% | 0 | 8 |
| | December 2014 – Chapter 2: Integrated Case Management System | 1 33% | 2 67% | 0 | 3 |
| Justice | November 2013 – Chapter 2: Controls Over Disposal of IT Assets | 1 100% | 0 | 0 | 1 |
| Labour and Advanced Education | November 2013 – Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 5 50% | 5 50% | 0 | 10 |
| | November 2013 – Chapter 5: Occupational Health and Safety | 12 80% | 3 20% | 0 | 15 |
| Natural Resources | May 2014 – Chapter 7: Mineral Resource Management | 8 40% | 12 60% | 0 | 20 |
| Nova Scotia Environment | May 2014 – Chapter 5: Public Drinking Water Supply Program | 11 58% | 7 37% | 1 5% | 19 |
| Public Service Commission | January 2014 – Chapter 3: Public Service Superannuation Plan | 1 50% | 1 50% | 0 | 2 |
| Transportation and Infrastructure Renewal | May 2013 – Chapter 4: Mechanical Branch Management | 17 49% | 17 49% | 1 2% | 35 |
| | November 2013 – Chapter 2: Controls Over Disposal of IT Assets | 2 100% | 0 | 0 | 2 |
| | November 2013 – Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 2 100% | 0 | 0 | 2 |



Appendix 2 – Summary of Recommendations by Department, by Report
(continued)

| Recommendations | | | | | |
|---|---|--------------------------|-------------------------|----------------------------|------------|
| Department | Report | Complete | Not Complete | Do Not Intend to Implement | Total |
| House of Assembly/ Office of the Speaker | February 2013 – Chapter 3: Follow-up of Recommendations to the Office of the Speaker, and Audit of House of Assembly | 7 100% | 0 | 0 | 7 |
| | August 2013 – Chapter 2: Review of MLA Samson's Entitlement to Benefits as an Outside Member | 6 100% | 0 | 0 | 6 |
| Innovacorp (Nova Scotia Innovation Corporation) | May 2013 – Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 7 78% | 2 22% | 0 | 9 |
| IWK Health Centre | December 2014 – Chapter 4: Surgical Waitlist and Operating Room Utilization | 6 100% | 0 | 0 | 6 |
| Nova Scotia Business Inc. | November 2013 – Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 5 100% | 0 | 0 | 5 |
| Nova Scotia Health Authority | January 2014 – Chapter 3: Public Service Superannuation Plan | 0 | 2 100% | 0 | 2 |
| | December 2014 – Chapter 4: Surgical Waitlist and Operating Room Utilization | 2 29% | 5 71% | 0 | 7 |
| Nova Scotia Liquor Corporation | May 2013 – Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 7 100% | 0 | 0 | 7 |
| Nova Scotia Pension Services Corporation | January 2014 – Chapter 3: Public Service Superannuation Plan | 4 100% | 0 | 0 | 4 |
| Nova Scotia Primary Forest Products Marketing Board | May 2013 – Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 4 100% | 0 | 0 | 4 |
| Tri-County Regional School Board | December 2014 – Chapter 3: Tri-County Regional School Board | 7 70% | 3 30% | 0 | 10 |
| Waterfront Development Corporation | May 2013 – Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 4 100% | 0 | 0 | 4 |
| Total Recommendations | | 232 72% | 87 27% | 2 1% | 321 |



Appendix 3 – Summary of Recommendations by Report

| February 2013 | Complete | Not Complete | Do Not Intend to Implement | Total |
|--|-------------------------|------------------------|----------------------------|--------------------------|
| Chapter 2: Results of Financial Audits and Reviews | 11 | 4 | 0 | 15 |
| Chapter 3: Follow-up of Recommendations to the Office of the Speaker, and Audit of House of Assembly | 7 | 0 | 0 | 7 |
| Chapter 5: Review of Audit Opinions and Management Letters | 1 | 0 | 0 | 1 |
| Total | 19 83% | 4 17% | 0 0% | 23 100% |

| May 2013 | Complete | Not Complete | Do Not Intend to Implement | Total |
|--|-------------------------|-------------------------|----------------------------|--------------------------|
| Chapter 3: Child Welfare – Investigations, Monitoring, and Foster Care | 19 | 4 | 0 | 23 |
| Chapter 4: Mechanical Branch Management | 17 | 17 | 1 | 35 |
| Chapter 5: Agencies, Boards and Commissions: Travel and Other Expenses | 23 | 2 | 0 | 25 |
| Total | 59 71% | 23 28% | 1 1% | 83 100% |

| August 2013 | Complete | Not Complete | Do Not Intend to Implement | Total |
|--|-------------------------|-----------------------|----------------------------|-------------------------|
| Chapter 2: Review of MLA Samson's Entitlement to Benefits as an Outside Member | 6 | 0 | 0 | 6 |
| Total | 6 100% | 0 0% | 0 0% | 6 100% |

| November 2013 | Complete | Not Complete | Do Not Intend to Implement | Total |
|---|-------------------------|-------------------------|----------------------------|--------------------------|
| Chapter 2: Government-wide – Controls Over Disposal of IT Assets | 13 | 1 | 0 | 14 |
| Chapter 3: Economic and Rural Development and Tourism: Funding Programs | 30 | 8 | 0 | 38 |
| Chapter 4: Public Health Surveillance | 6 | 4 | 0 | 10 |
| Chapter 5: Occupational Health and Safety | 12 | 3 | 0 | 15 |
| Total | 61 79% | 16 21% | 0 0% | 77 100% |



Appendix 3 – Summary of Recommendations by Report (continued)

| January 2014 | Complete | Not Complete | Do Not Intend to Implement | Total |
|--|-------------------------|------------------------|----------------------------|--------------------------|
| Chapter 2: Results of Financial Audits and Reviews | 7 | 3 | 0 | 10 |
| Chapter 3: Public Service Superannuation Plan | 5 | 3 | 0 | 8 |
| Chapter 5: Review of Audit Opinions and Management Letters | 1 | 0 | 0 | 1 |
| Total | 13 68% | 6 32% | 0 0% | 19 100% |

| May 2014 | Complete | Not Complete | Do Not Intend to Implement | Total |
|---|-------------------------|-------------------------|----------------------------|--------------------------|
| Chapter 3: Advertising, Procurement and Performance | 10 | 0 | 0 | 10 |
| Chapter 4: iNSchool Student Information System | 8 | 1 | 0 | 9 |
| Chapter 5: Public Drinking Water Supply Program | 11 | 7 | 1 | 19 |
| Chapter 6: Physician Alternate Funding Arrangements | 12 | 1 | 0 | 13 |
| Chapter 7: Mineral Resource Management | 8 | 12 | 0 | 20 |
| Total | 49 69% | 21 30% | 1 1% | 71 100% |

| December 2014 | Complete | Not Complete | Do Not Intend to Implement | Total |
|---|-------------------------|-------------------------|----------------------------|--------------------------|
| Chapter 2: Integrated Case Management System | 8 | 7 | 0 | 15 |
| Chapter 3: Tri-County Regional School Board | 7 | 3 | 0 | 10 |
| Chapter 4: Surgical Waitlist and Operating Room Utilization | 10 | 7 | 0 | 17 |
| Total | 25 60% | 17 40% | 0 0% | 42 100% |

| | | | | |
|---|------------|------------|-----------|-------------|
| Total Recommendations from 2013 and 2014 | 232 | 87 | 2 | 321 |
| | 72% | 27% | 1% | 100% |



Appendix 4 – Nova Scotia Wait Times vs. National Benchmark (unaudited)

90% of patients received surgery within the number of days as reported below:

| Reporting Period | Hip Replacement | Knee Replacement | Cataracts |
|------------------|--------------------|--------------------|--------------------|
| | Benchmark 182 Days | Benchmark 182 Days | Benchmark 112 Days |
| Jan – Mar 2015 | 548 | 741 | 208 |
| Apr – Jun 2015 | 515 | 732 | 212 |
| July – Sep 2015 | 765 | 781 | 233 |
| Oct – Dec 2015 | 641 | 650 | 216 |
| Jan – Mar 2016 | 538 | 669 | 203 |
| Apr – Jun 2016 | 597 | 756 | 214 |
| July – Sep 2016 | 750 | 800 | 214 |

Source: <https://waittimes.novascotia.ca>

Appendix 5 – Canadian Institute for Health Information – Percentage of Patients Receiving Treatment Within Benchmark (2015) (unaudited)

| | Knee Replacement | Hip Replacement | Cataracts |
|---|------------------|-----------------|------------|
| Canada | 77% | 81% | 76% |
| British Columbia | 47% | 61% | 64% |
| Alberta | 79% | 83% | 64% |
| Saskatchewan | 99% | 100% | 96% |
| Manitoba | 64% | 69% | 41% |
| Ontario | 86% | 87% | 74% |
| Quebec | 80% | 85% | 88% |
| New Brunswick | 62% | 68% | 84% |
| Nova Scotia | 36% | 52% | 64% |
| Prince Edward Island | 91% | 87% | 87% |
| Newfoundland and Labrador | 87% | 94% | 96% |
| Nova Scotia rank⁽¹⁾ | 10 | 10 | 7* |
| (1) One is highest, 10 is lowest * tied for 7th with two other provinces | | | |

Source: <https://waittimes.cihi.ca>



Appendix 6 – 2015-16 Provincial Assessment Results (unaudited)

| Provincial Assessment Results | 2015-16 | | |
|--------------------------------|--|----------|---------------------|
| | Tri-County Regional School Board | Province | Rank |
| Grade 3 Reading | 60% | 67% | 7 ⁽¹⁾ |
| Grade 3 Writing – Ideas | 62% | 73% | 7 ⁽¹⁾ |
| Grade 3 Writing – Organization | 47% | 59% | 7 ⁽¹⁾ |
| Grade 3 Writing – Language Use | 50% | 63% | 7 ⁽¹⁾ |
| Grade 3 Writing – Conventions | 40% | 51% | 7 ⁽¹⁾ |
| Grade 4 Math | 67% | 76% | 8 ⁽²⁾ |
| Grade 6 Reading | 65% | 73% | 7 ⁽²⁾ |
| Grade 6 Writing – Ideas | 74% | 78% | 4/5* ⁽²⁾ |
| Grade 6 Writing – Organization | 54% | 62% | 7 ⁽²⁾ |
| Grade 6 Writing – Language Use | 58% | 67% | 8 ⁽²⁾ |
| Grade 6 Writing – Conventions | 55% | 61% | 6 ⁽²⁾ |
| Grade 6 Math | 59% | 68% | 8 ⁽²⁾ |

(1) Ranking is based out of seven school boards (CSAP did not participate) – one is highest, seven is lowest
(2) Ranking out of eight school boards – one is highest, eight is lowest
* tied with another school board
Results are percentage of students who met or exceeded the assessment expectation

Source: Department of Education and Early Childhood Development



Appendix 7 – Implementation Status by Recommendation

February 2013

Chapter 2 – Results of Financial Audits and Reviews

2.1 The Department of Finance should include all revenues of the consolidated entity, including all agencies' third party revenues, for the 2013-14 budget.

Status – Complete

2.2 The Department of Finance should establish a date during the revenue estimates process before which all known non-trivial errors are corrected.

Status – Complete

2.3 The Controller's Office should establish a process to ensure Government Accounting is included in change management processes to systems producing amounts and disclosures for the Public Accounts.

Status – Complete

2.4 The Department of Community Services should only estimate and account for its share of expenses of the Nova Scotia Housing Development Corporation.

Status – Complete

2.5 The Department of Community Services should account for the Nova Scotia Housing Development Corporation as a separate agency of government.

Status – Complete

2.6 The Controller's Office should update the description of the variance analysis process conducted on major line items of the consolidated financial statements, including determining the thresholds to be used, and assigning roles and responsibilities for preparation and approval.

Status – Complete

2.7 The Controller's Office should direct the Department of Education to cooperate fully with the audit and provide requested information accurately and on a timely basis.

Status – Complete

2.8 The Controller's Office should oversee the preparation of departmental risk assessments of material misstatement to the consolidated financial statements due to fraud and error.

Status – Not Complete



2.9 The Controller's Office should prepare a description of the process for monitoring of internal controls and include this in the Management Manuals. The description should assign responsibility for the process, provide an overview of how to determine which controls are to be monitored, and guidelines as to the frequency of the process.

Status – Not Complete

2.10 The Controller's Office should assign and communicate responsibility for ensuring account balances and disclosures are in compliance with public sector accounting standards. If this responsibility is assigned to departments, as a requirement for audit support, each should be required to acknowledge that the information provided to support balances and disclosures complies with standards. Control descriptions should be updated to reflect this process.

Status – Complete

2.11 The Controller's Office should develop a process to identify, evaluate and monitor complementary user entity controls in government departments using external service organizations.

Status – Not Complete

2.12 The Controller's Office should prepare policies and procedures for determining tax revenues, including establishing the cut-off timeframe for updating assumptions and models. This policy should be included in the province's Management Manuals.

Status – Not Complete

2.13 Government Accounting should record all accumulated sick leave benefits liabilities for the March 31, 2013 consolidated financial statements.

Status – Complete

2.14 The Minister of Finance should directly communicate all significant proposed changes to the Public Service Superannuation Plan to its members.

Status – Complete

2.15 The Controller's Office should provide guidance to governmental units reflecting the government's position on the application of PS 3410 - Government Transfers for the year ended March 31, 2013.

Status – Complete



Chapter 3 – Follow-up of Recommendations to the Office of the Speaker, and the Audit of House of Assembly

3.1 The House of Assembly Management Commission should revise the House of Assembly Management Commission Regulations to require advertisements be reviewed.

Status – Complete

3.2 Management of the House of Assembly should perform periodic reconciliations of inventory listings to the system used to record capital assets, and should also conduct periodic physical inspections.

Status – Complete

3.3 House of Assembly management should update the House of Assembly Management Commission Regulations to specify that late fees and other expenses of this nature are not claimable.

Status – Complete

3.4 Management of the House of Assembly should analyze expense accounts to ensure expenses included in the financial statements of the House of Assembly are accurate and complete.

Status – Action No Longer Required (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)

3.5 The House of Assembly Management Commission should revise House of Assembly Management Commission Regulations to allow Members to submit claims for year end expenses in a reasonable period subsequent to March 31. Management will need to adjust procedures for determining year end accruals to ensure expenses are reasonably stated.

Status – Complete

3.6 The Chief Clerk's assessment of internal controls should refer to the effectiveness of internal controls.

Status – Complete

3.7 Management of the House of Assembly operations should ensure consultant's recommendations for improvements to internal controls are implemented by March 31, 2013.

Status – Complete

3.8 The House of Assembly Management Commission should prepare a comprehensive risk assessment.

Status – Complete



Chapter 5 – Review of Audit Opinions and Management Letters

5.1 The Department of Education should work with school boards to implement recommendations made by their auditors and develop appropriate controls to ensure the accuracy and completeness of school-based funds in board's accounting records, and to ensure these funds are properly safeguarded.

Status – Complete

May 2013

Chapter 3 – Community Services – Child Welfare – Investigations, Monitoring, and Foster Care

3.1 The Department of Community Services should update the Child Protection Services Policy Manual to ensure it clearly describes current processes and required documentation. The manual should also be provided in a user-friendly, electronic format.

Status – Not Complete

3.2 The Department of Community Services should update the Foster Care Manual to ensure it clearly describes current processes and required documentation. The manual should also be provided in a user-friendly electronic format.

Status – Complete

3.3 The Department of Community Services should establish a regular review schedule for its child protection, children in care and foster care manuals. As sections are reviewed, any changes identified should be implemented promptly.

Status – Complete

3.4 The Department of Community Services, in partnership with Executive Council, should update the Children and Family Services Act to ensure it adequately addresses modern practices related to age groups covered by child welfare and includes a modern definition of harm due to neglect.

Status – Complete

3.5 The Department of Community Services should record and track all complaints, including any investigation carried out and the resolution.

Status – Not Complete

3.6 The Department of Community Services should extend its file audits to cover all aspects of foster care, including screening and approval of foster families.

Status – Not Complete



3.7 The Department of Community Services should clarify the priority response times for commencing child abuse or neglect investigations.

Status – Complete

3.8 The Department of Community Services should commence all investigations within the assigned priority response times.

Status – Complete

3.9 The Department of Community Services should document supervisor approval and rationale for all investigations exceeding six weeks.

Status – Not Complete

3.10 The Department of Community Services should require case checklists be completed on every file closed at intake or opened for ongoing child protection services as evidence the supervisor completed the required case audit.

Status – Complete

3.11 The Department of Community Services should track and monitor the length of time it takes to approve all foster families.

Status – Complete

3.12 The Department of Community Services should update the foster care manual to include clear, well-defined kinship foster family policies and procedures.

Status – Complete

3.13 The Department of Community Services should prepare, and monitor compliance with, Comprehensive Plans of Care for all children in care according to policy requirements.

Status – Complete

3.14 The Department of Community Services should conduct all initial contact meetings within seven days following a child's placement in care as required by policy. Meetings should be documented in case files.

Status – Complete

3.15 The Department of Community Services should comply with the 30-day contact requirement for all children in care.

Status – Complete

3.16 The Department of Community Services should clarify dental standards for children to address the age at which visits are first required.

Status – Complete

3.17 The Department of Community Services should comply with health and dental standards for all children in care.

Status – Complete



3.18 The Department of Community Services should establish monitoring standards for families under court-ordered supervision.

Status – Complete

3.19 The Department of Community Services should prepare complete case plans within 30 days as prescribed by standards.

Status – Complete

3.20 The Department of Community Services should conduct supervisory reviews to assess progress implementing case plans every 90 days, or sooner if defined in the plan. These reviews should be documented in the case file.

Status – Complete

3.21 The Department of Community Services should meet with all foster families every three months in the foster home as required by standards.

Status – Complete

3.22 The Department of Community Services should have initial contact with all foster families within five working days of each child's placement as required by standards.

Status – Complete

3.23 The Department of Community Services should conduct annual reviews of each foster family as required by standards.

Status – Complete

Chapter 4 – Transportation and Infrastructure Renewal – Mechanical Branch Management

4.1 The Department should assess all mechanical branch operations and implement the recommendations in this chapter where similar conditions exist.

Status – Not Complete

4.2 The Department should update its policies and procedures to reflect operational practices and the recommendations in this chapter.

Status – Not Complete

4.3 The Department should implement a quality assurance process to regularly monitor operational activities and controls.

Status – Not Complete

4.4 The Department should approve tool purchases and retain documented support for the approval.

Status – Complete



4.5 The Department should deactivate all inventory stockroom electronic key-cards issued to former employees at Miller Lake and moving forward, should deactivate key cards when employees leave.

Status – Complete

4.6 The Department should change stockroom door locks and store keys in a secure location at Miller Lake.

Status – Complete

4.7 The Department should evaluate which staff require access to parts and tool inventories at Miller Lake. Only those with an operational need should have access.

Status – Complete

4.8 The Department should implement the recommendations from its December 2012 crime prevention review at Miller Lake.

Status – Complete

4.9 The Department should restrict inventory access to authorized personnel at the Truro mechanical branch.

Status – Complete

4.10 The Department should store shared tools and supplies in a secure area with limited access. The Department should also maintain an inventory of shared tools and supplies and require staff to sign tools out for use.

Status – Complete

4.11 The Department should track and maintain inventory distribution forms.

Status – Not Complete

4.12 The Department should update parts inventory within one week of distributing the part.

Status – Not Complete

4.13 The Department should record all parts distributed on a distribution form.

Status – Not Complete

4.14 The Department should implement a process to ensure all parts inventory distribution forms identify the specific repair job and are signed by the mechanic receiving the part.

Status – Not Complete

4.15 The Department should approve all inventory adjustments. Additionally, adjustments should be reviewed periodically by someone independent of the inventory adjustment process.

Status – Complete



4.16 The Department should implement a process to ensure inventory write-offs are properly approved as required by Department policy.

Status – Not Complete

4.17 The Department should change system access so that supervisors with responsibility for inventory counts cannot also change inventory records.

Status – Complete

4.18 The Department should establish criteria to investigate inventory count variances.

Status – Complete

4.19 The Department should establish a process to investigate variances which includes action required, documentation and approvals.

Status – Not Complete

4.20 The Department should establish standards detailing the nature and type of information to be documented on paper work orders, including dates work was completed and timelines for retention of the work orders.

Status – Complete

4.21 The Department should implement a process to ensure electronic work orders include accurate and complete information which is updated in a timely manner.

Status – Not Complete

4.22 The Department should implement a process to ensure parts and labour hours are charged to specific repair jobs.

Status – Not Complete

4.23 The Department should implement a process to ensure only the actual parts and shop supplies used for a repair are recorded to the job.

Status – Not Complete

4.24 The Department should close electronic work orders once repair jobs are complete so that no additional postings can be made.

Status – Not Complete

4.25 The Department should require management to perform a periodic reasonableness review of the hours and parts charged to jobs.

Status – Complete

4.26 The Department should require mechanics to sign off on the final work orders for which they are responsible.

Status – Complete



4.27 The Department should revise approval policies and practices to purchase parts for repair jobs so they are consistent among districts. Approval should be documented.

Status – Not Complete

4.28 The Department should require staff to sign indicating receipt of parts used for specific repair jobs.

Status – Not Complete

4.29 The Department should implement and monitor time standards for repair activities.

Status – Do Not Intend to Implement

4.30 The Department should establish a policy outlining when it is appropriate to purchase outside repair work, including requirements for documented rationale.

Status – Complete

4.31 The Department should revise its policies and practices for outsourced repair approvals so they are consistent among districts. This should include a requirement for documented approval.

Status – Not Complete

4.32 The Department should track mechanics' licenses to ensure they remain valid.

Status – Complete

4.33 The Department should revise mechanical branch preventative maintenance practices so that they accurately reflect manufacturers' maintenance requirements.

Status – Complete

4.34 The Department should implement a process to ensure required preventative maintenance is completed, including maintaining proper documentation supporting the maintenance performed.

Status – Not Complete

4.35 The Department should make detailed vehicle warranty information readily available to staff.

Status – Complete

4.36 The Department should submit annual total life cycle cost claims and final payment claims to manufacturers within 30 days of the contracted timeframe of vehicles as required.

Status – Action No Longer Required (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)



4.37 The Department should implement a process to ensure guarantee details per total life cycle cost agreements are accurately reflected in the tracking spreadsheet. **Status – Action No Longer Required** (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)

4.38 The Department should include all eligible costs under total life cycle cost agreements in claims to manufacturers. **Status – Action No Longer Required** (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)

Chapter 5 – Agencies, Boards and Commissions – Travel and Other Expenses

5.1 Complete documentation, including detailed receipts, evidence of payment and purpose for the expenditure, should be provided to support claims for reimbursement. Claims without complete support should not be processed for payment. [This recommendation applies to all entities tested.]

Status – Nova Scotia Liquor Corporation – Complete
Innovacorp (Nova Scotia Innovation Corporation) – Complete
Waterfront Development Corporation – Complete
Nova Scotia Primary Forest Products Marketing Board – Complete

5.2 Waterfront Development Corporation should develop a process to ensure all expense claims, including claims through corporate credit cards, are signed by an approver as indication of approval for the expense.

Status – Complete

5.3 Nova Scotia Primary Forest Products Marketing Board should implement a process whereby per diem claims for board members are reviewed and approved by the board chair prior to submission for payment.

Status – Complete

5.4 Appropriate approval processes should be established in approving expense claims. [This recommendation applies to Film Nova Scotia, Hants Regional Development Authority, Nova Scotia Innovation Corporation, Nova Scotia Liquor Corporation.]

Status – Nova Scotia Liquor Corporation – Complete
Innovacorp (Nova Scotia Innovation Corporation) – Complete

5.5 Expenses incurred by other individuals on behalf of senior management should be approved by a person other than the senior manager for whom the expenditure was made. [This recommendation applies to Nova Scotia Innovation Corporation, Nova Scotia Liquor Corporation.]

Status – Nova Scotia Liquor Corporation – Complete
Innovacorp (Nova Scotia Innovation Corporation) – Complete



5.6 Senior management expense claims should be reviewed together with related expenses incurred by other individuals on their behalf prior to making payments. [This recommendation applies to Nova Scotia Innovation Corporation, Nova Scotia Liquor Corporation.]

Status – Nova Scotia Liquor Corporation – Complete

Innovacorp (Nova Scotia Innovation Corporation) – Complete

5.7 The Nova Scotia Liquor Corporation should establish rules, guidelines and processes for identifying and deducting non-eligible travel expenses from employee and board member claims.

Status – Nova Scotia Liquor Corporation – Complete

5.8 Claims for mileage should be submitted with related expenses in a timely manner. [This recommendation applies to Nova Scotia Innovation Corporation, Nova Scotia Liquor Corporation.]

Status – Nova Scotia Liquor Corporation – Complete

Innovacorp (Nova Scotia Innovation Corporation) – Complete

5.9 Credit card expense claims should be submitted in a timely manner. [This recommendation applies to Waterfront Development Corporation.]

Status – Complete

5.10 Payments made for ineligible expenses or expenses already claimed should be recovered. [This recommendation applies to Nova Scotia Innovation Corporation, Nova Scotia Primary Forest Products Marketing Board, Strait-Highlands Regional Development Agency, Sydney Tar Ponds Agency.]

Status – Innovacorp (Nova Scotia Innovation Corporation) – Complete

Nova Scotia Primary Forest Products Marketing Board – Complete

5.11 Late fees and other such avoidable expenses should not be eligible for reimbursement. [This recommendation applies to Nova Scotia Innovation Corporation.]

Status – Innovacorp (Nova Scotia Innovation Corporation) – Not Complete

5.12 Senior management should consider coordinating travel arrangements to reduce unnecessary mileage claims. [This recommendation applies to Sydney Tar Ponds Agency.]

Status – Agency no longer exists, therefore not included in statistics

5.13 Policies should be reviewed and updated, including guidance on minimum travel distances and claiming staff meal expenses, standard class for airfare, approval process for board member claims, and requirement for itemized receipts. [This recommendation applies to Hants Regional Development Authority, Nova Scotia Innovation Corporation, Nova Scotia Liquor Corporation, Strait-Highlands Regional Development Agency.]

Status – Nova Scotia Liquor Corporation – Complete

Innovacorp (Nova Scotia Innovation Corporation) – Not Complete



5.14 Policies should be communicated in sufficient detail to staff and board members to provide guidance on eligible travel and other expenses. [This recommendation applies to Nova Scotia Innovation Corporation, Nova Scotia Primary Forest Products Marketing Board, Waterfront Development Corporation.]

**Status – Innovacorp (Nova Scotia Innovation Corporation) – Complete
Waterfront Development Corporation – Complete
Nova Scotia Primary Forest Products Marketing Board – Complete**

5.15 Treasury Board Office should communicate to all provincial agencies, boards and commissions that they use the observations and recommendations in this chapter to evaluate their own systems and processes for travel and other expenses, by and on behalf of, senior management and board members, and make improvements as required.

Status – Complete

August 2013

Review of MLA Samson's Entitlement to Benefits as an Outside Member

2.1 The House of Assembly Management Commission should conduct a thorough review of allowances and benefits allowed to members to service their constituents and attend House business in Halifax, describe what is fair and appropriate reimbursement, and revise the Regulations accordingly.

Status – Complete

2.2 The House of Assembly Management Commission should review the definition of an outside member, determine if it needs to be updated, and amend the House of Assembly Act and the House of Assembly Management Commission Act and Regulations to include the definition.

Status – Complete

2.3 The House of Assembly Management Commission should review the intent of the accommodation allowance, and update the definition of leased premises in the House of Assembly Management Commission Regulations to reflect this purpose.

Status – Complete

2.4 The House of Assembly Management Commission should review the purpose of constituency travel and update the Regulations to ensure the purpose is fully described and specifies the nature of travel to be reimbursed.

Status – Complete

2.5 The House of Assembly Management Commission should review the purpose of per diem claims and update its Regulations to ensure the purpose is fully described and specifies the nature of per diem amounts to be reimbursed.

Status – Complete



2.6 The Office of the Speaker should seek repayment from Mr. Samson for inappropriate claims listed in this report.

Status – Complete

November 2013

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

2.1 The Chief Information Office should ensure all computers issued to government employees are configured to encrypt their data.

Status – Complete

2.2 The Department of Health and Wellness should develop and implement a process to ensure its information technology asset inventory records are complete and accurate.

Status – Complete

2.3 The Department of Justice should develop and implement a process to ensure its information technology asset inventory records are complete and accurate.

Status – Complete

2.4 The Department of Community Services should develop and implement a process to ensure its information technology asset inventory records are complete and accurate.

Status – Complete

2.5 The Department of Community Services should utilize an inventory management application that prevents unauthorized access through strong password control; prevents authorized users from performing unauthorized transactions; logs all user activity; and disables accounts when they become dormant.

Status – Complete

2.6 The Department of Transportation and Infrastructure Renewal should administer a central inventory management application that prevents unauthorized access through strong password control; prevents authorized users from performing unauthorized transactions; logs all user activity; and disables accounts when they become dormant.

Status – Complete

2.7 The Chief Information Office should modify the standards that support the Wide Area Network Security Policy to indicate the categories of information technology assets covered by the policy and to reference its relationship to government's Information Management Policy.

Status – Complete



2.8 The Chief Information Office should document its information technology asset disposal process indicating the procedures, responsibilities and service contacts involved. This documentation or a summary of it should be provided to departments that use the Office's disposal service.

Status – Complete

2.9 The Chief Information Office should use sanitization (secure wiping) software that records and reports information on wipe processes and results.

Status – Complete

2.10 The Chief Information Office should implement a standard procedure that provides a visual identification of whether information technology assets have been wiped.

Status – Complete

2.11 The Chief Information Office should periodically verify that computers sent for disposal were wiped.

Status – Complete

2.12 The Chief Information Office should develop a process to ensure all the information technology asset disposals it performs are recorded in a centralized tracking system.

Status – Not Complete

2.13 The Chief Information Office should retain specific disposal details for each asset it services such as sanitization (secure wipe) status, date of disposal, the individual who performed the disposal procedures, and current location.

Status – Complete

2.14 The Department of Transportation and Infrastructure Renewal should work with Treasury Board Office to update the Inventory Control Policy to reflect the current inventory management structure and processes. The policy should contain a definition of which assets to list and control; assignment of responsibilities to control inventories; a requirement to maintain accurate and complete inventory records which are reconciled to physical assets on a regular basis; processes for secure disposal of replaced assets; and responsibilities for enforcement of the requirements of the updated policy.

Status – Complete

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

3.1 The Department of Economic and Rural Development and Tourism should require all Jobs Fund applicants to submit formal applications.

Status – Department of Business – Complete



3.2 The Department of Economic and Rural Development and Tourism should require all Jobs Fund applicants that have audited financial statements to include these with their applications.

Status – Department of Business – Complete

3.3 The Department of Economic and Rural Development and Tourism should complete a financial analysis of all applicants to the Jobs Fund. The analysis should be in compliance with the Jobs Fund Process Guide and documented in the file.

Status – Department of Business – Complete

3.4 The Department of Economic and Rural Development and Tourism should document and assess the reasonableness of Jobs Fund applicant financial projections.

Status – Department of Business – Complete

3.5 The Department of Economic and Rural Development and Tourism should complete an economic analysis for all Jobs Fund applicants.

Status – Department of Business – Complete

3.6 The Department of Economic and Rural Development and Tourism should immediately develop, implement and consistently use a standard checklist to ensure compliance with the Jobs Fund Process Guide.

Status – Department of Business – Complete

3.7 The Department of Economic and Rural Development and Tourism should implement management review of all transactions once the investment manager has completed the assessment. Evidence of management review should be documented in the file.

Status – Department of Business – Complete

3.8 The Department of Economic and Rural Development and Tourism should establish a requirement that all proposals be presented to the Nova Scotia Jobs Fund Board prior to being submitted to Cabinet.

Status – Department of Business – Complete

3.9 The Department of Economic and Rural Development and Tourism should implement a process to ensure information submitted to Cabinet is complete and accurate.

Status – Department of Business – Complete

3.10 The Department of Economic and Rural Development and Tourism should only disburse financial assistance based on expenses incurred and paid. Disbursements should be supported by original receipted invoices and cancelled cheques or equivalent documentation to prove the company has paid the related expenses.

Status – Department of Business – Complete

Nova Scotia Business Inc. – Complete



3.11 The Department of Economic and Rural Development and Tourism should use the most current version of standard terms and conditions when signing agreements for financial assistance.

Status – Department of Business – Complete

3.12 The Department of Economic and Rural Development and Tourism should immediately develop, implement and consistently use a checklist to ensure required information has been submitted. Funding should not be disbursed until all information has been received and all conditions have been met.

Status – Department of Business – Complete

Nova Scotia Business Inc. – Complete

3.13 The Department of Economic and Rural Development and Tourism should develop a disbursement memo or similar document and require the solicitor or investment manager to complete this memo confirming all conditions have been met prior to releasing funding.

Status – Department of Business – Complete

Nova Scotia Business Inc. – Complete

3.14 The Department of Economic and Rural Development and Tourism should ensure criteria for the receipt of financial assistance and loan forgiveness are consistent with the information used to assess and approve the initial request.

Status – Department of Business – Complete

Transportation and Infrastructure Renewal – Complete

3.15 The Department of Economic and Rural Development and Tourism should require an independent third party to confirm that criteria have been met prior to forgiving a loan.

Status – Department of Business – Not Complete

Transportation and Infrastructure Renewal – Complete

3.16 The Department of Economic and Rural Development and Tourism should immediately develop and implement a process to track and document the annual monitoring of Jobs Fund clients.

Status – Department of Business – Complete

Nova Scotia Business Inc. – Complete

3.17 The Department of Economic and Rural Development and Tourism should include consequences for failure to comply with terms and conditions in all letters of offer. In the event of noncompliance, the Department should take appropriate action.

Status – Department of Business – Complete

Nova Scotia Business Inc. – Complete



3.18 The Department of Economic and Rural Development and Tourism should update the Nova Scotia Jobs Fund Process Guide to address the recommendations in this chapter. The Department should require all staff to follow the Process Guide for all transactions.

Status – Department of Business – Not Complete

3.19 Before continuing with the Strategic Funding Initiatives program, the Department of Communities, Culture and Heritage should develop and implement appropriate program policies. In doing so, the Department should consider the issues identified during our audit and develop policies which address these concerns.

Status – Communities, Culture and Heritage – Not Complete

3.20 The Department and Economic and Rural Development and Tourism should comply with program guidelines to collect and assess consistent information for each applicant before providing financial assistance.

Status – Department of Labour and Advanced Education – Complete

3.21 The Department of Economic and Rural Development and Tourism should develop and document evaluation processes for funding applications. These should clearly outline evaluation criteria as well as provide guidance on how criteria should be assessed.

Status – Department of Labour and Advanced Education – Complete

3.22 The Department of Economic and Rural Development and Tourism should document its evaluation of funding program applications. Documentation should include rationale to support the assessment of program criteria for approved and rejected applications.

Status – Department of Labour and Advanced Education – Not Complete

3.23 The Department of Economic and Rural Development and Tourism should follow its document retention policy for rejected applications.

Status – Department of Labour and Advanced Education – Complete

3.24 The Department of Economic and Rural Development and Tourism should comply with Capital Investment Incentive program guidelines.

Status – Department of Business – Complete

3.25 The Department of Economic and Rural Development and Tourism should follow its process guidelines and ensure companies submit support for full project costs.

Status – Department of Labour and Advanced Education – Complete

3.26 The Department of Economic and Rural Development and Tourism should require Workplace Innovation and Productivity Skill Incentive program recipients to provide documentation confirming that training has started prior to receipt of funding.

Status – Department of Labour and Advanced Education – Complete



3.27 The Department of Economic and Rural Development and Tourism should develop a monitoring framework for all funding programs that utilizes site visits and third party corroboration to confirm projects are occurring as intended.

Status – Department of Business – Complete

Department of Labour and Advanced Education – Not Complete

3.28 The Department of Economic and Rural Development and Tourism should develop and implement a funding program review process. The review should be conducted by staff external to the funding program and focus on determining whether application assessment and funding disbursement are in compliance with program guidelines.

Status – Department of Labour and Advanced Education – Not Complete

3.29 The Department of Economic and Rural Development should develop specific and measurable goals and objectives for each funding program.

Status – Department of Labour and Advanced Education – Not Complete

3.30 The Department of Economic and Rural Development and Tourism should develop and implement a regular performance review process for all funding programs, including the Jobs Fund. The process should outline the frequency of review and document the measures to be used in assessing program goals and objectives.

Status – Department of Labour and Advanced Education – Not Complete

Chapter 4 – Health and Wellness – Public Health Surveillance

4.1 The Department of Health and Wellness should expedite the approval process and move forward with the public health protocols in a timely manner.

Status – Complete

4.2 The Department of Health and Wellness should develop a plan to implement its public health protocols following approval. The plan should include detailed timelines and involve input from stakeholders impacted by the new protocols.

Status – Not Complete

4.3 The Department of Health and Wellness should clearly define and communicate goals and objectives for surveillance of non-notifiable disease indicators.

Status – Not Complete

4.4 The Department of Health and Wellness should identify an appropriate information system for public health surveillance and work with Treasury Board Office to implement the system in a timely manner.

Status – Not Complete



4.5 The Department of Health and Wellness should implement recommendation 4.5 from our February 2008 Report to develop an electronic immunization registry.

Status – Not Complete

4.6 The Department of Health and Wellness should require district health authority staff to implement a quality check to ensure completeness and accuracy of ANDS data fields.

Status – Complete

4.7 The Department of Health and Wellness should periodically review notifiable disease and condition reporting to ensure reports continue to meet user needs.

Status – Complete

4.8 The Department of Health and Wellness should work with the Public Health Agency of Canada to fill the field surveillance officer position under the terms of its memorandum of agreement with the Agency.

Status – Complete

4.9 The Department of Health and Wellness should implement its plans to collect and report non-notifiable disease indicators and work toward obtaining the more detailed data needed to analyze indicators.

Status – Complete

4.10 The Department of Health and Wellness should require that all data held in, or accessible by, the Department be available to the Population Health Assessment and Surveillance team as required.

Status – Complete

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

5.1 The Department of Labour and Advanced Education should establish inspection targets for the Occupational Health and Safety Division and its regions to ensure inspection staff focus their efforts on the higher-risk industries identified by the Department. Inspection targets should be documented in an annual plan and monitored.

Status – Complete

5.2 The Department of Labour and Advanced Education should evaluate inspection results against the annual plans to determine if targets were met and where adjustments need to be made.

Status – Complete

5.3 The Department of Labour and Advanced Education should communicate with the Nova Scotia Business Registry and Workers' Compensation Board to establish a process to obtain information on registered new businesses on a regular basis.

Status – Complete



5.4 The Department of Labour and Advanced Education should develop and implement inspection checklists.

Status – Complete

5.5 The Department of Labour and Advanced Education should request that recipients sign inspection reports as acknowledgement of receipt of the reports and related orders.

Status – Complete

5.6 The Department of Labour and Advanced Education should require evidence of compliance with orders be obtained for violations that pose serious health and safety risks.

Status – Complete

5.7 The Department of Labour and Advanced Education should monitor to ensure approval is obtained and documented in the files for extensions to compliance order dates greater than 60 days.

Status – Complete

5.8 The Department of Labour and Advanced Education should comply with its policy concerning manager review of investigations.

Status – Complete

5.9 The Department of Labour and Advanced Education should comply with its policy concerning two officers attending at the preliminary investigation of a workplace fatality.

Status – Complete

5.10 The Department of Labour and Advanced Education should develop and implement policies and procedures that provide guidance to inspectors on follow up and enforcement of outstanding orders.

Status – Not Complete

5.11 The Department of Labour and Advanced Education should establish a complaint logging and tracking system to ensure all complaints received are recorded in the activity information system and investigated in a timely manner.

Status – Not Complete

5.12 The Department of Labour and Advanced Education should develop and implement performance standards for response times to incidents and complaints.

Status – Not Complete

5.13 The Department of Labour and Advanced Education should monitor whether inspectors are updating the activity information system as frequently as required.

Status – Complete



5.14 The Department of Labour and Advanced Education should utilize a time tracking system to develop performance standards for planning and monitoring.
Status – Action No Longer Required (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)

5.15 The Department of Labour and Advanced Education should review system information capabilities to determine what information should be collected in order to fully utilize the system for analysis and decision making.
Status – Complete

5.16 The Department of Labour and Advanced Education should implement a file review process for inspection and investigation files that includes documentation of the review and sign off by the manager.
Status – Complete

January 2014

Chapter 2 – Results of Financial Audits and Reviews

2.1 The Department of Finance and Treasury Board should establish guidelines for determining those economic projects and events whose impact on preliminary economic forecasts should be considered before finalizing estimated revenues.
Status – Complete

2.2 The Department of Finance and Treasury Board's Taxation and Fiscal Policy Division should establish a threshold to assess the reasonableness of the impact of changes to tax calculations.
Status – Complete

2.3 The Department of Finance and Treasury Board's Economics and Statistics Division should improve existing processes to ensure the accuracy of inputs and calculations used in the economic models.
Status – Complete

2.4 The Department of Finance and Treasury Board should ensure all documentation provided as audit support for the restructuring accounts is complete, accurate, and timely.
Status – Complete

2.5 The Department of Finance and Treasury Board, Taxation and Fiscal Policy Division, should follow its documented processes and procedures for the preparation and review of model-determined revenues.
Status – Complete



2.6 The Department of Finance and Treasury Board, Taxation and Fiscal Policy Division should update the procedures for estimating harmonized sales tax revenue to include the nature and timing of inputs used in the estimation process.

Status – Complete

2.7 The Department of Finance and Treasury Board’s Capital Markets Administration, Taxation and Fiscal Policy, and Liability Management and Treasury Services divisions, and the division responsible for Treasury Board functions, should each sign a statement of management responsibility that the information submitted for audit by their respective divisions is complete, accurate and in accordance with public sector accounting standards. These statements should also be signed by the Deputy Minister of Finance and Treasury Board.

Status – Not Complete

2.8 The Controller’s Office, in conjunction with Government Accounting, should ensure balances, transactions and disclosures, including deferred revenue amounts, included in the General Revenue Fund and consolidated financial statements are supported and in accordance with public sector accounting standards.

Status – Complete

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.

Status – Not Complete

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.

Status – Not Complete

Chapter 3 – Public Service Superannuation Plan

3.1 The Public Service Commission, working with the Province’s Corporate Records Management Group, should define how pay information is maintained in employee personnel records once they retire or no longer work for the Province to ensure there is appropriate support to recalculate pension benefit payments in the future. This revised STOR policy should be communicated to, and implemented by, all departments.

Status – Not Complete



3.2 The Public Service Commission should establish controls to determine it has received all retiree files from departments, and that they have been correctly labelled and sent to storage as required.

Status – Complete

3.3 The Public Service Commission should revise its file retention policy for retiree files to ensure files are maintained until pensions are no longer paid.

Status – Action No Longer Required (Office of the Auditor General agrees with this status. This recommendation has been removed from further follow-up assignments.)

3.4 Capital Health should review and improve controls to ensure information to be included in employee records is received and maintained.

Status – Nova Scotia Health Authority – Not Complete

3.5 Capital Health should revise its file retention policy for retiree files to ensure files are maintained until pensions are no longer paid.

Status – Nova Scotia Health Authority – Not Complete

3.6 The Public Service Superannuation Plan Trustee Inc. should develop a process to undertake nonfinancial statement audits for the Plan. Auditors should be engaged and results reported directly to the Board or its Audit and Actuarial Committee.

Status – Nova Scotia Pension Services Corporation – Complete

3.7 The Nova Scotia Pension Services Corporation should conduct a risk assessment and map the results to existing policies and procedures. Any gaps should be addressed with new or revised policies and procedures. The Risk and Compliance Manual and its related monitoring program should be updated.

Status – Nova Scotia Pension Services Corporation – Complete

3.8 The Public Service Superannuation Plan Trustee Inc. should establish time frames for the review and update of the Plan's asset mix to ensure it continues to meet Plan objectives.

Status – Nova Scotia Pension Services Corporation – Complete

3.9 The Public Service Superannuation Plan Trustee Inc. should make its Statement of Investment Policies and Goals, including the approved asset mix and permissible investments, available to current and retired members of the Public Service Superannuation Plan.

Status – Nova Scotia Pension Services Corporation – Complete



Chapter 5 – Review of Audit Opinions and Management Letters

5.1 The Department of Finance and Treasury Board should communicate to the boards of directors of all government agencies that issues and deficiencies identified by their auditors should be addressed on a timely basis, and improvements made as required.

Status – Complete

May 2014

Chapter 3 – Communications Nova Scotia – Advertising, Procurement and Performance

3.1 Communications Nova Scotia should review and update its social media policies, including providing direction regarding the appropriate use of Government social media accounts.

Status – Complete

3.2 Communications Nova Scotia should develop a schedule for future review of its social media policy. This schedule should provide for timely review, considering the rate of change in available social media communication tools.

Status – Complete

3.3 Communications Nova Scotia should follow its current policies and obtain documented approval from the client department before releasing any communications pertaining to that department.

Status – Complete

3.4 Communications Nova Scotia should require vendors to provide detailed information on invoices to support their billings.

Status – Complete

3.5 Communications Nova Scotia should comply with Provincial procurement rules.

Status – Complete

3.6 Communications Nova Scotia should seek advice to determine whether some of the individuals it engages as contractors may be considered employees by Canada Revenue Agency. Communications Nova Scotia should also obtain legal advice on how to best address this situation if concerns are identified.

Status – Complete



3.7 Communications Nova Scotia should implement a process to monitor significant external and internal projects. Documentation of monitoring should include information about project budgets and deadlines.

Status – Complete

3.8 Communications Nova Scotia should develop measurable goals and objectives for the Agency. These should be reported against targets in the annual accountability report.

Status – Complete

3.9 Communications Nova Scotia should include clearly-defined goals and objectives for all significant advertising campaigns.

Status – Complete

3.10 Communications Nova Scotia should fully evaluate all significant advertising campaigns against objectives.

Status – Complete

Chapter 4 – Education and Early Childhood Development – iNSchool Student Information System

4.1 The Department of Education and Early Childhood Development and school boards should implement consistent, strong controls on the operating systems, databases and applications of iNSchool, including enforcement of strong passwords and account settings.

Status – Complete

4.2 The Department of Education and Early Childhood Development should work with the school boards to develop a process that tracks requests for, and changes to, access to iNSchool.

Status – Complete

4.3 The Department of Education and Early Childhood Development should work with the school boards to develop a process that records the outcome of the periodic review of accounts and the details of the resulting disabled accounts.

Status – Complete

4.4 The Department of Education and Early Childhood Development should complete and approve a privacy impact assessment for iNSchool. Processes should be developed and implemented to address any risks identified in the assessment.

Status – Complete

4.5 The Department of Education and Early Childhood Development should prepare a disaster recovery plan that includes the iNSchool system. The Department should provide training and perform testing on the disaster recovery plan.

Status – Not Complete



4.6 The Department of Education and Early Childhood Development should validate with the building owner that generator maintenance is performed as scheduled, including a full load test.

Status – Complete

4.7 The Department of Education and Early Childhood Development should install a water sensor in its server room.

Status – Complete

4.8 The Department of Education and Early Childhood Development should document and implement a performance management process that includes procedures to indicate which networking hardware, servers and metrics should be monitored, how frequently it should occur, what staff should look for, and steps to take if incidents are identified.

Status – Complete

4.9 The Department of Education and Early Childhood Development should work with the school boards to document and track iNSchool system incidents. Incidents should be analyzed to identify and respond to their root causes.

Status – Complete

Chapter 5 – Environment – Public Drinking Water Supply Program

5.1 The Department of Environment should conduct registered facility audits at the required frequency.

Status – Complete

5.2 The Department of Environment should investigate why errors exist with scheduled audit dates in the activity tracking system and take the necessary action to address the problem.

Status – Complete

5.3 The Department of Environment should require inspectors to determine if appropriate contingency plans exist when auditing registered facilities.

Status – Complete

5.4 The Department of Environment should develop and implement clear guidance supporting the areas covered during facility audits, including the nature and extent of water testing.

Status – Complete

5.5 The Department of Environment should evaluate whether the current requirement for water testing by inspectors at registered facilities is appropriate and implement changes where required.

Status – Not Complete



5.6 The Department of Environment should complete all required procedures when conducting registered facility audits.

Status – Complete

5.7 The Department of Environment should record all deficiencies in the activity tracking system as required.

Status – Not Complete

5.8 The Department of Environment should obtain documented acknowledgement from facilities that they have received the audit report.

Status – Do Not Intend to Implement

5.9 The Department of Environment should establish time frames indicating when inspectors should issue audit reports. The Department should monitor compliance with these time frames.

Status – Not Complete

5.10 The Department of Environment should develop and implement a policy regarding the timing and nature of deficiency follow-up required by inspectors.

Status – Complete

5.11 The Department of Environment should ensure all annual reports are received and reviewed in a timely manner, and that they contain all required information.

Status – Complete

5.12 The Department of Environment should conduct all boil water advisory confirmatory samples within the 30-day requirement.

Status – Complete

5.13 The Department of Environment should develop and implement guidelines for contacting facilities when a boil water advisory is issued.

Status – Complete

5.14 The Department of Environment should establish a policy clarifying the time frame in which newly registered facilities should have an initial audit.

Status – Complete

5.15 The Department of Environment should utilize information available in the activity tracking system for trend analyses and identification of risks.

Status – Not Complete

5.16 The Department of Environment should track time for key inspector activities for use by management in operational planning and monitoring.

Status – Complete



5.17 The Department of Environment should conduct its planned review of the quality assurance process and implement changes as required.

Status – Not Complete

5.18 The Department of Environment should complete management file reviews as required.

Status – Not Complete

5.19 The Department of Environment should review management reports from the activity tracking system in a timely manner and take appropriate action to address issues identified.

Status – Not Complete

Chapter 6 – Health and Wellness – Physician Alternate Funding Arrangements

6.1 The Department of Health and Wellness should obtain a signed letter from all physicians added to academic funding plans acknowledging the physician's acceptance of the terms of the academic funding plan. This letter should be signed before services are provided and payments are made. Similarly, the Department should obtain signed contracts from alternate payment plan physicians before services are provided and payments made.

Status – Complete

6.2 The Department of Health and Wellness should have current, signed contracts for all alternative payment plans and academic funding plans.

Status – Not Complete

6.3 The Department of Health and Wellness should develop targets for all academic funding plan deliverables. Targets should be reviewed annually to determine if changes are necessary.

Status – Complete

6.4 The Department of Health and Wellness should include reporting deadlines in all academic funding plans.

Status – Complete

6.5 The Department of Health and Wellness should develop physician-specific contract deliverables for alternative payment plans. Contracts should include reporting timeframes and actions to be taken if deliverables are not met.

Status – Complete

6.6 The Department of Health and Wellness should develop and implement processes to track and monitor performance against deliverables in alternative payment and academic funding plans. This should include action to be taken if reports are not provided or if deliverables are not met.

Status – Complete



6.7 The Department of Health and Wellness should develop a risk assessment process for the selection of alternative payment and academic funding audits. This should include criteria to evaluate the risk analysis provided by Medavie.

Status – Complete

6.8 The Department of Health and Wellness should re-evaluate the mix of audits selected each year to determine if audit resources are being allocated to the appropriate areas.

Status – Complete

6.9 The Department of Health and Wellness should follow up on out-of-province billing audits and collect any unbilled amounts.

Status – Complete

6.10 The Department of Health and Wellness should establish a process to communicate audit results and discuss Medavie audit findings with physicians in a timely manner. Discussions with physicians should be documented and action plans developed as needed to ensure deficiencies are corrected.

Status – Complete

6.11 The Department of Health and Wellness should take action to address completed audits that have not yet been discussed with physicians.

Status – Complete

6.12 The Department of Health and Wellness should not sign contracts with alternative payment plan physicians until deliverables have been finalized and included in the contracts.

Status – Complete

6.13 The Department of Health and Wellness should review all alternative payment plan deliverables developed by district health authorities for the new model prior to signing contracts to ensure consistency across the Province.

Status – Complete

Chapter 7 – Natural Resources – Mineral Resource Management

7.1 The Department of Natural Resources should develop guidelines to assist staff in calculating reclamation cost estimates.

Status – Not Complete

7.2 The Department of Natural Resources should document its rationale and obtain approval from senior management when less than 100% of the estimated reclamation cost is obtained as security.

Status – Not Complete



7.3 The Department of Natural Resources should assess the estimated cost to reclaim mining sites against the current security held, and complete an assessment of the overall risk to the Province. If the existing security is inadequate, steps should be taken to reduce identified risks to acceptable levels.

Status – Not Complete

7.4 The Department of Natural Resources should regularly identify and assess sites requiring updated cost estimates, and ensure adequate security is maintained.

Status – Not Complete

7.5 The Department of Natural Resources should implement and monitor processing time performance standards for mineral exploration license applications and renewals.

Status – Complete

7.6 The Department of Natural Resources should review and assess lease annual reports to ensure they meet reporting requirements. The review should be documented and report deficiencies followed up.

Status – Complete

7.7 The Department of Natural Resources should establish and implement a process to track and receive lease payments on a timely basis.

Status – Complete

7.8 The Department of Natural Resources should develop and implement a policy on completing site visits, including documentation requirements and frequency.

Status – Complete

7.9 The Department of Natural Resources should identify their information needs and implement regular reporting from the mineral information system.

Status – Complete

7.10 The Department of Natural Resources should define and communicate the basis for calculation of mineral royalties to those operators not using a rate per ton.

Status – Not Complete

7.11 The Department of Natural Resources should establish and implement guidelines for the review of quarterly royalty or tax returns, including follow up of inaccurate returns or returns with incomplete information.

Status – Not Complete

7.12 The Department of Natural Resources should establish and implement guidelines for the tracking and use of interest and penalties on late or inaccurate royalty or tax returns.

Status – Not Complete



7.13 The Department of Natural Resources should compare information in operator's annual reports to royalty or tax payments received and investigate significant variances.

Status – Not Complete

7.14 The Department of Natural Resources should establish and implement guidelines to identify and periodically request additional information, such as financial statements, reports, or other supporting information, to verify the accuracy and completeness of royalty or tax returns.

Status – Not Complete

7.15 The Department should determine an appropriate timeframe and implement regular review of royalty rates to ensure they reflect the optimum economic benefit to the Province.

Status – Not Complete

7.16 The Department of Natural Resources should evaluate the success of the mineral incentive program in achieving its objectives prior to making a decision on whether to continue the program.

Status – Complete

7.17 The Department of Natural Resources should verify and document that successful grant applicants meet established eligibility criteria.

Status – Complete

7.18 The Department of Natural Resources should develop and implement processes to receive grant applications and reports by established deadlines.

Status – Complete

7.19 The Department of Natural Resources should verify and document mineral incentive grant requirements are met before final payments are made.

Status – Not Complete

7.20 The Department of Natural Resources should exclude HST as an eligible grant expense for applicants eligible for federal government reimbursement of the tax.

Status – Not Complete



December 2014

Chapter 2 – Community Services – Integrated Case Management System

2.1 The Department of Community Services and the Department of Internal Services should address security weaknesses identified in ICM databases and servers.

Status – Department of Community Services – Complete
Department of Internal Services – Not Complete

2.2 The Department of Community Services should ensure only authorized users have access to only the information necessary to fulfill their job requirements and only for the period of time required.

Status – Complete

2.3 The Department of Community Services should regularly analyze results of its reported incidents and take action to address weaknesses on a timely basis.

Status – Complete

2.4 The Department of Community Services should ensure documentation to support the management of changes to ICM is maintained, including its purpose, testing results and applicable approvals.

Status – Complete

2.5 The Department of Community Services and the Department of Internal Services should monitor the performance and capacity of the ICM systems on an ongoing basis and address any issues.

Status – Department of Community Services – Complete
Department of Internal Services – Complete

2.6 The Department of Community Services should ensure that business continuity plans are in place and contain information such as prioritization and timelines for restoration of key Department computer programs.

Status – Not Complete

2.7 The Department of Internal Services and the Department of Community Services should work together to incorporate the Department of Community Services' business continuity plan into the Province's disaster recovery plan.

Status – Department of Community Services – Not Complete
Department of Internal Services – Not Complete

2.8 The Department of Community Services should closely control and monitor the risks related to payments made without a case identification number.

Status – Not Complete



2.9 The Department of Community Services should enhance controls over bank account assignments to clients.

Status – Complete

2.10 The Department of Community Services should reduce duplicate clients and trustees within ICM.

Status – Not Complete

2.11 The Department of Community Services should ensure it has a control framework for IT which includes risk management and a plan to assess the ongoing effectiveness of controls.

Status – Not Complete

2.12 The Department of Community Services should finalize an approved IT strategic plan that includes the role and responsibilities of the Information, Communication and Technology Services branch and the Department.

Status – Complete

Chapter 3 – Education and Early Childhood Development – Tri-County Regional School Board

3.1 The governing Board of the Tri-County Regional School Board should define its role and responsibilities and the information required from management in order to fully carry out its duties in educating students. Board members should also complete an annual self-assessment of their performance and address any identified weaknesses in a timely manner.

Status – Not Complete

3.2 The governing Board of the Tri-County Regional School Board should request that management determine and address the reasons for the unsatisfactory performance of its students in literacy and numeracy. In addition, the Board should regularly review reports on student performance, including students with individualized programs, to hold management accountable for the delivery of educational services to its students.

Status – Not Complete

3.3 The governing Board of the Tri-County Regional School Board should ensure that appropriate school improvement plans align with Board goals and oversee whether expected results are being achieved.

Status – Complete

3.4 The governing Board of the Tri-County Regional School Board should ensure that teacher and principal evaluations are completed according to Board policy, that teachers are adhering to the provincial program of studies, and that staff development needs are being met.

Status – Complete



3.5 The governing Board of the Tri-County Regional School Board should evaluate the Superintendent's performance against the responsibilities of the position and take any necessary action.

Status – Complete

3.6 Tri-County Regional School Board management should ensure that school improvement plans and annual reports are completed on a timely basis, include specific goals and strategies to address Board and school priorities, and report progress on achieving goals.

Status – Complete

3.7 Tri-County Regional School Board management should regularly monitor the performance of students in all subject areas and take the required action to ensure student achievement meets expectations.

Status – Not Complete

3.8 Tri-County Regional School Board management should appropriately monitor the performance of students with individualized program plans and take needed action to ensure those students progress as expected.

Status – Complete

3.9 Tri-County Regional School Board management should ensure the evaluation process includes recommendations for improvement that are specific and that timely follow-up is completed to determine if appropriate progress has been made.

Status – Complete

3.10 Tri-County Regional School Board management should ensure that professional growth plans are completed and that plans link to Board and school improvement goals.

Status – Complete

Chapter 4 – Health and Wellness – Surgical Waitlist and Operating Room Utilization

4.1 The Department of Health and Wellness should report surgery wait times from the date of decision to operate to the date of surgery. Also, the Department should ensure booking information is submitted within the PAR-NS policy timeframes.

Status – Department of Health and Wellness – Complete

Nova Scotia Health Authority – Complete

IWK Health Centre – Complete



4.2 The Department of Health and Wellness should ensure the surgery waitlist complies with its policy, including ensuring the existing waitlist consists of only patients ready for surgery.

Status – Department of Health and Wellness – Complete

Nova Scotia Health Authority – Complete

IWK Health Centre – Complete

4.3 The Department of Health and Wellness, Annapolis Valley Health, Capital Health, and the IWK Health Centre should set specific, short-term surgery wait time performance targets and regularly report against those targets publicly.

Status – Department of Health and Wellness – Not Complete

Nova Scotia Health Authority – Not Complete

IWK Health Centre – Complete

4.4 Annapolis Valley Health, Capital Health and the IWK Health Centre should develop and document regular, internal elective surgery wait time reporting processes. These processes should be updated periodically based on a review of user information needs. Management should use this reporting to determine what action is needed to help address wait time issues.

Status – Nova Scotia Health Authority – Not Complete

IWK Health Centre – Complete

4.5 Annapolis Valley Health should update and approve its operating room scheduling policy. The policy should address optimal usage expectations, and formal standards to allocate operating room time and include guidance for revisiting operating room allocation on a regular basis with consideration of wait time.

Status – Nova Scotia Health Authority – Not Complete

4.6 Capital Health should update its operating room policies over utilization to better support efficient operating room use. The policies should address revisiting operating room time allocation with more consideration of wait times. Reporting of utilization information should be validated to ensure the output is accurate.

Status – Nova Scotia Health Authority – Not Complete

4.7 The IWK Health Centre should update its operating room policies, including having clear guidance on planned physician absences, surgery cancellations, and optimal usage expectations. The Health Centre should measure and monitor its operating room usage regularly.

Status – Complete

4.8 Annapolis Valley Health, Capital Health and the IWK Health Centre should establish standard management reporting that includes meaningful operating room utilization measures.

Status – Nova Scotia Health Authority – Not Complete

IWK Health Centre – Complete



4.9 The Department of Health and Wellness should develop a clinical services planning framework for surgery that determines which services will be offered in each location.

Status – Not Complete