



# Office of the Auditor General

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## Auditor General's Statement to the Media

**Release of Follow-up Report to the Nova Scotia House of Assembly  
May 12, 2020 – original planned release March 24, 2020**



Thank you for your interest in understanding more about my latest report tabled with the Nova Scotia Legislature. This report was originally planned to be released March 24, 2020. Given the COVID-19 crisis, on March 16, 2020 we decided to postpone the release.

We postponed the release date recognizing the various health and emergency protocols put in place.

It was important for the health and safety of our staff and all Nova Scotians that we fully follow the intent of those measures. I appreciate the efforts of my staff to adapt and be resilient.

On behalf of myself and all our staff, I would like to express sincere appreciation to all those Nova Scotians who have been working under these unprecedented times to look after us. This includes those working in key areas to ensure we continue to have critical services.

Before discussing the report, I also want to express my condolences to the families of the 22 victims of the horrific event that took place in April. Our collective OAG hearts go out to all those impacted.

Now I will offer some comments on the report.

In this report we looked to see how many performance audit recommendations from calendar years 2015, 2016, and 2017 government completed, and how many were not yet finished.

Following up on past recommendations is an important part of the work of our Office to assess whether government has completed its promised actions. Our recommendations to improve accountability and performance in the provincial public sector have impact when government acts upon their commitments.

Our approach is that 2 years after an audit, we go back to see if the government completed the recommendation.

This year we expanded our follow-up report to give the Legislature and the citizens of Nova Scotia more information to help to hold government accountable.

The expanded report includes following up on recommendations from 2015 for a 4th year, as well as reporting information provided by government on what it has done, or plans to do, to address recommendations assessed as not yet complete from 2015, 2016, and 2017.

In addition, we have also included summaries prepared by management for all performance audit recommendations from the 2018 calendar year, to give an early indication of the actions taken or planned to address the risks we identified in our audits.

The follow-up report is a tool we provide to the members of the Legislature and the people of Nova Scotia to tell them how well government is doing at following through on the actions it has committed to take.

There are 3 key messages in this follow-up report:

Firstly:

- For the 2015 performance audits, government completed 93% of our recommendations. Overall, this is a positive result as government is delivering on making its promised changes. Although government has continued to make progress on implementing the recommendations that were not complete last year, work remains for 5 recommendations.
- The 5 recommendations include recommendations related to the procurement and management of professional services contracts, responsible gambling and the prevention and treatment of problem gambling, business continuity management, and forest management and protection. It is important that government complete the recommendations to address the risks we identified in those audits.

Secondly:

- For the 2016 performance audits, government completed 70% of our recommendations. This is disappointing and after three years since the audits were completed the completion rate should be higher. There are 13 recommendations that have not been completed from 5 audits during that year.
- The 5 audits cover important areas including Species at Risk, School Capital Planning, Homes for Special Care, Licensed Child Care, and Critical Infrastructure Resiliency. The audits and recommendations focus on risk, so completing the promised actions to address the risks is important. Legislators holding government accountable could consider giving these audits and their recommendations more attention.

Thirdly:

- For the 2017 performance audits, government completed 81% of our recommendations. This was the first year we followed up on the 2017 audits, and only 9 recommendations are not complete after 2 years. This is a very encouraging result and I am pleased to see government getting this work done. We urge government to continue to work to implement the remaining recommendations.

The details of which recommendations have been completed and not completed are outlined in our report. The report provides ample information for direct questions to government on its performance to date, what risks remain as a result, and when and how they will complete all outstanding promises.

There are many organizations that have completed their actions to address our audit recommendations, and this is great news. However, there is still work to be done. Members of the Legislature and members of the public could pay attention to the 5 audits from 2016 that have lower overall completion rates – this is the area of most concern.

In concluding, I want to thank the people in my Office for their continued hard work and dedication. You all should be proud of the hard work you do on behalf of all Nova Scotians.

To the organizations involved with the follow-up project this year, I want to thank you for your professionalism.

Finally, to the elected MLAs of the Nova Scotia Legislature and the citizens of Nova Scotia, I hope you find this expanded follow-up report to be a useful tool to assist you to hold the government accountable.