

2021

**Report of the Auditor General
to the Nova Scotia
House of Assembly**



**Follow-up of 2016, 2017, and
2018 Performance Audit
Recommendations**



Performance Report
Independence • Integrity • Impact

Intentionally Left Blank



July 7, 2021

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,

A handwritten signature in blue ink that reads "Kim Adair-MacPherson".

Kim Adair-MacPherson, FCPA, CA, ICD.D

Auditor General of Nova Scotia

5161 George Street
Royal Centre, Suite 400
Halifax, NS B3J 1M7
Telephone: (902) 424-5907
Fax: (902) 424-4350
Website: <https://oag-ns.ca/>



[@OAG_NS](https://twitter.com/OAG_NS)



www.linkedin.com/company/oag-ns



www.facebook.com/OAGNS

Intentionally Left Blank

Table of Contents

1	Overview of Follow-up of 2016, 2017, and 2018 Recommendations	7
	Report Overview	9
	Management-prepared Summaries	10
	Subsequent Events	10
2	2016 Performance Audit Recommendations	11
	Overall Observations	12
	Audits with 100 per cent of Recommendations Completed	12
	Audits with Less than 100 per cent of Recommendations Completed	13
	June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks	13
	June 2016: Species at Risk: Management of Conservation and Recovery	14
	November 2016: Licensed Child Care	14
	November 2016: School Capital Planning	15
	Management Summaries for Recommendations Not Completed	15
3	2017 Performance Audit Recommendations	16
	Overall Observations	17
	Audits with 100 per cent of Recommendations Completed	17
	Audits with Less than 100 per cent of Recommendations Completed	17
	November 1, 2017: Climate Change Management	18
	November 22, 2017: Mental Health Services	18
	November 22, 2017: Managing Home Care Support Contracts	19
	Management Summaries for Recommendations Not Completed	19
4	2018 Performance Audit Recommendations	20
	Overall Observations	21
	Audits with 100 per cent of Recommendations Completed	21
	Audits with Less than 100 per cent of Recommendations Completed	21
	May 2018: Grant Programs	22
	May 2018: Correctional Facilities	23
	May 2018: Maintenance Enforcement Program	23
	December 2018: Management and Oversight of Health Sector Information Technology	24
	December 2018: IWK Health Centre: Financial Management Controls and Governance	24
	Management Summaries for Recommendations Not Completed	25
	Appendix I: Limited Assurance Attestation Engagement Description and Conclusion	26
	Appendix II: A Tool to Hold Government Accountable	27
	Appendix III: Implementation Status by Recommendation	29
	Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020	44
	Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020	57

Intentionally Left Blank

Chapter 1

Overview of Follow-up of 2016, 2017, and 2018 Recommendations

Overall Results

- 77% of 2016 recommendations completed; 10 recommendations from four audits are not completed
- 83% of 2017 recommendations completed; eight recommendations from three audits are not completed
- 81% of 2018 recommendations completed; 12 recommendations from five audits are not completed

Recommendations Completed

- 124 recommendations completed from 2016, 2017, and 2018, including all recommendations from the audits of:
 - Management of Nova Scotia's Hospital System Capacity
 - AMANDA Case Management and Compliance System
 - Critical Infrastructure Resiliency
 - Environmental Assessments
 - Family Doctor Resourcing
 - Workers' Compensation Board: Governance and Long-term Sustainability

Why we follow up on recommendations

- Risks remain when government does not complete the recommendations they committed to implementing
- This report is a tool for the Public Accounts Committee, the House of Assembly, and the public to hold government accountable
- Appendix II highlights some questions which may assist with holding government accountable for not completed recommendations

Organization and Chapter	Recommendations			
	Total	Not Completed	Completed	
Agriculture				
May 2018 – Chapter 1: Grant Programs	3	0	3	100%
Communities, Culture and Heritage				
May 2018 – Chapter 1: Grant Programs	4	3	1	25%
Community Services				
June 2016 – Chapter 1: Homes for Special Care: Identification and Management of Health and Safety Risks	2	2	0	0%
Education and Early Childhood Development				
November 2016 – Chapter 1: Licensed Child Care	8	3	5	63%
November 2016 – Chapter 2: School Capital Planning	4	2	2	50%
Emergency Management Office				
November 2016 – Chapter 4: Critical Infrastructure Resiliency	3	0	3	100%
Environment				
November 1, 2017 – Chapter 3: Climate Change Management	3	1	2	67%
November 1, 2017 – Chapter 4: Environmental Assessments	7	0	7	100%



Organization and Chapter	Recommendations			
	Total	Not Completed	Completed	
Executive Council Office				
November 2016 – Chapter 4: Critical Infrastructure Resiliency	1	0	1	100%
Finance and Treasury Board				
May 2018 – Chapter 1: Grant Programs	1	1	0	0%
Health and Wellness				
June 2016 – Chapter 1: Homes for Special Care: Identification and Management of Health and Safety Risks	6	1	5	83%
June 2016 – Chapter 2: Management of Nova Scotia's Hospital System Capacity	4	0	4	100%
November 22, 2017 – Chapter 1: Family Doctor Resourcing	4	0	4	100%
November 22, 2017 – Chapter 2: Mental Health Services	3	1	2	67%
November 22, 2017 – Chapter 3: Managing Home Care Support Contracts	7	1	6	86%
December 2018 – Chapter 1: Management and Oversight of Health Sector Information Technology	5	0	5	100%
IWK Health Centre				
November 22, 2017 – Chapter 2: Mental Health Services	4	0	4	100%
December 2018 – Chapter 1: Management and Oversight of Health Sector Information Technology	5	0	5	100%
December 2018 – Chapter 2: IWK Health Centre: Financial Management Controls and Governance	10	2	8	80%
Justice				
May 2018 – Chapter 2: Correctional Facilities	12	2	10	83%
May 2018 – Chapter 3: Maintenance Enforcement Program	6	1	5	83%
Lands and Forestry				
June 2016 – Chapter 3: Species at Risk: Management of Conservation and Recovery	5	2	3	60%
May 2018 – Chapter 1: Grant Programs	4	1	3	75%
Nova Scotia Health Authority				
June 2016 – Chapter 2: Management of Nova Scotia's Hospital System Capacity	4	0	4	100%
November 22, 2017 – Chapter 1: Family Doctor Resourcing	5	0	5	100%
November 22, 2017 – Chapter 2: Mental Health Services	9	4	5	56%
November 22, 2017 – Chapter 3: Managing Home Care Support Contracts	5	1	4	80%
December 2018 – Chapter 1: Management and Oversight of Health Sector Information Technology	6	1	5	83%
Service Nova Scotia and Internal Services				
November 2016 – Chapter 3: AMANDA Case Management and Compliance System	6	0	6	100%
December 2018 – Chapter 1: Management and Oversight of Health Sector Information Technology	5	1	4	80%
Workers' Compensation Board				
December 2018 – Chapter 3: Workers' Compensation Board: Governance and Long-term Sustainability	3	0	3	100%

1 Overview of Follow-up of 2016, 2017, and 2018 Recommendations

Report Overview

- 1.1 Our Office conducts audits to provide practical and constructive advice to improve government performance. We assess government's implementation of our audit recommendations after two years. A description of our engagement and overall conclusion are provided in Appendix I.
- 1.2 The following timeline shows the key dates of this year's assurance process.



- 1.3 Risks remain when government does not complete the recommendations they committed to implementing. This report provides assurance that recommendations assessed as completed are accurately stated as of October 16, 2020. We do not provide any assurance on recommendations management has assessed as not completed, and we did not perform any procedures to verify the accuracy of their progress to date as reported. The information in this report is a tool for the Public Accounts Committee, the House of Assembly, and the public to hold government accountable.
- 1.4 The Province of Nova Scotia's *Auditor General Performance Audit Policy* states that the generally accepted timeframe for completion of agreed-upon Auditor General recommendations is two years. Government agreed to our recommendations and made a commitment to complete them.



- 1.5 For our 2016 audits, 33 of 43 recommendations (77%) are completed after four years. For our 2017 audits, 39 of 47 recommendations (83%) are completed after three years. For our 2018 audits, 52 of 64 recommendations (81%) are completed after two years.
- 1.6 Key factors that can help increase government completion rates include:
- communicating that addressing our audit recommendations is important
 - establishing clear objectives and accountability at an appropriate level within the organization
 - developing action plans and tracking progress
- 1.7 In the chapters that follow, we discuss the results by year and the risks organizations remain exposed to due to recommendations not being completed. For additional information, refer to Appendix III for the Implementation Status by Recommendation.

Management-prepared Summaries

- 1.8 Appendix IV provides management-prepared summaries for recommendations from 2016, 2017, and 2018 assessed as not completed as of October 16, 2020. We provide no assurance and have not conducted any work on these management-prepared summaries. They are presented for information purposes only.
- 1.9 Management also prepared the summaries for recommendations made in 2019. These can be found in Appendix V. We have not conducted any work and provide no assurance on these management responses. They are presented for information purposes only.
- 1.10 We encourage government, audit committees, and others responsible for oversight to continue addressing our recommendations and to publicly report on progress. Regular public reporting will assist the Public Accounts Committee, the House of Assembly, and the public to hold government accountable for the timely completion of our recommendations.

Subsequent Events

- 1.11 On February 23, 2021 the Nova Scotia Government renamed and reorganized several government departments. Responsibility for recommendations and organization names used in this report reflect responsibilities and departmental names as of December 31, 2020.

Chapter 2

2016 Performance Audit Recommendations

Overall Results

- 2016: Government completed 77% (33 of 43) of the recommendations after four years
- Ten recommendations from the audits of Homes for Special Care, Species at Risk, Licensed Child Care and School Capital Planning are not completed

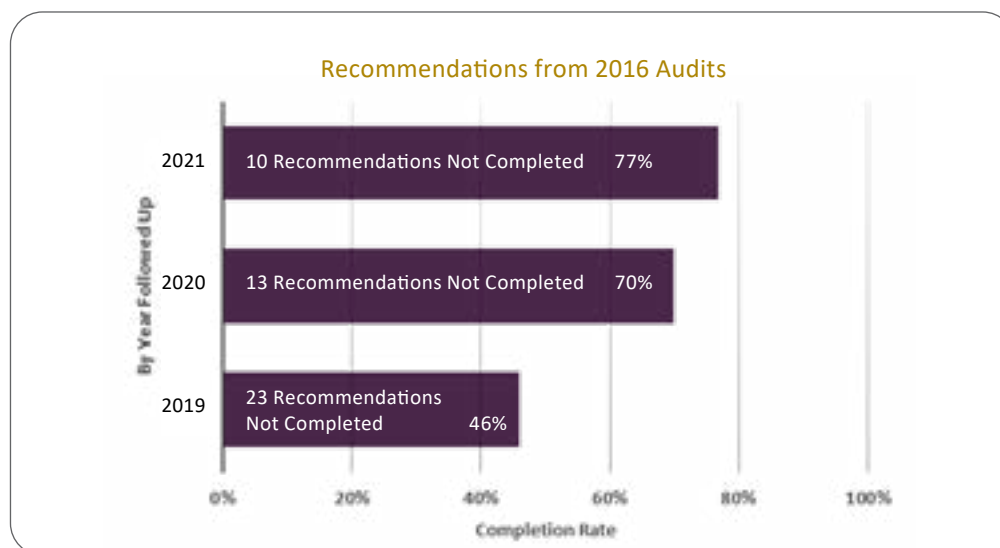
43 recommendations across eight organizations – 77% completed

Report and Audit Title	Recommendations			
	Total	Not Completed	Completed	
June 2016				
Homes for Special Care: Identification and Management of Health and Safety Risks	8	3	5	63%
Management of Nova Scotia's Hospital System Capacity	8	0	8	100%
Species at Risk: Management of Conservation and Recovery	5	2	3	60%
November 2016				
Licensed Child Care	8	3	5	63%
School Capital Planning	4	2	2	50%
AMANDA Case Management and Compliance System	6	0	6	100%
Critical Infrastructure Resiliency	4	0	4	100%
Total	43	10	33	77%

2 2016 Performance Audit Recommendations

Overall Observations

- 2.1 The overall completion rate for recommendations from 2016 is 77 per cent, an increase from 70 per cent as reported by our Office last year.



- 2.2 Government accepted all but one recommendation from our 2016 audit reports. Education and Early Childhood Development did not agree with one recommendation from the 2016 audit of School Capital Planning.
- 2.3 At the time of the audit, Education and Early Childhood Development did not agree with our recommendation to review the decision to build a new high school in Eastern Passage and its impact on the surrounding schools. Management did not complete a review and the new high school opened in September 2018. This recommendation has been assessed as no longer relevant given the school was built, and this recommendation is not included with the statistics in this chapter.

Audits with 100 per cent of Recommendations Completed

- 2.4 Recommendations from the following audits have been fully completed:
- Health and Wellness and the Nova Scotia Health Authority completed all eight recommendations from the June 2016 audit of Management of Nova Scotia's Hospital System Capacity.



- Service Nova Scotia and Internal Services completed all six recommendations from the November 2016 audit of AMANDA Case Management and Compliance System.
- Emergency Management Office and the Executive Council Office completed all four recommendations from the November 2016 audit of Critical Infrastructure Resiliency.

Audits with Less than 100 per cent of Recommendations Completed

2.5 We provide additional information in the following paragraphs for recommendations from audits that have not been fully completed and the risks that remain.

Audit Title	% Completed	Recommendations Not Completed
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks	63%	3
June 2016: Species at Risk: Management of Conservation and Recovery	60%	2
November 2016: Licensed Child Care	63%	3
November 2016: School Capital Planning	50%	2

June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks

- 2.6 Community Services and Health and Wellness have together completed 63 per cent (five of eight) of the recommendations from the 2016 audit of Homes for Special Care.
- 2.7 Community Services has not completed two recommendations to:
- sign agreements with all service providers which clearly establish performance expectations and reporting requirements
 - complete its planned projects related to future demand for services and establish an ongoing process for monitoring and evaluating long-term sustainability of funding
- 2.8 There is a risk that by not completing these recommendations, Community Services may not have clear performance expectations and reporting requirements for service providers and may not have the information required to monitor the long-term sustainability of funding for homes for special care.

2.9 Health and Wellness has not completed one recommendation to:

- establish clear responsibilities and accountability for service provider performance and reporting requirements to ensure these activities are carried out

2.10 By not completing this recommendation, there is a risk that Health and Wellness may not be adequately monitoring and managing homes for special care.

June 2016: Species at Risk: Management of Conservation and Recovery

2.11 Lands and Forestry, formerly known as Natural Resources, has completed 60 per cent (three of five) of the recommendations from the 2016 audit of Species at Risk.

2.12 Lands and Forestry has not completed two recommendations to:

- establish recovery teams, and develop and review recovery and management plans for species at risk, as required under the Endangered Species Act
- review all species listed in the Endangered Species Regulations and amend or develop appropriate practices, as guided by recovery plans, to protect their habitat

2.13 There is a risk that, by not completing these recommendations, endangered species are not being properly monitored and conserved.

November 2016: Licensed Child Care

2.14 Education and Early Childhood Development has completed 63 per cent (five of eight) of the recommendations from the 2016 audit of Licensed Child Care.

2.15 Education and Early Childhood Development has not completed three recommendations to:

- update and follow its licensed family home day care inspection policy. This should include mechanisms for the Department to verify the inspection information reported by family home day care agencies
- review its policy for determining the status of subsidy claimants and conduct status reviews as required
- implement review processes to help verify grant and subsidy claims



- 2.16 By not completing these recommendations, there is a risk that inspections completed by agency staff are not thorough or that violations are not corrected. Additionally, grants awarded may not be based on actual eligibility and grant money may not be distributed according to actual need.

November 2016: School Capital Planning

- 2.17 Education and Early Childhood Development has completed 50 per cent (two of four) of the recommendations from the 2016 audit of School Capital Planning.
- 2.18 Education and Early Childhood Development has not completed two recommendations to:
- work with the Department of Finance and Treasury Board to develop a school-specific form of tangible capital asset requests which captures the relevant information needed for analysis
 - establish and follow a consistent and clear process for evaluating capital project requests to support long-term capital planning. All new school and renovation projects should follow this process
- 2.19 By not completing these recommendations, there is a risk that Education and Early Childhood Development is not capturing the necessary information to assess school capital requests and may make decisions inconsistently or without adequate support.

Management Summaries for Recommendations Not Completed

- 2.20 We have included management summaries related to recommendations not completed as of October 16, 2020 in Appendix IV. We provide no assurance and have not conducted any work on these management-provided summaries. They are presented for information purposes only.



Chapter 3

2017 Performance Audit Recommendations

Overall Results

- 2017: Government completed 83% (39 of 47) of the recommendations after three years
- Eight recommendations from the audits of Climate Change Management, Mental Health Services and Managing Home Care Support Contracts are not completed

47 recommendations across four organizations – 83% completed

Report and Audit Title	Recommendations			
	Total	Not Completed	Completed	
November 1, 2017				
Climate Change Management	3	1	2	67%
Environmental Assessments	7	0	7	100%
November 22, 2017				
Family Doctor Resourcing	9	0	9	100%
Mental Health Services	16	5	11	69%
Managing Home Care Support Contracts	12	2	10	83%
Total	47	8	39	83%

3 2017 Performance Audit Recommendations

Overall Observations

3.1 The overall completion rate for recommendations from 2017 is 83 per cent.



3.2 Government accepted all recommendations from our 2017 audit reports. We encourage government to continue to work to address the remaining outstanding recommendations.

Audits with 100 per cent of Recommendations Completed

3.3 Recommendations from the following audits have been fully completed:

- Environment completed all seven recommendations from the November 1, 2017 audit of Environmental Assessments.
- Health and Wellness and the Nova Scotia Health Authority completed all nine recommendations from the November 22, 2017 audit of Family Doctor Resourcing.

Audits with Less than 100 per cent of Recommendations Completed

3.4 We provide additional information in the following paragraphs for recommendations from audits that have not been fully completed and the risks that remain.

Audit Title	% Completed	Recommendations Not Completed
November 1, 2017: Climate Change Management	67%	1
November 22, 2017: Mental Health Services	69%	5
November 22, 2017: Managing Home Care Support Contracts	83%	2

November 1, 2017: Climate Change Management

- 3.5 Environment has completed 67 per cent (two of three) of the recommendations from the 2017 audit of Climate Change Management.
- 3.6 Environment has not completed one recommendation to:
- regularly review its rating of climate change risks to determine if the ratings have changed and identify any new actions required to address the changes
- 3.7 By not completing this recommendation, there is a risk that Environment is not considering whether changes to risk ratings are needed that may result in certain areas needing more attention.

November 22, 2017: Mental Health Services

- 3.8 Collectively, 69 per cent (11 of 16) of the recommendations from the 2017 audit of Mental Health Services have been completed. While the IWK Health Centre has completed its recommendations, Health and Wellness and the Nova Scotia Health Authority have not completed the recommendation to:
- determine and clarify wait times standards for initial and subsequent appointments, and evaluate and report on both standards based on defined triage categories
- 3.9 By not completing this recommendation, there is a risk that wait time standards are not applied consistently across the province and reporting may create unrealistic expectations for patients.
- 3.10 The Nova Scotia Health Authority has also not completed three recommendations to:
- finalize policies for emergency mental health services in collaboration with the IWK as required, and reflect a provincial approach to service delivery



- implement the emergency department safety recommendations identified in the January 2017 Improving Workplace Safety report as accepted by government
 - ensure funding to programs and services is allocated based on service delivery plans, and includes accountability requirements for the performance of funded programs and services
- 3.11 By not completing these recommendations, there are risks that policies are inconsistent, identified emergency department safety issues may not be addressed, and funding to programs and services may not be based on service delivery plans.

November 22, 2017: Managing Home Care Support Contracts

- 3.12 Health and Wellness and the Nova Scotia Health Authority have completed 83 per cent (10 of 12) of the recommendations from the 2017 audit of Managing Home Care Support Contracts.
- 3.13 Health and Wellness has not completed one recommendation to:
- put a process in place to verify the accuracy of reporting from home support providers. Reported hours, performance indicators, and statistical reporting should be included in the verification process
- 3.14 There is a risk that by not completing this recommendation, providers could inaccurately report performance to avoid penalties and may not calculate statistical information in accordance with department standards, resulting in incorrect information being used for decision making.
- 3.15 The Nova Scotia Health Authority has not completed the recommendation to:
- maintain an integrated record of home support complaints received, including their outcome
- 3.16 There is a risk that by not completing this recommendation, it may not be possible to confirm that complaints received have been investigated and responded to appropriately.

Management Summaries for Recommendations Not Completed

- 3.17 We have included management summaries related to recommendations not completed as of October 16, 2020 in Appendix IV. We provide no assurance and have not conducted any work on these management-provided summaries. They are presented for information purposes only.



Chapter 4

2018 Performance Audit Recommendations

Overall Results

- 2018: Government completed 81% (52 of 64) of the recommendations after two years
- Twelve recommendations from the audits of Grant Programs, Correctional Facilities, Maintenance Enforcement Program, Management and Oversight of Health Sector Information Technology, and IWK Health Centre: Financial Management Controls and Governance are not completed

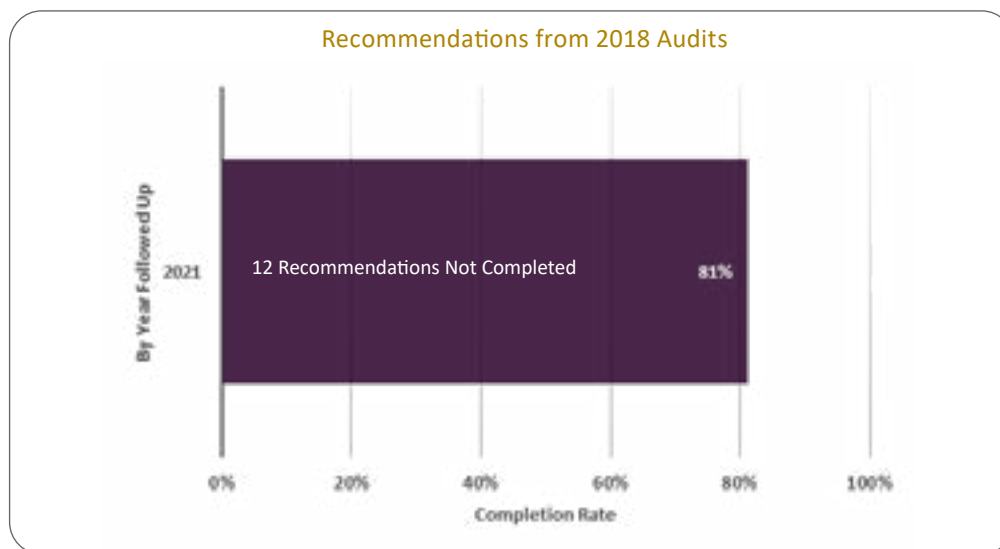
64 recommendations across 10 organizations – 81% completed

Report and Audit Title	Recommendations			
	Total	Not Completed	Completed	
May 2018				
Grant Programs	12	5	7	58%
Correctional Facilities	12	2	10	83%
Maintenance Enforcement Program	6	1	5	83%
December 2018				
Management and Oversight of Health Sector Information Technology	21	2	19	90%
IWK Health Centre: Financial Management Controls and Governance	10	2	8	80%
Workers' Compensation Board: Governance and Long-term Sustainability	3	0	3	100%
Total	64	12	52	81%

4 2018 Performance Audit Recommendations

Overall Observations

- 4.1 The overall completion rate for recommendations from 2018 is 81 per cent.



- 4.2 Government accepted all recommendations from our 2018 audit reports. An overall completion rate of 81 per cent for our first year of following up is a promising result. However, it is important that government continue to work to address the remaining outstanding recommendations.

Audits with 100 per cent of Recommendations Completed

- 4.3 Recommendations from the following audits have been fully completed:

- The Workers' Compensation Board completed all three recommendations from the December 2018 Workers' Compensation Board Governance and Long-term Sustainability audit.

Audits with Less than 100 per cent of Recommendations Completed

- 4.4 We provide additional information in the following paragraphs for recommendations from audits that have not been fully completed and the risks that remain.

Audit Title	% Completed	Recommendations Not Completed
May 2018: Grant Programs	58%	5
May 2018: Correctional Facilities	83%	2
May 2018: Maintenance Enforcement Program	83%	1
December 2018: Management and Oversight of Health Sector Information Technology	90%	2
December 2018: IWK Health Centre: Financial Management Controls and Governance	80%	2

May 2018: Grant Programs

- 4.5 Collectively, 58 per cent (7 of 12) of the recommendations from the 2018 audit of Grant Programs have been completed. While the Department of Agriculture has completed its recommendations, the Departments of Communities, Culture and Heritage; Finance and Treasury Board; and Lands and Forestry have not completed five recommendations.
- 4.6 The Departments of Communities, Culture and Heritage and the Department of Lands and Forestry, formerly known as the Department of Natural Resources, have not completed the recommendation to:
- develop a comprehensive risk analysis and use this to assess the design of all grant programs
- 4.7 By not completing this recommendation, there may not be consistent approaches to grant program design that are in line with best practices.
- 4.8 The Department of Communities, Culture and Heritage has also not completed two recommendations to:
- establish performance indicators, measure performance, and regularly evaluate grant programs
 - develop monitoring processes for grant management to ensure required controls are followed for each stage of the grant process
- 4.9 By not completing these recommendations, there is a risk that grant programs may not meet goals and objectives, or that grant programs may not be monitored to ensure all necessary steps have occurred for each stage of the grant process.
- 4.10 The Department of Finance and Treasury Board has not completed the recommendation to:



- develop a framework in consultation with the Executive Council Office to provide guidance to public sector entities on best practices for grant program design, administration, and monitoring of compliance at a program design level
- 4.11 By not completing this recommendation there is a risk that public sector entities may not use a consistent approach to grant program design, that applicants may not be treated consistently, and that risks to the Province may not be appropriately considered and addressed.

May 2018: Correctional Facilities

- 4.12 The Department of Justice has completed 83 per cent (10 of 12) of the recommendations from the 2018 audit of Correctional Facilities. Justice has not completed two recommendations to:
- complete a review of all correctional facilities to identify staff who have not completed or recertified required training and ensure required training is completed
 - ensure correctional officer duties, such as the completion of rounds and searches, are completed as required and adequate documentation is maintained to show they have occurred
- 4.13 By not completing these recommendations, there is a risk that correctional facility staff may not have the training or recertifications required to ensure the safety of both staff and offenders and the security of the facility, and that rounds and searches may not be completed as required or that documentation may not be maintained to show searches have occurred as required.

May 2018: Maintenance Enforcement Program

- 4.14 The Department of Justice has completed 83 per cent (five of six) of the recommendations from the 2018 audit of the Maintenance Enforcement Program.
- 4.15 Justice has not completed the recommendation to:
- develop and implement a policy to guide staff on how to monitor inactive cases
- 4.16 By not completing this recommendation there is a risk that cases could remain inactive longer than necessary, which could cause the outstanding balance to grow when action to collect outstanding money is not taken.



December 2018: Management and Oversight of Health Sector Information Technology

- 4.17 Collectively, 90 per cent (19 of 21) of the recommendations from the 2018 audit of Management and Oversight of Health Sector Information Technology have been completed. While the Department of Health and Wellness and the IWK Health Centre have completed all of their recommendations, Service Nova Scotia and Internal Services and the Nova Scotia Health Authority have not completed two recommendations.
- 4.18 Service Nova Scotia and Internal Services and the Nova Scotia Health Authority have not completed the recommendation to:
- ensure policies are in place to require that IT controls are monitored, results are reported, and deficiencies are managed
- 4.19 By not completing this recommendation, there is a risk that controls will not be monitored or that deficiencies will not be reported to management and addressed in a timely manner.

December 2018: IWK Health Centre: Financial Management Controls and Governance

- 4.20 The IWK Health Centre has completed 80 per cent (eight of 10) of the recommendations from the 2018 audit of Financial Management Controls and Governance.
- 4.21 The IWK Health Centre and the IWK Board of Directors have not completed recommendations to:
- complete a risk-based evaluation of its internal controls. Management should design, document, and implement appropriate internal controls and monitor to ensure the controls are operating effectively on a regular basis
 - oversee the development and implementation of internal controls and receive regular reporting on the effectiveness of internal controls
- 4.22 By not completing these recommendations, there is a risk that internal controls are not appropriately designed, documented, and implemented, and that internal controls are not monitored for operating effectiveness on a regular basis.



Management Summaries for Recommendations Not Completed

- 4.23 We have included management summaries related to recommendations not completed as of October 16, 2020 in Appendix IV. We provide no assurance and have not conducted any work on these management-provided summaries. They are presented for information purposes only.



Appendix I

Limited Assurance Attestation Engagement Description and Conclusion

In March 2021, we completed an independent limited assurance attestation engagement on the status of certain audit recommendations included in the 2016, 2017, and 2018 Performance Audit Reports of the Auditor General. Our objective was to provide limited assurance, as of October 16, 2020, on those recommendations assessed as “completed” since our last follow-up report, to determine if government’s assessment was free from material misstatement. We did not perform any procedures, and provide no assurance, on recommendations noted in this report as not completed.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Government organizations (departments, agencies, and boards) are responsible for assessing their status of implementing recommendations of the Auditor General. For recommendations they assessed as completed, we substantiated the assessment through interviews and examination of documentation. We evaluated the implementation status using criteria based on whether the supporting information provided by the organization addressed the audit recommendation (see Appendix III), and whether the information was relevant, complete, reliable, neutral, and understandable. Our work was based on qualitative characteristics of information as described in the CPA Canada Handbook.

For a recommendation assessed as “do not intend to implement” or “action no longer required,” we focused on the reasons why government chose not to implement the recommendation or why management believes it is 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.

We conducted our work in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information set out by the Chartered Professional Accountants of Canada; and Sections 18 and 21 of the Auditor General Act. We obtained sufficient and appropriate evidence on which to base our conclusion on March 4, 2021 in Halifax, Nova Scotia.

We apply Canadian Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting our work, we complied with the independence and other ethical requirements of the Code of Professional Conduct of Chartered Professional Accountants of Nova Scotia and Nova Scotia’s Code of Conduct for Public Servants.

Conclusion on completed recommendations – Based on the limited assurance procedures performed and evidence obtained, no matters have come to our attention to cause us to believe the status of the recommendations reported as completed have been materially misstated. Additional information provided in this report is not intended to take away from our overall conclusion.



Appendix II

A Tool to Hold Government Accountable

The Public Accounts Committee, the House of Assembly, and the public may wish to consider the following questions to hold government accountable for not completed recommendations.

2016 Audit Reports

June 2016

Homes for Special Care: Identification and Management of Health and Safety Risks

1. How many providers have signed agreements in place with Community Services, and when does the Department expect to have agreements in place with all providers?
2. What is the Department of Community Services doing to monitor and evaluate the long-term sustainability of funding for homes for special care while it implements the multi-phased project?

Species at Risk: Management of Conservation and Recovery

3. How will Lands and Forestry ensure all species listed in the Endangered Species Regulations have appropriate practices, guided by recovery plans, to protect their habitat?

November 2016

Licensed Child Care

4. What is Education and Early Childhood Development doing to ensure thorough inspections are performed and violations are corrected while proclamation of the new Act is pending?
5. How will Education and Early Childhood Development's new IT system help verify that grant and subsidy claims are accurate?

School Capital Planning

6. How is Education and Early Childhood Development ensuring it is capturing all relevant information needed to analyze school tangible capital asset requests?
7. How will Education and Early Childhood Development ensure all new school and renovation projects follow the new capital process?

2017 Audit Reports

November 1, 2017

Climate Change Management

8. How will Nova Scotia Environment ensure it is regularly reviewing its rating of climate change risks to determine if ratings have changed and identify any new actions required to address these changes?

November 22, 2017

Mental Health Services

9. Does the Nova Scotia Health Authority plan to report subsequent mental health appointment wait times based on the triage categories?
10. How does the Nova Scotia Health Authority make sure funding to mental health programs and services is allocated based on service delivery plans?



Managing Home Care Support Contracts

11. How will Health and Wellness ensure data submitted by home care providers is accurate?
12. How will the Nova Scotia Health Authority ensure it is consistently communicating complaints to Health and Wellness and that appropriate action is taken to address them?

2018 Audit Reports

May 2018

Grant Programs

13. What performance indicators does Communities, Culture and Heritage plan to develop to regularly evaluate grant programs?
14. How will Communities, Culture and Heritage and Lands and Forestry ensure they are regularly using a comprehensive risk analysis to aid with the design of grant programs?

Correctional Facilities

15. How will Justice make sure all correctional facility staff complete their required training and recertifications?
16. What is Justice doing to make sure rounds and searches are completed as required and that adequate documentation is maintained?

Maintenance Enforcement Program

17. While finalizing the system enhancements, what is the Department of Justice doing to ensure inactive cases are properly monitored?

December 2018

Management and Oversight of Health Sector Information Technology

18. What are Service Nova Scotia and Internal Services and the Nova Scotia Health Authority doing to ensure information technology controls are monitored, results are reported, and deficiencies managed?

IWK Health Centre: Financial Management Controls and Governance

19. How will the IWK Health Centre ensure appropriate financial management controls are designed, documented, implemented, and operating effectively on a regular basis, and how will that information be reported to the Board of Directors?



Appendix III

Implementation Status by Recommendation

June 2016 Chapter 1: Homes for Special Care: Identification and Management of Health and Safety Risks		
Recommendation	Organization	Status as of October 16, 2020
1.1 The Department of Health and Wellness should have a management information system to efficiently and effectively manage its responsibilities for licensing and inspections of homes for special care.	Health and Wellness	Completed
1.2 The Department of Health and Wellness should establish a licensing and inspection quality review process that includes written guidance on frequency, information to be reviewed, and documentation of completion.	Health and Wellness	Completed
1.3 The Department of Community Services should sign agreements with all service providers which clearly establish performance expectations and reporting requirements.	Community Services	Not Completed
1.4 The Department of Health and Wellness should establish clear responsibilities and accountability for service provider performance and related reporting requirements and ensure these activities are carried out.	Health and Wellness	Not Completed
1.5 The Department of Health and Wellness should complete and implement its new checklist and policies and procedures on inspection and enforcement processes.	Health and Wellness	Completed
1.6 The Department of Health and Wellness should follow up in a timely manner to make sure more serious deficiencies at homes for special care have been corrected. This could be done by obtaining information to show that deficiencies were fixed and may not require another visit to the home shortly after the inspection.	Health and Wellness	Completed
1.7 The Department of Health and Wellness and the Department of Community Services should complete their planned projects related to future demand for services and establish an ongoing process for monitoring and evaluating long-term sustainability of funding for homes for special care.	Community Services	Not Completed
	Health and Wellness	Completed

June 2016 Chapter 2: Management of Nova Scotia's Hospital System Capacity		
Recommendation	Organization	Status as of October 16, 2020
2.1 The Department of Health and Wellness and the Nova Scotia Health Authority should tell Nova Scotians what they should expect from their health care system. This includes determining and communicating which services will be delivered in hospital and in other locations, and what level of service to expect in communities across the province.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed

Implementation Status by Recommendation (continued)

June 2016 Chapter 2: Management of Nova Scotia's Hospital System Capacity		
Recommendation	Organization	Status as of October 16, 2020
2.2 The Department of Health and Wellness and the Nova Scotia Health Authority should review hospitals located close to each other to assess whether this is the most efficient and effective approach to providing health care for Nova Scotians.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
2.3 The Department of Health and Wellness and the Nova Scotia Health Authority should quickly determine how services at the VG site can be effectively provided through new or existing sites by preparing a detailed plan for how and where services will be offered and communicating this to Nova Scotians.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
2.4 The Department of Health and Wellness and the Nova Scotia Health Authority should work with their partner agencies or departments to determine the most effective and efficient means to provide care to mental health patients and adult protection clients.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed

June 2016 Chapter 3: Species at Risk: Management of Conservation and Recovery		
Recommendation	Organization	Status as of October 16, 2020
3.1 The Department of Natural Resources should establish recovery teams, and develop and review recovery and management plans for species at risk, as required under the Endangered Species Act.	Lands and Forestry	Not Completed
3.2 The Department of Natural Resources should implement a process for communicating with recovery teams, including the method of communication and response time. Natural Resources management should tell teams how they plan to address the concerns teams identify or why changes will not be made.	Lands and Forestry	Completed
3.3 The Department of Natural Resources should review all species listed in the Endangered Species Regulations and amend or develop appropriate practices, as guided by recovery plans, to protect their habitat.	Lands and Forestry	Not Completed
3.4 The Department of Natural Resources should create a comprehensive monitoring program for all species at risk and ensure monitoring activities are clearly communicated and completed as planned.	Lands and Forestry	Completed
3.5 The Department of Natural Resources should establish detailed action plans with measurable outcomes to implement its biodiversity strategy. Plans should specify what needs to be done, when, and expected results.	Lands and Forestry	Completed



Implementation Status by Recommendation (continued)

November 2016 Chapter 1: Licensed Child Care		
Recommendation	Organization	Status as of October 16, 2020
1.1 The Department of Education and Early Childhood Development should clarify its policy on higher-priority violations, including defining direct contact with children.	Education and Early Childhood Development	Completed
1.2 The Department of Education and Early Childhood Development should develop and implement a quality assurance process to review inspectors' work.	Education and Early Childhood Development	Completed
1.3 The Department of Education and Early Childhood Development should update and follow its licensed family home day care inspection policy. This should include mechanisms for the Department to verify the inspection information reported by family home day care agencies.	Education and Early Childhood Development	Not Completed
1.4 The Department of Education and Early Childhood Development should develop and implement a policy outlining how complaints against child care providers and agencies are to be investigated.	Education and Early Childhood Development	Completed
1.5 The Department of Education and Early Childhood Development should develop relevant performance measures to assess the effectiveness of its affordability and accessibility initiatives.	Education and Early Childhood Development	Completed
1.6 The Department of Education and Early Childhood Development should use project management structures to plan, oversee the work, and monitor results of the <i>Affordable, Quality Child Care: A Great Place to Grow</i> action plan. Work plans should be detailed and specify what needs to be done, when, and expected results.	Education and Early Childhood Development	Completed
1.7 The Department of Education and Early Childhood Development should review its policy for determining the status of subsidy claimants and conduct status reviews as required.	Education and Early Childhood Development	Not Completed
1.8 The Department of Education and Early Childhood Development should implement review processes to help verify grant and subsidy claims.	Education and Early Childhood Development	Not Completed

November 2016 Chapter 2: School Capital Planning		
Recommendation	Organization	Status as of October 16, 2020
2.1 The Department of Education and Early Childhood Development should work with school boards to have a coordinated and comprehensive long-term capital plan for schools considering all relevant factors.	Education and Early Childhood Development	Completed
2.2 The Department of Education and Early Childhood Development should work with Department of Finance and Treasury Board to develop a school-specific form for tangible capital asset requests which captures the relevant information needed for analysis.	Education and Early Childhood Development	Not Completed



Implementation Status by Recommendation (continued)

November 2016 Chapter 2: School Capital Planning		
Recommendation	Organization	Status as of October 16, 2020
2.3 The Department of Education and Early Childhood Development should review the decision to build a new high school in Eastern Passage and its impact on the surrounding schools.	Education and Early Childhood Development	Action No Longer Required (Office of the Auditor General agrees with this status. This recommendation has been removed from follow-up report statistics.)
2.4 The Department of Education and Early Childhood Development should establish and follow a consistent and clear process for evaluating capital project requests to support long-term capital planning. All new school and renovation projects should follow this process.	Education and Early Childhood Development	Not Completed
2.5 The Department of Education and Early Childhood Development should immediately develop and implement a process to assess future P3 decisions that provides sufficient time for all parties to make decisions and incorporates a full assessment of factors including: <ul style="list-style-type: none"> the cost of operating and maintaining schools; projected enrollment in the school area to assess the length of time a school will be needed; and, actual future lease rates provided by the developer. 	Education and Early Childhood Development	Completed

November 2016 Chapter 3: AMANDA Case Management and Compliance System		
Recommendation	Organization	Status as of October 16, 2020
3.1 The Department of Internal Services should apply security configuration standards for AMANDA and its related infrastructure to protect the confidentiality, integrity, and availability of information. Configuration standards should include: <ul style="list-style-type: none"> password standards Linux operating system configuration standards Oracle database configuration standards 	Service Nova Scotia and Internal Services	Completed
3.2 The Department of Internal Services should develop and communicate a policy requiring departments to periodically assess their employees' AMANDA access permissions.	Service Nova Scotia and Internal Services	Completed
3.3 The Department of Internal Services should better manage the Unisys contract to ensure it meets program needs and should reassess the contract terms before the 2018 renewal to ensure they meet the requirements of the Province.	Service Nova Scotia and Internal Services	Completed



Implementation Status by Recommendation (continued)

November 2016 Chapter 3: AMANDA Case Management and Compliance System		
Recommendation	Organization	Status as of October 16, 2020
3.4 The Department of Internal Services should assess the value for money of AMANDA before the June 2018 Unisys contract-end date.	Service Nova Scotia and Internal Services	Completed
3.5 The Department of Internal Services should develop and use a process to prioritize department change requests.	Service Nova Scotia and Internal Services	Completed
3.6 The Department of Internal Services should develop and use a process to periodically obtain and assess feedback from client departments on whether AMANDA and related services meet their needs.	Service Nova Scotia and Internal Services	Completed

November 2016 Chapter 4: Critical Infrastructure Resiliency		
Recommendation	Organization	Status as of October 16, 2020
4.1 Executive Council should clearly define if the Emergency Management Office is responsible for establishing a critical infrastructure program, and if not, assign responsibility to another department.	Executive Council Office	Completed
4.2 The Emergency Management Office should develop and execute a strategy for implementing the National Strategy and Action Plan for Critical Infrastructure in the province.	Emergency Management Office	Completed
4.3 The Emergency Management Office should identify critical infrastructure owners and operators having an impact on the Province, ensuring all ten sectors are addressed.	Emergency Management Office	Completed
4.4 The Emergency Management Office should ensure all critical infrastructure owned by the Province is identified and have documented all-hazards risk assessments which consider interdependencies on other critical infrastructure and mitigation strategies.	Emergency Management Office	Completed

November 1, 2017 Chapter 3: Climate Change Management		
Recommendation	Organization	Status as of October 16, 2020
3.1 Environment should publicly report on progress in addressing climate change, including actions to adapt to expected impacts.	Environment	Completed
3.2 Environment should develop and publicly update plans for targeting future impacts of climate change.	Environment	Completed
3.3 Environment should regularly review its rating of climate change risks to determine if the ratings have changed and identify any new actions required to address the changes.	Environment	Not Completed



Implementation Status by Recommendation (continued)

November 1, 2017 Chapter 4: Environmental Assessments		
Recommendation	Organization	Status as of October 16, 2020
4.1 Environment should develop and implement a process for entering approved projects and the associated terms and conditions into the Department's tracking system to help ensure regular monitoring is completed.	Environment	Completed
4.2 Environment should regularly review whether standard terms and conditions of approved projects are effective at addressing identified risks.	Environment	Completed
4.3 Environment should develop terms and conditions for approved projects in consultation with the inspectors responsible for ensuring they are met. Terms and conditions should include clear timeframes for completion and requirements to provide documentation to confirm terms and conditions have been satisfied.	Environment	Completed
4.4 Environment should provide relevant draft terms and conditions of approved projects that involve other departments to the respective departments for review and confirmation of their responsibility under the terms and conditions.	Environment	Completed
4.5 Environment should meet with project owners to discuss the terms and conditions once projects are approved. There should also be regular meetings between Nova Scotia Environment and project owners to discuss the status of terms and conditions of approved projects.	Environment	Completed
4.6 Environment should document and implement a process for using government reviewers on environmental assessment applications. The process should include how reviewers are selected, the Department's expectations of reviewers and a follow-up process if responses are not provided by the deadline.	Environment	Completed
4.7 Environment should complete and document a review of information sent to the Minister of Environment for deciding on whether to approve or reject a project.	Environment	Completed

November 22, 2017 Chapter 1: Family Doctor Resourcing		
Recommendation	Organization	Status as of October 16, 2020
1.1 The Department of Health and Wellness and the Nova Scotia Health Authority should implement a communications plan to inform Nova Scotians about planned changes to primary care access and service delivery.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed



Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 1: Family Doctor Resourcing		
Recommendation	Organization	Status as of October 16, 2020
1.2 The Department of Health and Wellness and the Nova Scotia Health Authority should update their websites to have consistent and clear information for Nova Scotians on planned changes to primary care service delivery.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
1.3 The Department of Health and Wellness and the Nova Scotia Health Authority should develop a process to identify and assist Nova Scotians with serious health conditions who do not have a family doctor.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
1.4 The Nova Scotia Health Authority should define and measure performance indicators for its physician recruitment strategy and report regularly to its board of directors on the indicators.	Nova Scotia Health Authority	Completed
1.5 The Department of Health and Wellness and the Nova Scotia Health Authority should review the physician incentive programs for potential administrative efficiencies, guided by what best supports the recruitment process.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed

November 22, 2017 Chapter 2: Mental Health Services		
Recommendation	Organization	Status as of October 16, 2020
2.1 The Nova Scotia Health Authority should ensure mental health services delivery plans are completed and implemented as scheduled.	Nova Scotia Health Authority	Completed
2.2 The Nova Scotia Health Authority should ensure there is a well-defined, evidence-based model of care for mental health services, including an evaluation process.	Nova Scotia Health Authority	Completed
2.3 The Department of Health and Wellness, the Nova Scotia Health Authority, and the IWK should determine and clarify wait times standards for initial and subsequent appointments, and evaluate and report on both standards based on defined triage categories.	Health and Wellness	Not Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Not Completed
2.4 As part of health services planning, the Nova Scotia Health Authority should assess emergency department access to crisis services and psychiatry support, and consider cost-benefit, patient-focus, and alternative service delivery models to increase availability if required.	Nova Scotia Health Authority	Completed

Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 2: Mental Health Services		
Recommendation	Organization	Status as of October 16, 2020
2.5 The Nova Scotia Health Authority, in collaboration with the IWK, as required, should finalize policies for emergency mental health services, and reflect a provincial approach to service delivery.	IWK Health Centre	Completed
	Nova Scotia Health Authority	Not Completed
2.6 The Nova Scotia Health Authority should implement the emergency department safety recommendations identified in the January 2017 Improving Workplace Safety report as accepted by government.	Nova Scotia Health Authority	Not Completed
2.7 The Department of Health and Wellness, in consultation with the Nova Scotia Health Authority and the IWK, should determine and communicate whether implementation of the remaining ten strategy items is appropriate and consistent with current plans, and if so, when action can be expected.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
2.8 The Department of Health and Wellness, in consultation with the Nova Scotia Health Authority and the IWK, should complete a final evaluation of the <i>Together We Can</i> strategy.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
2.9 The Nova Scotia Health Authority should ensure funding to programs and services is allocated based on service delivery plans, and include accountability requirements for the performance of funded programs and services.	Nova Scotia Health Authority	Not Completed

November 22, 2017 Chapter 3: Managing Home Care Support Contracts		
Recommendation	Organization	Status as of October 16, 2020
3.1 The Department of Health and Wellness and the Nova Scotia Health Authority should establish processes to complete all recommendations made by the Office of the Auditor General.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
3.2 The Department of Health and Wellness and the Nova Scotia Health Authority should put a process in place to verify the accuracy of reporting from home support providers. Reported hours, performance indicators, and statistical reporting should be included in the verification process.	Health and Wellness	Not Completed
	Nova Scotia Health Authority	Completed



Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 3: Managing Home Care Support Contracts		
Recommendation	Organization	Status as of October 16, 2020
3.3 The Department of Health and Wellness should rely on the user fee amount as reported in audited financial statements when completing the annual reconciliation, or verify the accuracy of provider-reported user fees using another process.	Health and Wellness	Completed
3.4 The Department of Health and Wellness and the Nova Scotia Health Authority should monitor home support provider compliance with contract terms and performance issues on a regular basis.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
3.5 The Department of Health and Wellness and the Nova Scotia Health Authority should maintain an integrated record of home support complaints received, including their outcome.	Health and Wellness	Completed
	Nova Scotia Health Authority	Not Completed
3.6 The Department of Health and Wellness and the Nova Scotia Health Authority should regularly monitor and evaluate service provider performance using the key performance indicators.	Health and Wellness	Completed
	Nova Scotia Health Authority	Completed
3.7 The Department of Health and Wellness should regularly monitor whether the Nova Scotia Health Authority is meeting its home care responsibilities.	Health and Wellness	Completed

May 2018 Chapter 1: Grant Programs		
Recommendation	Organization	Status as of October 16, 2020
1.1 The Department of Finance and Treasury Board, in consultation with the Executive Council Office, should develop a framework to provide guidance to public sector entities on best practices for grant program design, administration, and monitoring of compliance at a program design level.	Finance & Treasury Board	Not Completed
1.2 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should establish performance indicators, measure performance, and regularly evaluate grant programs.	Agriculture	Completed
	Communities, Culture and Heritage	Not Completed
	Lands and Forestry	Completed

Implementation Status by Recommendation (continued)

May 2018 Chapter 1: Grant Programs		
Recommendation	Organization	Status as of October 16, 2020
1.3 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should develop a comprehensive risk analysis and use this to assess the design of all grant programs.	Agriculture	Completed
	Communities, Culture and Heritage	Not Completed
	Lands and Forestry	Not Completed
1.4 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should develop monitoring processes for grant management to ensure required controls are followed for each stage of the grant process.	Agriculture	Completed
	Communities, Culture and Heritage	Not Completed
	Lands and Forestry	Completed
1.5 The Department of Natural Resources should establish a signed agreement with clear performance expectations, reporting requirements, and conflict of interest guidelines when using third-party administration for grant programs.	Lands and Forestry	Completed
1.6 The Department of Communities, Culture and Heritage should develop documentation and retention standards for discretionary grants.	Communities, Culture and Heritage	Completed

May 2018 Chapter 2: Correctional Facilities		
Recommendation	Organization	Status as of October 16, 2020
2.1 The Department of Justice should compile all the elements of a comprehensive risk assessment framework for provincial correctional facilities, including how identified risks are to be managed.	Justice	Completed
2.2 The Department of Justice should develop and implement a performance management framework, including a quality assurance process, to assess the performance of provincial correctional facilities.	Justice	Completed
2.3 The Department of Justice should complete a review of all correctional facilities to identify staff who have not completed or recertified required training and ensure required training is completed.	Justice	Not Completed
2.4 The Department of Justice should complete annual performance evaluations for all correctional officers.	Justice	Completed
2.5 The Department of Justice should ensure hiring processes are consistently applied to all job competitions at correctional facilities and supporting documentation is maintained.	Justice	Completed



Implementation Status by Recommendation (continued)

May 2018 Chapter 2: Correctional Facilities		
Recommendation	Organization	Status as of October 16, 2020
2.6 The Department of Justice should develop and implement a consistent volunteer policy that requires comprehensive screening of volunteers before they are permitted within provincial correctional facilities. The screening process should outline the required background checks and required frequency for updates.	Justice	Completed
2.7 The Department of Justice should ensure close confinement is properly approved, including explanation for confinement; all reviews are done as required by policy; and that access to recreation and showers is provided and documented.	Justice	Completed
2.8 The Department of Justice should work with the Nova Scotia Health Authority to ensure documentation to support confining offenders for medical reasons is maintained in correctional facility files.	Justice	Completed
2.9 The Department of Justice should ensure correctional officer duties, such as the completion of rounds and searches, are completed as required and adequate documentation is maintained to show they have occurred.	Justice	Not Completed
2.10 The Department of Justice should explore options with relevant parties within the larger justice system to ensure system-wide implications of intermittent sentences are understood and identify possible solutions for managing these offenders within correctional facilities.	Justice	Completed
2.11 The Department of Justice should ensure health admission forms and institutional security assessments are completed for all offenders every time they are admitted to a provincial correctional facility.	Justice	Completed
2.12 The Department of Justice should ensure offender medical history is reviewed prior to planned use of force incidents and that documentation to indicate if an offender received injuries when force was applied is maintained.	Justice	Completed

May 2018 Chapter 3: Maintenance Enforcement Program		
Recommendation	Organization	Status as of October 16, 2020
3.1 The Maintenance Enforcement Program should develop and implement a policy to guide staff on how to monitor inactive cases.	Justice	Not Completed
3.2 The Maintenance Enforcement Program should conduct quality assurance reviews and update the quality assurance policy to include a requirement for the number and frequency of reviews.	Justice	Completed



Implementation Status by Recommendation (continued)

May 2018 Chapter 3: Maintenance Enforcement Program		
Recommendation	Organization	Status as of October 16, 2020
3.3 The Maintenance Enforcement Program should develop and implement a process for management to regularly monitor caseloads to ensure required work is done.	Justice	Completed
3.4 The Maintenance Enforcement Program should set standard response times for complaints. All complaints should be documented, and a regular analysis completed to identify and address common themes and underlying issues.	Justice	Completed
3.5 The Maintenance Enforcement Program should develop and implement an orientation process for new staff and a training program for all staff.	Justice	Completed
3.6 The Maintenance Enforcement Program should implement an annual performance management process for all staff.	Justice	Completed

December 2018 Chapter 1: Management and Oversight of Health Sector Information Technology		
Recommendation	Organization	Status as of October 16, 2020
1.1 The Department of Health and Wellness, Department of Internal Services, IWK Health Centre, and Nova Scotia Health Authority should finalize agreements related to information technology services in the health sector, including the roles and accountabilities of each entity.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
	Service Nova Scotia and Internal Services	Completed
1.2 The Department of Health and Wellness, Department of Internal Services, IWK Health Centre, and Nova Scotia Health Authority should evaluate the transition to centralized information technology services, and identify lessons learned which can be applied to future collaborative health sector initiatives.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
	Service Nova Scotia and Internal Services	Completed



Implementation Status by Recommendation (continued)

December 2018 Chapter 1: Management and Oversight of Health Sector Information Technology		
Recommendation	Organization	Status as of October 16, 2020
1.3 The Department of Health and Wellness, IWK Health Centre, and Nova Scotia Health Authority should develop and implement policies for the management of IT service levels, including periodic review of agreements and monitoring of service levels.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
1.4 The Department of Health and Wellness, Department of Internal Services, IWK Health Centre, and Nova Scotia Health Authority should develop and implement comprehensive risk management frameworks which include risk management policies, risk registers, a defined risk tolerance, and risk mitigation strategies.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
	Service Nova Scotia and Internal Services	Completed
1.5 The Department of Internal Services and Nova Scotia Health Authority should ensure policies are in place to require that IT controls are monitored, results are reported, and deficiencies are managed.	Nova Scotia Health Authority	Not Completed
	Service Nova Scotia and Internal Services	Not Completed
1.6 The Department of Health and Wellness, Department of Internal Services, IWK Health Centre, and Nova Scotia Health Authority should establish a process to assess if IT risks are collectively identified, assessed, and mitigated.	Health and Wellness	Completed
	IWK Health Centre	Completed
	Nova Scotia Health Authority	Completed
	Service Nova Scotia and Internal Services	Completed

Implementation Status by Recommendation (continued)

December 2018 Chapter 2: IWK Health Centre: Financial Management Controls and Governance		
Recommendation	Organization	Status as of October 16, 2020
2.1 The IWK Health Centre should create and update policies to provide clear expectations to staff. These policies should address fraud, travel and hospitality, internal meeting expenses, staff social events, gifts of appreciation, signing authority, and procurement.	IWK Health Centre	Completed
2.2 The IWK Health Centre should complete a risk-based evaluation of its internal controls. Management should design, document, and implement appropriate internal controls and monitor to ensure the controls are operating effectively on a regular basis.	IWK Health Centre	Not Completed
2.3 The IWK Health Centre Board of Directors should oversee the development and implementation of internal controls and receive regular reporting on the effectiveness of internal controls.	IWK Health Centre	Not Completed
2.4 The IWK Health Centre should implement a comprehensive risk management framework. This framework should identify both operational and strategic risks and identify how the IWK Health Centre is responding to the risks. The Board and management should regularly monitor the effectiveness of the IWK Health Centre's response to the risks.	IWK Health Centre	Completed
2.5 The IWK Health Centre should re-evaluate whether it has appropriately assessed and ranked its financial risks, using the issues identified in this report as a guide.	IWK Health Centre	Completed
2.6 The IWK Health Centre Board of Directors should update its governance policy to set a clear expectation of the significant transactions requiring Board approval. The Board should verify that management presented all changes to the Board for approval as required.	IWK Health Centre	Completed
2.7 The IWK Health Centre should identify and put appropriate controls in place to verify the accuracy of reporting to the Board of Directors.	IWK Health Centre	Completed
2.8 The IWK Health Centre Board of Directors should review the Finance, Audit and Risk Committee terms of reference. The Board should make necessary updates to the terms of reference to improve management accountability for financial management controls.	IWK Health Centre	Completed
2.9 The IWK Health Centre Board of Directors should regularly review the performance of the Chief Executive Officer and maintain sufficient documentation to support the results of the evaluation.	IWK Health Centre	Completed
2.10 The IWK Health Centre Board of Directors should hold the Chief Executive Officer accountable to complete annual performance evaluations of executives as required.	IWK Health Centre	Completed



Implementation Status by Recommendation (continued)

December 2018 Chapter 3: Workers' Compensation Board: Governance and Long-term Sustainability		
Recommendation	Organization	Status as of October 16, 2020
3.1 The Board of Directors of the Workers' Compensation Board should examine the process for reviewing the Corporate Governance Manual to ensure it is adequate to identify any changes or updates required.	Workers' Compensation Board	Completed
3.2 The Board of Directors of the Workers' Compensation Board should review annual performance evaluation processes for the Board of Directors and the CEO to address weaknesses and ensure processes are efficient and effective.	Workers' Compensation Board	Completed
3.3 The Workers' Compensation Board should evaluate and define the process for assessing, documenting, and reviewing changes to employer industry classifications.	Workers' Compensation Board	Completed



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited)

This appendix lists all recommendations from 2016, 2017, and 2018 assessed by management as not completed. We have not conducted any work and provide no assurance on these management summaries. They are presented for information purposes only.

Audit	Recommendations Not Complete	Page
2016 Audits		
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks	1.3, 1.4, 1.7	45
June 2016: Species at Risk: Management of Conservation and Recovery	3.1, 3.3	46
November 2016: Licensed Child Care	1.3, 1.7, 1.8	47
November 2016: School Capital Planning	2.2, 2.4	48
2017 Audits		
November 1, 2017: Climate Change Management	3.3	49
November 22, 2017: Mental Health Services	2.3, 2.5, 2.6, 2.9	50
November 22, 2017: Managing Home Care Support Contracts	3.2, 3.5	51
2018 Audits		
May 2018: Grant Programs	1.1, 1.2, 1.3, 1.4	52
May 2018: Correctional Facilities	2.3, 2.9	53
May 2018: Maintenance Enforcement Program	3.1	54
December 2018: Management and Oversight of Health Sector Information Technology	1.5	54
December 2018: IWK Health Centre: Financial Management Controls and Governance	2.2, 2.3	55



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2016 Audits		
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks		
1.3 The Department of Community Services should sign agreements with all service providers which clearly establish performance expectations and reporting requirements.	Community Services: The Department of Community Services agrees with Recommendation 1.3 and intends to implement this recommendation in conjunction with the Disability Support Program (DSP) Transformation project and the Corporate Agreement Management (CAM) Transformation project. The 2nd phase of the CAM project is underway now. Agreement templates will be completed and in place for many service providers and discretionary grants by April 1, 2017. Work on the DSP service provider agreements is taking place as a priority in 2016-17 and the agreements will be put in place during 2017-18 once outcomes are fully defined.	Community Services: Beginning in 2016, the Department now signs Agreements with all new service providers. These are based on template agreements developed under the Agreement Management initiative. This multi-year project represents significant change in practice for the department and for service providers. In 2018/19, agreements were finalized with several large discretionary grant service providers, effective April 2019. For all service providers without agreements, work is actively underway to put agreements in place. There are Letters of Agreement that capture current operating expectations and funding, and which create the base for service level agreements. For components of the sector such as Disability Support Program (DSP) Small Option Homes, and Group Homes and Developmental Residences; Service Level Agreements have been implemented.
1.4 The Department of Health and Wellness should establish clear responsibilities and accountability for service provider performance and related reporting requirements and ensure these activities are carried out.	Health and Wellness: The Department of Health and Wellness agrees with this recommendation. Work is currently underway to implement performance-based contracts with home care providers. Additionally, the Department is currently developing a 2017 Continuing Care Strategy. It is anticipated that actions related to long-term care service expectations, accountabilities and reporting requirements will be a key action stemming from the 2017 strategy.	Health and Wellness: Over the past several years, Continuing Care has been working to enhance the accountability environment for providers in general. In 2016, new long term care program requirements were introduced that established the groundwork for accountability reporting by including language around quality management, and asking providers to identify key performance indicators “based on strategic health system objectives and health priorities.” Additionally, new quarterly reporting requirements for long term care facilities with respect to pressure injuries were introduced in 2019. As contracts for long term care providers are reviewed and renewed for 2022, work will begin to more formally integrate accountability and related reporting into contractual language. Estimated completion date is 2025/26.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2016 Audits		
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risk (continued)		
1.7 The Department of Health and Wellness and the Department of Community Services should complete their planned projects related to future demand for services and establish an ongoing process for monitoring and evaluating long-term sustainability of funding for homes for special care.	Community Services: The Department of Community Services agrees with Recommendation 1.7 and is implementing this recommendation as part of the Disability Support Program Transformation project. The implementation is expected to be completed by September 2018.	Community Services: This is a complex, multi-phased project that spans several years. Milestones have been developed to allow further progress to be measured against completion of the recommendation. Joint planning work with Department of Health and Wellness (DHW) on current and future participants' needs, along with Adult Residential Centres/Regional Rehabilitation Centres (ARCs/RRCs) program closure, was completed in Spring 2019. Joint recommendations have been approved and implementation is in progress. The Department of Community Services (DCS) will continue to work collaboratively with DHW to ensure long-term planning and service delivery is done effectively, and implementation of joint recommendations is completed. Estimated completion is 10 or more years.
June 2016: Species at Risk: Management of Conservation and Recovery		
3.1 The Department of Natural Resources should establish recovery teams, and develop and review recovery and management plans for species at risk, as required under the Endangered Species Act.	Natural Resources: The Department agrees with this recommendation. By October 31, 2016 a multi-year work plan will be developed using a risk management approach to prioritize the most critical tasks. The plan will describe how and when recovery teams and plans will be established and will account for, and coordinate with, joint listings and planning under the federal SARA, for newly listed species and for changes in species' status.	Lands and Forestry: The Department of Lands and Forestry is transforming its species at risk program, including refreshing its recovery teams and advancing its recovery planning activities. Improvements are to meet requirements in the Endangered Species Act, to increase efficiency and effectiveness, and to introduce performance measures. Changes include refreshing all Recovery Teams in NS; with 100% (46) species being addressed by 12 newly appointed multi-species teams (October 10th, 2019). Draft plans have been completed for all remaining species that fall under the NS provincial government's responsibility and are awaiting finalization and approval by Recovery Teams. In February and March 2020, the department held three regional inaugural Recovery Action Forums to engage with conservation practitioners and stakeholders, encouraging partnerships to address recovery priorities and threats to species. Completion timeline is anticipated to be Fall 2020.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2016 Audits		
June 2016: Species at Risk: Management of Conservation and Recovery (continued)		
3.3 The Department of Natural Resources should review all species listed in the Endangered Species Regulations and amend or develop appropriate practices, as guided by recovery plans, to protect their habitat.	Natural Resources: The Department agrees with this recommendation. The threats to species at risk are diverse and include industrial activity, climate change, invasive species, recreational activities, urban and road development and pollution. The Province and DNR must employ a variety of complementary approaches including special management practices, protected areas, ecosystem based management, landscape-scale planning, private land stewardship, partnerships with other governments and other non-government organizations, education and enforcement to maintain and protect habitat. By October 31, 2016 a work plan will be developed using a risk management approach to prioritize the most critical tasks in recovery plans.	Lands and Forestry: 100% of listed species have been reviewed to determine whether Special Management Practices (SMPs) are warranted. This review concluded that 26 species should have SMPs designed. Currently, 17 species or 65% of species that need SMPs have SMPs or their equivalent (i.e. application of Critical Habitat Policy) in place. Work is currently underway on SMPs for the nine species without SMPs. A single SMP, which is already drafted, will cover all nine of the outstanding species by Spring 2021.
November 2016: Licensed Child Care		
1.3 The Department of Education and Early Childhood Development should update and follow its licensed family home day care inspection policy. This should include mechanisms for the Department to verify the inspection information reported by family home day care agencies.	Education and Early Childhood Development: Feedback received through the Child Care Review also supports this recommendation and the Department plans to update and fully implement the family home day care inspection policy. In 2017, the Department will develop the process to ensure staff inspect a minimum of 25% of homes as part of the agency licensing process in the future.	Education and Early Childhood Development: Inspections currently occur by the Family Home Day Care Agencies. Family home day care inspection policy work is dependent upon proclamation of the Early Learning and Child Care Act which is anticipated to be early September 2020. Proclamation and the regulation amendments will be approved in early September 2020 and inspections by the Department of Education and Early Childhood Development will begin in October 2020. Completion date for recommendation is Late 2020/Early 2021.
1.7 The Department of Education and Early Childhood Development should review its policy for determining the status of subsidy claimants and conduct status reviews as required.	Education and Early Childhood Development: The Department agrees with this recommendation and intends to implement it by ensuring the timely processing of applications to determine eligibility. The Department will implement process improvements to enable staff to perform regular reviews to ensure that families who need subsidy most and meet requirements are able to access it. The first step towards this will be the release of an improved subsidy application process in December 2016. The new application will make it easier for applicants to complete and for staff to review and process applications more efficiently. Additional policy revisions focused on strong client service and efficient service delivery will be implemented in spring 2017.	Education and Early Childhood Development: The IT system build is on hold until a gap analysis is conducted to determine next steps. The Department of Education and Early Childhood Development will work with IT Services to build on the information gathered to continue planning forward for a new IT system. The new system will ensure clients can update their status through the portal ensuring eligibility reviews will be on-going/timely. The Department of Education Early Childhood Development anticipates that the gap analysis will be completed in Fall 2020. A comprehensive policy review is underway and expected for completion in January 2021. Document review will include Terms and Conditions, Funding Agreements and Parent Policy Document.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2016 Audits		
November 2016: Licensed Child Care (continued)		
1.8 The Department of Education and Early Childhood Development should implement review processes to help verify grant and subsidy claims.	Education and Early Childhood Development: The Department agrees with this recommendation and intends to implement it to ensure that grant funding programs and the subsidy program are working as effectively and efficiently as possible. As per Action 23 in the child care plan, over the next several months, we will be implementing new reporting requirements, accountability measures, and random audits to ensure grants are utilized as required by policy and criteria. With respect to the child care subsidy program, we will also be exploring options for enabling claim payments to be made in secure and efficient manner through an online system.	Education and Early Childhood Development: The IT system build is on hold until a gap analysis is conducted to determine next steps. The Department of Education and Early Childhood Development (EECD) will work with IT Services to build on the information gathered to continue planning forward for a new IT system. The new system will ensure clients can update their status through the portal ensuring eligibility reviews will be on-going/timely. The Department of Education Early Childhood Development anticipates that the gap analysis will be completed in Fall 2020. The target for implementation is in next fiscal year (2020/ 2021). EECD is currently working to understand requirements gathered to date and identify any new requirements needed to inform process improvements, as well as working to streamline the established EECD processes with a focus on usability, feasibility and user experience.
November 2016: School Capital Planning		
2.2 The Department of Education and Early Childhood Development should work with Department of Finance and Treasury Board to develop a school-specific form for tangible capital asset requests which captures the relevant information needed for analysis.	Education and Early Childhood Development: The department agrees that adjusting the tangible capital request template to make it more relevant to school capital construction would be helpful. For example, the standard template has sections that do not apply to school submissions. Template revisions could also support the evaluation of proposals submitted by school boards. The department is consulting Finance and Treasury Board on how to best implement this recommendation.	Education and Early Childhood Development: The new process for long-term capital planning was approved in May 2019. This process is in place for all future capital planning. In the next steps, the Department of Education and Early Childhood Development will discuss with Finance and Treasury Board to determine the specific information required for future capital submissions.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2016 Audits		
November 2016: School Capital Planning (continued)		
<p>2.4 The Department of Education and Early Childhood Development should establish and follow a consistent and clear process for evaluating capital project requests to support long-term capital planning. All new school and renovation projects should follow this process.</p>	<p>Education and Early Childhood Development: The department agrees that improvements can be made to the capital planning process and documentation to increase accountability and transparency. The department has initiated discussions with the Department of Transportation and Infrastructure Renewal and school board operations directors to identify the key components of a revised school capital planning process. School boards will be required to submit business cases, considering project scope, timeframes, and arrangements for continuity of operations. Regional fairness will continue to be part of the process by government.</p> <p>School boards are responsible for identifying school capital needs. The process for school capital planning, therefore, relies heavily on information provided by elected boards. This information supports the principle of regional fairness in this decision-making. The process also requires internal analysis from within government. The provincial government then makes decisions on all available information.</p>	<p>Education and Early Childhood Development: The new process for long-term capital planning was approved in May 2019. This process is in place for all future capital planning. The Department of Education and Early Childhood Development (EECD) is currently awaiting direction from Finance and Treasury Board on capital requests for 2020-2021.</p>
2017 Audits		
November 1, 2017: Climate Change Management		
<p>3.3 Environment should regularly review its rating of climate change risks to determine if the ratings have changed and identify any new actions required to address the changes.</p>	<p>Environment: Agree. NS Environment commits to reviewing its ranking of climate change risks and validating this information based on the latest science every 5 years. Timing: 2019.</p>	<p>Environment: Nova Scotia Environment commits to reviewing its ranking of climate change risks and validating this information based on the latest science every 5 years. Nova Scotia Environment has secured a funding contribution from Natural Resources Canada, along with Provincial funds, to complete a provincial Climate Change Risk Assessment. To be completed in early 2022, this Risk Assessment will analyze risks of direct and indirect climate change impacts, as well as estimates of adaptive capacity for high priority areas, to identify actions and next steps. This assessment will also lay the foundations for regular and ongoing assessments. A project coordinator has been hired to coordinate the risk assessment and is currently securing required external technical expertise.</p>



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2017 Audits		
November 22, 2017: Mental Health Services		
<p>2.3 The Department of Health and Wellness, the Nova Scotia Health Authority, and the IWK should determine and clarify wait times standards for initial and subsequent appointments, and evaluate and report on both standards based on defined triage categories.</p>	<p>Health and Wellness: Agrees with the recommendation. DHW will work collaboratively with the IWK and NSHA to determine and clarify wait-time standards and report on those wait times based on both the standards and triage categories.</p>	<p>Health and Wellness: Report for first wait time is currently available. The process for wait time reporting for second appt is in place and is expected to be posted on the website in 2020.</p>
	<p>Nova Scotia Health Authority: Nova Scotia Health Authority agrees with this recommendation and is in the process of implementing. The first priority will be to establish and monitor wait-time standards for Child and Adolescent Services. This should be in place by early 2018 with the implementation of Choice and Partnership Approach (CAPA) model and the enhancement of our capacity for provincial reporting. Establishment of standards for Adult Services is targeted for mid-2018.</p>	<p>Nova Scotia Health Authority: Report for first wait time is currently available. The process for wait time reporting for second appt is in place and is expected to be posted on the website in 2020.</p>
<p>2.5 The Nova Scotia Health Authority, in collaboration with the IWK, as required, should finalize policies for emergency mental health services, and reflect a provincial approach to service delivery.</p>	<p>Nova Scotia Health Authority: Nova Scotia Health Authority agrees with this recommendation and is in the process of implementing. We have been working collaboratively with the IWK on the development of a provincial policy on emergency admissions which was approved in Fall 2017. Planning for provincial education to support the policy is now underway with the goal of having the new policy implemented by early 2018. We have initiated plans to enhance supports required to better coordinate the use of and access to inpatient beds in facilities across the province. A working group, with representatives from NSHA and IWK has been established to develop a policy on admission and transfer of children and adolescents.</p>	<p>Nova Scotia Health Authority: The joint admission under 19 years policy is completed. The working group has created content and is in the queue for Learning Management System module development *(delay due to COVID-19). The care pathway has been developed and approved as appendix to the policy. Once the Learning Management System is developed and ready for implementation, the policy will become effective. Expected completion date is 2020.</p>
<p>2.6 The Nova Scotia Health Authority should implement the emergency department safety recommendations identified in the January 2017 Improving Workplace Safety report as accepted by government.</p>	<p>Nova Scotia Health Authority: Nova Scotia Health Authority agrees with this recommendation and is in the process of implementing. We co-chaired the Work Group that produced the Improving Workplace Safety in Community Emergency Departments Report in December 2016. We have implemented a comprehensive violence in the workplace policy and program, including conducting risk assessments in the community emergency departments. As required by the report, NSHA will submit a report identifying progress on the recommendations to Department of Health and Wellness by December 31, 2017.</p>	<p>Nova Scotia Health Authority: Nova Scotia Health Authority released two annual progress reports in January 2018 and 2019 respectively indicating that of the 12 recommendations, 11 have been met or have significant progress underway. The one outstanding recommendation is the implementation of a standardized IT system for data management and reporting for workplace safety.</p>



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2017 Audits		
November 22, 2017: Mental Health Services (continued)		
2.9 The Nova Scotia Health Authority should ensure funding to programs and services is allocated based on service delivery plans, and include accountability requirements for the performance of funded programs and services.	Nova Scotia Health Authority: Nova Scotia Health Authority agrees with this recommendation and will implement. As part of our planning for Mental Health and Addictions, once priorities have been established and necessary decisions finalized with Department of Health and Wellness, we will develop an action plan including objectives, target timelines, resource allocation, and performance indicators. This will include the identification of key performance indicators that will assist in measuring and reporting on progress.	Nova Scotia Health Authority: Mental Health and Addictions' Program Leadership Team is actively engaged in a process for setting the program directions for the next five years. The final step will be finalization of key performance indicators for accountability and performance tracking. Progress and results will be reported on a regular basis. Estimated completion date is 2020.
November 22, 2017: Managing Home Care Support Contracts		
3.2 The Department of Health and Wellness and the Nova Scotia Health Authority should put a process in place to verify the accuracy of reporting from home support providers. Reported hours, performance indicators, and statistical reporting should be included in the verification process.	Health and Wellness: The Department of Health and Wellness agrees with this recommendation. The department recognizes the importance of verifying reported information to ensure accuracy and we are moving in that direction. In 2017, the Department of Health and Wellness and Nova Scotia Health Authority met individually with all home support providers to discuss issues of mutual concern, including reporting requirements. Also in 2017, a joint department/health authority Performance Monitoring Committee was established which will meet monthly on an ongoing basis to assess providers' performance. In 2018/19, we will build on these accomplishments to develop a process for verifying the data reported by the home support providers.	Health and Wellness: In 2018 a formal process was developed to review data submitted by providers monthly for accuracy and completeness. Quarterly meetings to review performance have been established to determine when actions are required to address performance concerns. The Department of Health and Wellness has engaged Internal Audit to develop a process to ensure the accuracy of the information. Bilateral funding will be used to revise the current online reporting tool to enhance data quality; make submission more efficient and provide feedback based on submitted data. The revised system is expected to be implemented in 19/20. Functional requirements are being finalized and solution design options are being reviewed. Final completion is anticipated in 2020/21. The internal audit process is expected to be developed in 2021/22.
3.5 The Department of Health and Wellness and the Nova Scotia Health Authority should maintain an integrated record of home support complaints received, including their outcome.	Nova Scotia Health Authority: Nova Scotia Health Authority agrees with this recommendation and intends to implement. While NSHA has processes in place to record and investigate client complaints, we agree a centralized database would be beneficial. We will use this information to ensure all client complaints are addressed, trends are tracked and performance issues with providers addressed. We will work with DHW to implement an integrated approach to handling home support complaints by April 1, 2018.	Nova Scotia Health Authority: The Nova Scotia Health Authority (NSHA) has established processes, and databases separately from Department of Health and Wellness (DHW). After this work, NSHA will work with DHW regarding integration of both DHW and NSHA processes and databases. This work is anticipated to be completed by Winter 2020.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2018 Audits		
May 2018: Grant Programs		
1.1 The Department of Finance and Treasury Board, in consultation with the Executive Council Office, should develop a framework to provide guidance to public sector entities on best practices for grant program design, administration, and monitoring of compliance at a program design level.	Finance and Treasury Board: The Department of Finance and Treasury Board accepts this recommendation and will work with Executive Council Office, as well as departments with grant programs, to develop such a framework.	Finance and Treasury Board: A corporate grants committee will be re-established with the Associate Deputy Minister leading this through Senior Financial Executive Forum (SFEF). The estimated completion time will be the end of Fiscal 2022.
1.2 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should establish performance indicators, measure performance, and regularly evaluate grant programs.	Communities, Culture and Heritage: The Department of Communities, Culture and Heritage agrees with this recommendation and is currently undertaking a review of all grants and funding programs. The outcome of this review will provide direction for performance indicators, tools to measure performance and evaluation methods for regularly evaluating grant programs.	Communities, Culture and Heritage: Performance indicators have been integrated into the program improvement process allowing for a comprehensive analysis of how grants are serving their intended audience. This work will be used to establish and continue to evaluate measurable performance indicators for current grant programs and act as a model for the creation of future grant programs as needs are identified. Completion date: Fiscal year 2020/2021.
1.3 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should develop a comprehensive risk analysis and use this to assess the design of all grant programs.	Communities, Culture and Heritage: The Department of Communities, Culture and Heritage agrees with this recommendation. As part of the review, the Department will develop and use a comprehensive risk analysis in grant program design.	Communities, Culture and Heritage: Communities, Culture and Heritage (CCH) has undertaken risk assessment as part of the Program Improvement project. All new and existing programs will require a documented risk assessment. In addition, CCH has created check lists, assessment tools and inspection processes for full implementation as part of the broader project. Completion date: Fiscal Year 2020/2021.
	Natural Resources: The Department of Natural Resources agrees with this recommendation. A department Enterprise Risk Management Policy became effective January 1, 2018 and will support the development and use of comprehensive risk analysis procedures in grant program design.	Lands and Forestry: The Department's Grant Programs Standard Operating Procedure (SOP) became effective in Q1 2020-21 and will be applied to any new grant programs. For the Department's existing grant programs, the SOP will be phased in, including conducting risk assessments according to the Enterprise Risk Management Policy. Risk assessments have been completed for three audited grant programs. However, due to competing priorities and restrictions related to COVID-19, risk assessments on six existing grant programs have not yet been completed. It is estimated that the risk assessments for all the Department's remaining grant programs will be completed by Q4 2021-22. <ul style="list-style-type: none"> • Nova Scotia Species at Risk Conservation Fund • Species at Risk – Priority Place Fund • SERG International – Forest Pest Management Research • Private Woodlot Owner Outreach • Registered Buyer Private Land Silviculture Funding Program • Association for Sustainable Forestry Private Silviculture Funding Program



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2018 Audits		
May 2018: Grant Programs (continued)		
1.4 The Departments of Agriculture; Communities, Culture and Heritage; and Natural Resources should develop monitoring processes for grant management to ensure required controls are followed for each stage of the grant process.	Communities, Culture and Heritage: The Department of Communities, Culture and Heritage agrees with this recommendation. Working within the framework prepared by Department of Finance and Treasury Board, the department will improve grant management monitoring processes for each stage of the grant process.	Communities, Culture and Heritage: Communities, Culture and Heritage (CCH) has implemented monitoring processes to ensure required controls are followed for each stage of the grant process. This includes assessment tools and inspection processes that will be implemented. An in-kind standard has been developed and is being implemented and a Harmonized Sales Tax (HST) standard is in development. Completion date: Fiscal Year 2020/2021.
May 2018: Correctional Facilities		
2.3 The Department of Justice should complete a review of all correctional facilities to identify staff who have not completed or recertified required training and ensure required training is completed.	Justice: The Department of Justice agrees with this recommendation. A list of all staff who require training will be compiled and staff will be put on a priority listing for training sessions. Additional training schedules will be arranged. The training matrix will be updated to accurately reflect current certification and re-certification standards to align Correctional Services standards with best practice standards. Timing: March 31, 2019.	Justice: The Training Standards Matrix has been updated. The new electronic Learning Management System tracks all training for Correctional Services staff. Correctional Services has facilitated training courses for staff as identified by the Auditor General. Specific training gaps have been identified and some gaps addressed. Training was planned for Spring 2020 to achieve completion of the recommendation, but all in-person training was postponed due to COVID-19. Training recommenced in July 2020 in smaller groups in accordance with public health guidelines. The estimated timeline for completion is January 2021, subject to any further public health measures impacting group size and a subsequent pandemic wave.
2.9 The Department of Justice should ensure correctional officer duties, such as the completion of rounds and searches, are completed as required and adequate documentation is maintained to show they have occurred.	Justice: The Department of Justice agrees with this recommendation. Correctional Services will ensure rounds and searches are completed and documented as required. Management has worked with the vendor regarding the use of guard tour, the electronic rounds system, and any technical issues that may be resulting in rounds not being properly recorded. As a result, Correctional Services has installed upgraded software that has improved system stability. Body Scanners have been purchased and will be installed to enhance security and safety of staff and inmates. Relevant policy will be reinforced with superintendents. Regular audits will be done to address any deficiencies and will be included as part of the facility audit schedule. An audit matrix will be developed. Timing: September 30, 2018.	Justice: Correctional Services has updated the policy regarding search requirements to provide better clarity. Additionally, we have added facility and perimeter searches to our audit schedule. The first audit will be conducted in March 2021 and subsequently every four months to monitor and enforce compliance.



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2018 Audits		
May 2018: Maintenance Enforcement Program		
3.1 The Maintenance Enforcement Program should develop and implement a policy to guide staff on how to monitor inactive cases.	Justice: The Department of Justice agrees with this recommendation. Management will review existing Program policies for cases and determine what changes are required to improve monitoring and management of inactive cases, including revised staff training and ensuring enforcement activities are compliant with the policy.	Justice: Inactive cases are being monitored and actioned through a specialized case grouping managed by enforcement staff. The policy governing inactive cases (5.12) was revised and a checklist created to guide staff on the activities associated with monitoring inactive cases. Enforcement staff are required to manually set bring forwards to monitor the inactive cases along with using other tools available to them. To ensure compliance to policy 5.12, system enhancements are expected to be complete in early 2021 to automatically set bring forwards to monitor inactive cases effectively and consistently. As a result, the completion of recommendation 3.1 will not be finalized until the system enhancement is implemented.
December 2018: Management and Oversight of Health Sector Information Technology		
1.5 The Department of Internal Services and Nova Scotia Health Authority should ensure policies are in place to require that IT controls are monitored, results are reported, and deficiencies are managed.	Joint Response: The Department of Internal Services and the NSHA agree with this recommendation and will be developing a joint policy. The policy will identify the agreed-upon IT controls that will be monitored and reported, to be approved and overseen by DHW.	<p>Nova Scotia Health Authority: In view of COVID-19, not as much progress has been made on this recommendation. It is requested an extension to the summer of 2021 be granted to allow for this work to be completed. Health Sector formally decided to adopt the COBIT (Control Objectives for Information and Related Technologies) framework (IT Control Framework/Policy). The framework includes processes for defining, monitoring and reporting on IT controls. Nova Scotia Health is in the beginning stages of planning and application of the COBIT framework to its governance and management activities.</p> <p>Service Nova Scotia and Internal Services: In Fall 2019, Departments, IWK and Nova Scotia Health Authority (NSHA) completed a Health Sector IMIT (Information Management and Information Technology) Risk Assessment, project portfolio prioritization, and current state assessment/gap analysis of COBIT (Control Objectives for Information and Related Technologies) adoption. These assessments focused on those areas identified by OAG as priorities. Using the results of the report, there will be development of a joint policy, leveraging the COBIT implementation roadmap. A workplan will be developed to support the completion of recommendations 1.3, 1.4, 1.5 and 1.6. NSHA and SNS-IS will ensure policies are in place that require IT controls, monitoring, and reporting. The expected completion date for this work is Summer 2021.</p>



Appendix IV: Management Summaries for 2016, 2017, and 2018 Recommendations Assessed as Not Completed as of October 16, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of October 16, 2020 (unaudited)
2018 Audits		
December 2018: IWK Health Centre: Financial Management Controls and Governance		
2.2 The IWK Health Centre should complete a risk-based evaluation of its internal controls. Management should design, document, and implement appropriate internal controls and monitor to ensure the controls are operating effectively on a regular basis.	IWK Health Centre: The IWK agrees with this recommendation. A comprehensive risk based review of IWK's internal controls has been partially completed, incorporating observations from both external and internal sources. The internal project team is tasked with understanding the current control strengths and deficiencies, creating priorities and defining resource requirements. While improvements to internal controls continue to be made this fiscal year, the objective is to commence fiscal 2019-20 with enhanced internal controls in place for all areas under review.	IWK Health Centre: IWK has implemented 91% of the self-identified internal control deficiencies. Staffing turnover, global supply chain interruptions and COVID-19 pandemic could impact the deadline. The estimated completion date is December 31, 2020.
2.3 The IWK Health Centre Board of Directors should oversee the development and implementation of internal controls and receive regular reporting on the effectiveness of internal controls.	IWK Health Centre: The IWK agrees with this recommendation. The Finance, Audit and Risk Management Committee has overseen the internal controls project since the project's inception in November of 2017. Regular progress reports have been reviewed by the committee and the report recommendations with a tracking tool for progress and completion has been endorsed. While improvements to internal controls continue to be made this fiscal year, the objective is to commence fiscal 2019-20 with enhanced internal controls in place and mechanisms to evaluate their effectiveness.	IWK Health Centre: IWK has implemented 91% of the self-identified internal control deficiencies. Associated data analytic reporting on effectiveness estimated completion date of December 31, 2020. Staffing turnover, global supply chain interruptions and COVID-19 pandemic could impact the deadline. The estimated completion date is December 31, 2020.

Intentionally Left Blank



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited)

This appendix provides all performance audit recommendations from 2019 and a management-prepared summary of the current progress towards addressing the recommendations. We have not conducted any work and provide no assurance on these management responses. They are presented for information purposes only.

The Province of Nova Scotia's *Auditor General Performance Audit Policy* states that the generally accepted timeframe for completion of agreed-upon recommendations is two years. Performance audit recommendations issued in 2020 have not been included in this appendix to allow time for auditees to address the recommendations.

Audit	Page
2019 Audits	
January 2019: Information Access and Privacy Information Technology Projects	57
May 2019: Diversity and Inclusion in the Public Service	59
May 2019: Selection and Quality Management of Bridge Projects in Central and Western Districts	65
May 2019: Workers' Compensation Board: Claims Management	67
December 2019: Reducing Regulatory Burden	71
December 2019: QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre	72

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
January 2019: Information Access and Privacy Information Technology Projects		
1. The Department of Internal Services should conduct comprehensive risk assessments for IT projects prior to implementation.	Internal Services: The Department of Internal Services accepts this recommendation. The level of project risk and complexity will vary by project; therefore, risk assessments and risk management will also vary based on the type of project. Project Risk management practices including Threat Risk Assessment (TRA) and Privacy Impact Assessment (PIA) processes have been and will continue to be enhanced and implemented. To support new initiatives and ongoing operations we have recently developed and communicated to staff an overview/guide describing the proper timing and execution of TRAs and PIAs. In addition, measures will be taken to increase awareness and invest in training and awareness of project team members, managers and client departments in general, to ensure adoption of risk management practices, including risk registers and risk mitigation strategies in alignment with industry best practices such as Project Management Book of Knowledge (PMBOK) and frameworks such as Control Objectives for Information Technology (COBIT) and National Institute of Standards and Technology (NIST) for Cybersecurity.	Service Nova Scotia and Internal Services: The Department of Service Nova Scotia and Internal Services (SNS-IS) has completed a Web technology guideline with updated standards, intake and secure website creation processes (including a mandatory vulnerability scan). A Wide Area Network Security Policy has been updated and approved.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
January 2019: Information Access and Privacy Information Technology Projects (continued)		
2. The Department of Internal Services should clearly define the scope of responsibilities of the Architecture Review Board and ensure stakeholders clearly understand what IT projects should be submitted. The scope should include new IT systems or changes to existing systems and should require a full scope of documentation and testing.	Internal Services: The Department of Internal Services accepts this recommendation. A review of the current scope, mandate, and supportive processes is being performed, and where appropriate, improvements and enhancements will be implemented, communicated and enforced. Project assessment considerations will include scalability, timing, intake processes and documents, required output, and supportive governance structures, with a focus to ensure new IT systems and changes to existing systems are examined at the proper governance levels and at the right time.	Service Nova Scotia and Internal Services: The Department has completed an external review of the Architecture Review Board (ARB). Key recommendations, focusing on streamlining the ARB process and clarifying its mandate, were implemented in February 2019. ARB's scope of responsibilities have been defined in an updated Terms of Reference document, including three approval gates with clearly communicated requirements for Information Technology projects.
3. The Department of Internal Services should establish criteria to ensure adequate project management expertise is in place for all projects. The criteria should be documented, communicated, and put into practice in managing teams.	Internal Services: The Department of Internal Services accepts this recommendation. A Resource Fulfillment Process for assigning project team members, including project managers, will be developed and implemented, and will include identification of key engagement criteria; it will be used for matching project team members with the appropriate skills and experience to IT projects as well as to support project managers in gaining experience and skills to progress through their careers.	Service Nova Scotia and Internal Services: The Department of Service Nova Scotia and Internal Services has documented and communicated project lessons learned, specifically, highlighting the need for strong project governance. Nova Scotia Digital Service's delivery model will be reviewed and further refined as part of the ongoing work to consolidate the departments of Service Nova Scotia and Internal Services.
4. The Department of Internal Services should establish a process to ensure and document vendor compliance with contract terms at all stages of a contract.	Internal Services: The Department of Internal services accepts this recommendation. With the creation of Shared Services more robust processes are being put in place to manage and administer IT vendor compliance starting with major contracts and vendor relationships. Contracting terms and processes associated with compliance are stronger in newer contracts. An analysis of Vendor Relations and Contract Governance capacity has been completed. Work will continue to ensure processes are put in place to monitor compliance with contract terms.	Service Nova Scotia and Internal Services: The Department of Service Nova Scotia and Internal Services assessed capacity for vendor oversight. The Department reviewed major contracts and have identified those that require formalized vendor oversight, ensuring that all major contracts led by Nova Scotia Digital Service have an owner who leads the ongoing vendor engagement. The Department is developing ongoing processes to monitor compliance with contract terms. The estimated completion time is Fall 2021.
5. The Department of Internal Services should ensure contracts with vendors include service expectations and financial obligations.	Internal Services: The Department of Internal Services accepts this recommendation. New contract templates have already been established that include many standard terms and conditions including explicit service level expectations and failure consequences and new security and privacy terms and conditions. Contract Terms and Conditions will continue to evolve as the IT industry evolves and will be developed to ensure the proper requirements are made for the various types of IT systems.	Service Nova Scotia and Internal Services: The Department developed and implemented new contract templates that include standard terms and conditions including service level expectations, failure consequences and new security and privacy terms and conditions.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service		
1.1 The Public Service Commission should develop and use an implementation plan for future diversity and inclusion strategies.	Public Service Commission: The Public Service Commission agrees with this recommendation. In 2014, the PSC launched a four-year diversity and inclusion strategy, which was the first of its kind for the Province of Nova Scotia. The goals and objectives were identified to advance diversity and inclusion in a coordinated manner. Four goals, and over 30 strategic actions, were identified, and the PSC has directed its efforts toward all four goals. We recognize that more is required. With the first strategy now concluded, we are currently developing the next strategy. As a part of the new strategy, we will develop an implementation plan, including deliverables, project leads, timelines, and risks, that will be utilized as work is undertaken. Timing: October 2019.	Public Service Commission: In March of 2020, the Public Service Commission (PSC) released its new diversity and inclusion strategy entitled <i>"All Together: An Action Plan for Diversity and Inclusion in the Public Service."</i> In the strategy there are four major priorities: Senior Leader Accountability, Leadership Development, Measurement and Evaluation, and Barrier Identification and Solutions. The PSC Corporate Diversity and Inclusion team is supporting departments in implementing the strategy at the department level. This ongoing consultation process includes an overall climate assessment and workforce demographic review, employment equity goal setting process, and action planning and implementation. The estimated completion time is December 2021.
1.2 The Public Service Commission should develop and use evaluation plans for future diversity and inclusion strategies. There should be regular reporting on progress toward achieving the goals of the strategies.	Public Service Commission: The Public Service Commission agrees with this recommendation. The PSC agrees that evaluation, monitoring, and regular reporting are critical to ensure efficacy, efficiency, and that we are meeting the outcomes that we strive toward. We will develop and implement regular reporting and evaluation techniques in the new diversity and inclusion strategy. We have already started consultation with monitoring and evaluation experts internally and with ResearchNS for the development of an evaluation plan for the new strategy. The requirement to report on progress under the Employment Equity Policy will continue to be communicated through an annual report tabled in the legislature. This report will also reflect more robust and detailed reporting on both progress and effort by the Public Service Commission and other departments. Timing: September 2019 and annually thereafter.	Public Service Commission: The annual Moving Towards Equity report reflects the new diversity and inclusion strategy and the progress made by departments on these strategic priorities. This report is presented in the legislature in the fall yearly. The 2018-19 report was presented. The 2019-20 report is in progress. The Public Service Commission in partnership with Research Nova Scotia, developed a theory of change and evaluation matrix for the <i>All Together</i> diversity and inclusion strategy that will inform data gathering for monitoring, reporting and evaluation purposes. The estimated completion time is December 2021.
1.3 The Public Service Commission should implement a process to identify, collect, and analyze data needed to assess diversity and inclusion programs and initiatives.	Public Service Commission: The Public Service Commission agrees with this recommendation. Data collection and analysis are a key component to assess effectiveness of diversity programs and initiatives. The Deputies Council has decided that the new diversity and inclusion strategy will include a focus on measurement, to be implemented through the Public Service Commission. Our present data collection processes are under review and we will be developing both technological and process solutions. The PSC will also develop a robust process to identify, collect, and analyze data related to the new goals of the diversity strategy which will be critical in the achievement of the next diversity and inclusion strategy. Timing: October 2019.	Public Service Commission: The theory of change and evaluation matrix will inform the data collection and analysis of diversity and inclusion programs. The Public Service Commission (PSC) will also use the Global Diversity and Inclusion Benchmarks' (GDIB) tiered evaluation standards to measure progress and efficacy of the <i>All Together</i> diversity and inclusion strategy, as well as department progress on employment equity plans. In addition, the PSC conducts the biennial Count Yourself In workforce demographic survey and the biennial How's Work Going? Employee engagement survey which also serve as measurement and evaluation tools for the diversity and inclusion strategy. The estimated completion time is March 2022.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.4 The Public Service Commission should implement a process to assess the effectiveness and consistent application of the Employment Equity and Respectful Workplace policies.	<p>Public Service Commission: The Public Service Commission agrees with this recommendation. These policies are reflective of our Public Service values and build a foundation toward providing safe, inclusive work environments. As a part of the new strategy on diversity, the PSC will regularly monitor the effectiveness and consistent application of the Employment Equity and Respectful Workplace policies.</p> <p>The Public Service Commission will develop reporting criteria, measurement parameters and a reporting template to monitor the consistent application of these policies across all departments in the NS public service. Both Employment Equity and Respectful Workplace policies are currently under review and will explicitly state that the PSC is responsible for monitoring and evaluation of effectiveness. Timing: May 2020.</p>	<p>Public Service Commission: The Public Service Commission will be facilitating corporate and departmental Employment Systems Reviews including audits on select competitions to identify barriers faced by employment equity groups during recruitment and career advancement. Employment Systems Reviews will begin in 2021. Recommendation to hire documents require Deputy Minister approval to ensure employment equity policy application. Competitions are reviewed by Recruitment to check for process adherence and completion. Diversity and Inclusion training for leaders includes equity and diversity considerations in the hiring process. Workplace Resolution created a spreadsheet to monitor respectful workplace concerns, mediation requests, and investigation requests. Data gathered will include a high-level overview and information up to and including completion. The estimated completion time is December 2021.</p>
1.5 The Public Service Commission and the Departments of Agriculture, Community Services, and Justice should communicate to staff the need to complete mandatory training, as well as track the completion of training by all staff.	<p>Public Service Commission: The Public Service Commission agrees with this recommendation. As a part of the new diversity and inclusion strategy and revised Employment Equity and Respectful Workplace policies, communicating with employees about available training courses will remain a key priority. The PSC will coordinate with departments to ensure that training is tracked. A new Learning Management System has already been implemented, which will provide a technological solution to better monitor completion of training. Timing: May 2020.</p> <p>Agriculture: The Department of Agriculture agrees with this statement. A list of all mandatory training will be provided in the orientation package for new staff by June 2019. In addition, the listing will be provided to managers and supervisors who will ensure mandatory training is completed by all their staff. Agriculture will work with the Public Service Commission to ensure all mandatory training is tracked through their learning management system.</p>	<p>Public Service Commission: The commissioner communicated the need to increase participation in mandatory training to Public Service Commission (PSC) staff and at the Deputy Ministers' table. In Summer 2019, PSC employees participated in mandatory training. The Diversity and Inclusion Unit increased its offerings by adding more training dates and specific department facilitation. By February 2021 the Diversity and Inclusion mandatory course will be offered on an E-Learning platform available to all government employees. The Respectful Workplace Policy and training updates were rolled out in July 2020. All employees were emailed about the policy updates and required training. Training was assigned to all employees through the Learning Management System (LMS). Quarterly reports will be reviewed to ensure training is completed. All training is tracked in LMS. The estimated completion time is December 2021.</p> <p>Agriculture: A list of all mandatory training is provided in the orientation package for new staff. In addition, the listing has been provided to managers and supervisors who will ensure mandatory training is completed by all their staff. Senior officials in Agriculture will annually request lists of individuals who have completed various training from the Public Service Commission's learning management system and identify individuals still requiring training to their managers.</p>



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.5 The Public Service Commission and the Departments of Agriculture, Community Services, and Justice should communicate to staff the need to complete mandatory training, as well as track the completion of training by all staff.	Community Services: The Department of Community Services accepts this recommendation. We support the need for all employees to complete all mandatory training in a timely manner, including mandatory diversity and employment equity training. We believe in the importance of providing culturally competent services to the Nova Scotians that we serve, and training is an important component of ensuring staff can achieve this goal. We will complete an initial assessment of how many staff have not yet completed mandatory training. Training will be made a regular recurring agenda item at senior management meetings in order to communicate and reinforce the importance among managers to individually support and monitor their staff in completing mandatory training. We will work with the PSC to develop a training plan over the next 12 months, after which we will regularly monitor the completion of training.	Community Services: The need to complete mandatory training is clearly communicated and regularly promoted through various channels, including the Community Services (DCS) intranet site, Pulse. In 2019 DCS took an inventory of mandatory training completion rates. In January 2020, a list of employees who completed mandatory training was sent to managers to support them in tracking. DCS continues to utilize the Public Service Commission's systems, such as the Learning Management System (LMS), to identify completion of training by employees and improve tracking. Estimated completion date is December 2021.
	Justice: The Department of Justice is supportive of this recommendation. Although information on mandatory training has been communicated to staff, we recognize the need for consistency across all Divisions. The Department recognizes the importance of all staff being made aware of the mandatory training requirements and will take the necessary steps to ensure that this is widely communicated in a consistent manner. Managers and Supervisors will be supported to ensure they are aware of these requirements and that they are well positioned to support and monitor all direct reports to meet the mandatory training requirements. The Department will include this in our orientation for all new employees. Department of Justice will work closely with our colleagues at the Public Service Commission to ensure that all mandatory training requirements are tracked through the learning management system. This will be included in the Department's Diversity and Inclusion Plan.	Justice: Management has made it a priority to properly communicate to employees the importance of completing mandatory and supplementary training on multiple occasions using various channels, including communications from the Deputy Minister and Senior Executive Team. Management has also led by example. Completion of mandatory training by management and staff is being tracked by managers with assistance from the Public Service Commission. Cultural education and mandatory training is incorporated into employee performance plans and new hire orientation. Management will continue to communicate to staff regularly about the need to complete mandatory and supplementary training and will continue to track completion of mandatory and supplementary training.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.6 The Public Service Commission should evaluate how training is delivered to make it as accessible as possible to staff. Policy guidance should also be developed and include timeframes for when training should be completed and whether it needs to be retaken at regular intervals.	Public Service Commission: The Public Service Commission agrees with this recommendation. The PSC agrees that making training accessible to all employees will continue to be a priority. We are currently reviewing our course offerings, course content, delivery methodologies and alternative offerings. In collaboration with other departments, we are identifying and training a greater number of facilitators across the public service. We will continue to provide high quality, experiential training. The Employment Equity and Respectful Workplace policies and guidelines are currently under review. In the new guidelines we will identify priorities to address department needs, client service and timelines consistent with the new diversity strategy. Timing: September 2020.	Public Service Commission: In-person training was suspended due to the COVID-19 pandemic. As a result, the Public Service Commission is converting in-class training to online modules, including mandatory Diversity and Inclusion training. This will allow a greater number of public servants to access training. Virtual facilitated training began in September 2020. An online self-directed version will be available by February 2021. The Employment Equity Policy is under review including the mandatory and content refresher sections. Updated Respectful Workplace training was rolled out in July 2020, with one online module for all employees. Three guidelines were created to support the Respectful Workplace Policy: Manager, HR Professional and Employee Guidelines. The guidelines and training were developed to include visual impairment supports for accessibility. The estimated completion time is March 2022.
1.7 The Departments of Agriculture, Community Services, and Justice should work with the Public Service Commission to develop and implement formal processes to regularly review their human resources practices to identify and remove barriers to employment, retention, and advancement for members of the designated groups.	Public Service Commission: The Public Service Commission agrees with this recommendation. The PSC will develop and implement a consistent methodology for the review of systemic barriers regarding recruitment, retention, and advancement of equity candidates and employees. The PSC has recently conducted an organizational restructuring, where the Recruitment, Diversity, and Organizational Development units will reside within the same division. This restructuring was conducted, in part, to clearly reflect the linkages between these areas and to create further synergies toward reducing barriers in recruitment and advancement for equity-seeking groups. The PSC agrees that, while the Employment Equity policy requires departments to monitor human resource practices regarding diversity, we would benefit from a formalized approach to review these practices. The new diversity and inclusion strategy, and Employment Equity policy review, will define a process to assist departments in a coordinated and meaningful manner. Timing: January 2020.	Public Service Commission: The Public Service Commission (PSC) is in the process of developing a corporate Employment Systems Review (ESR) that would address employment barriers for equity seeking employees and candidates, a template would then be shared with departments to conduct their internal ESR. Employment Systems Reviews will begin in 2021. Currently, a corporate talent review process is underway that will invite equity seeking employees to apply for positions at higher levels and focus on professional development. In addition, the PSC in collaboration with the Department of Justice, will be conducting a competition audit to identify and remove barriers for employment equity groups and assess adherence to the employment equity policy. The estimated completion time is March 2022.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.7 The Departments of Agriculture, Community Services, and Justice should work with the Public Service Commission to develop and implement formal processes to regularly review their human resources practices to identify and remove barriers to employment, retention, and advancement for members of the designated groups.	Agriculture: The Department of Agriculture agrees with this statement. Agriculture will work with the Public Service Commission to implement the corporate methodology developed to achieve this recommendation through supervisory awareness and training. This training will occur as soon as operationally possible following the development of the corporate methodology, but not exceeding six months of the development.	Agriculture: The Department of Agriculture organized Diversity and Inclusion training for management in January 2020. Agriculture will work with the Public Service Commission (PSC) to implement the finalized corporate methodology through supervisory awareness and training. The PSC is developing a corporate Employment Systems Review (ESR) that would address employment barriers for equity seeking employees and candidates. A template would then be shared with departments to conduct their internal ESR. There is a talent review process underway that will invite equity seeking employees to apply for positions at higher levels and focus on professional development. The Public Service Commission, with Department of Justice, will be conducting a competition audit to identify and remove barriers for excluded employee (EE) groups as well as assess adherence to the EE policy. Our estimated completion time is six months after the PSC completes their portion.
	Community Services: The Department of Community Services accepts this recommendation. We now have work underway in this area and are proud to have designated two management positions in 2018. We are also working with the PSC to set specific targets for DCS regarding continuing to increase diversity of staffing across the department. We will collaborate with the PSC so that by the end of 2020 we will have developed and implemented processes to regularly review our human resource practices to ensure we take every effort to remove barriers to employment, retention, and advancement for members of designated groups. As part of this work we will complete an initial review of our departmental human resource practices, using the Employment Equity Hiring Policy Guidelines, to inform the creation of an action plan that would address areas for improvement.	Community Services: The Public Service Commission (PSC) is developing numerous processes to identify and remove barriers to employment, including a corporate Employment Systems Review process, and in collaboration with the Department of Justice (DOJ), a competition audit process. In addition to the above noted initiatives, which Community Services (DCS) will leverage when complete, DCS has also initiated numerous actions for retention and advancement of members of designated groups. Examples include designating various leadership positions for African Nova Scotians, conducting personal learning sessions with employees, and establishing departmental goals in relation to Anti-Black Racism. Estimated completion date is December 2021.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.7 The Departments of Agriculture, Community Services, and Justice should work with the Public Service Commission to develop and implement formal processes to regularly review their human resources practices to identify and remove barriers to employment, retention, and advancement for members of the designated groups.	Justice: The Department of Justice is supportive of this recommendation. Recent additions include two Indigenous Liaison Officers; an African Nova Scotian Program Officer and a Cultural Liaison Provincial Program Officer. These positions meet the needs of those in the justice system; serve as a cultural resource for staff; and work closely with community. The Department continues to hire graduates from the Indigenous Black and Mi'kmaq (IB&M) Program to article with Legal Services Division. The Department's diversity and inclusion plan will focus on recruitment, retention and advancement and cultural events. The Department just completed a workshop with colleagues from the Public Service Commission to identify targets to improve recruitment of designated groups. The Department continues to work closely with our colleagues from the Public Service Commission to have formal processes in place to regularly review the human resource practices and this has been captured in our diversity and inclusion department wide plan.	Justice: While the Public Service Commission is developing a corporate Employment Systems Review to address employment barriers for equity seeking employees and candidates, the department is working closely with the Commission to develop a Departmental Review. This will allow the department to randomly audit completed competitions to identify and remove barriers and assess adherence to the Excluded Employee Policy. The department is planning to adopt a standardized barrier identification mechanism to promote and audit completed competitions in the future while ensuring barrier removal and adherence to the Excluded Employee Policy on a go forward basis. The estimated timeline for completion of this recommendation is March 31, 2021.
1.8 The Departments of Agriculture, Community Services, and Justice should ensure diversity and employment equity progress reports clearly assess the status of diversity and inclusion goals. These reports should also be communicated to staff throughout the departments.	Agriculture: The Department of Agriculture agrees with this statement. Starting with the 2018-2019 Diversity and Employment Equity Progress Report, the Department will include an assessment of the stated goals. In addition, the finalized Departmental Reports will be posted on our intranet site and communicated through a weekly internal news bulletin.	Agriculture: The Department of Agriculture is working to strengthen its strategic diversity planning as part of its Human Resource Strategy and plans to incorporate those goals into the operational level goals currently identified in annual plans. Starting with the 2018-2019 Diversity and Employment Equity Progress Report, the finalized Departmental Reports will be posted on our intranet site and communicated through a weekly internal news bulletin. Estimated completion time is March 31, 2022.
	Community Services: The Department of Community Services accepts this recommendation. We have consistently produced this annual report and are open to making improvements, beginning with the 2018-19 report, that will make clear connections between the work completed and assessing progress toward our stated goals. We will produce a report with strong and clear assessment of the status of progress toward employment equity goals. We commit to sharing and promoting the completed report with our staff as part of our ongoing efforts to increase awareness of diversity and inclusion issues, training, and initiatives.	Community Services: This recommendation is complete. Community Services uses the Public Service Commission's Annual Diversity and Employment Equity Progress Report to communicate status of diversity and inclusion goals to employees. The new report provides greater clarity of goal status and is communicated annually to employees via our intranet site, Pulse.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Diversity and Inclusion in the Public Service (continued)		
1.8 The Departments of Agriculture, Community Services, and Justice should ensure diversity and employment equity progress reports clearly assess the status of diversity and inclusion goals. These reports should also be communicated to staff throughout the departments.	Justice: The Department of Justice is supportive of this recommendation. The Department has produced a report every year and submitted same to the Public Service Commission. Beginning with the 2018-19 progress report, extra effort will be given to ensure the report clearly assesses the status of diversity and inclusion goals. The Department continues to improve internal communication efforts and will have a communication plan in place to ensure this important information is shared broadly and consistently department wide in all Divisions. This will be completed through regular email communication, staff meetings as well as being posted on the department's recently revamped internal SharePoint site.	Justice: The Department of Justice created its Diversity and Inclusion Action Plan in 2019. The Action Plan's goals are regularly tracked, and progress is communicated through Divisional management to employees. The Department's Diversity and Inclusion Working Group also communicates Diversity and Inclusion progress through its intranet site. The Diversity and Employment Equity Progress Reports prepared annually are also directly communicated to staff when finalized. In addition, Divisional Action Plans are being developed and they will also track goals, progress, efforts, and achievements at the divisional level. The progress of each Divisional Action Plan will be communicated on each Divisional intranet site and through various communication channels suitable for the Division.
May 2019: Selection and Quality Management of Bridge Projects in Central and Western Districts		
2.1 The Department of Transportation and Infrastructure Renewal should review its processes and systems used to track bridge information and inspections. The Department should identify and take appropriate action to ensure information about bridges, including recommended repairs and maintenance history, is complete, accurate, and accessible.	Transportation and Infrastructure Renewal: The Department will review the processes and systems used to track bridge information and inspections and determine appropriate actions for ensuring information about bridges, including recommended repairs and maintenance history, is complete, accurate and accessible. This will include an investigation of software upgrades and updating of policies and procedures. This review, and any subsequent implementation, will be in place within 24 months. The Department is also hiring a maintenance planner who will prioritize maintenance, inspections and upkeep of all highway infrastructure including bridges. This position should be in place within six months.	Transportation and Infrastructure Renewal: The Department of Transportation and Infrastructure Renewal (TIR) has hired a Maintenance Planner; started work to collect, analyze and validate bridge data; review all bridges for ownership, inspection and maintenance responsibilities; and is currently reviewing Request for Information responses for a new Bridge Management Software (BMS). TIR will continue to review bridge responsibilities and communicate with other owners to confirm and clarify as required, and bridge data will continue to be analyzed and centralized. Once completed and verified, an annual report will be prepared, and basic information on bridges will be made public through the TIR Geographic Information Services and/or Provincial Government data portals. Estimated completion time is December 2021.
2.2 The Department of Transportation and Infrastructure Renewal should implement a process of using consistent criteria to assist management to determine bridge priorities at the district and provincial levels.	Transportation and Infrastructure Renewal: The Department will ensure the process currently in place is formalized and made provincially consistent for the decisions around bridge repairs and replacement. This will include the parameters used in the prioritization process. This process will be implemented for the 2021-22 Capital Plan.	Transportation and Infrastructure Renewal: The Department of Transportation and Infrastructure Renewal will continue to develop criteria for prioritization of bridge work and projects. Policies and procedures will be updated or developed, as required. Formalization of a Bridge Project Prioritization Procedure and draft criteria for Sufficiency Rating will continue and be incorporated into a new Bridge Management System (BMS), which will include a tracking system; modelling and analytics; program and project analysis; performance measures and historic data. Target performance measures/goals and a decision-making matrix will be developed to help determine the essentiality of bridges to the network and the future of crossing locations. Estimated completion time is December 2021.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Selection and Quality Management of Bridge Projects in Central and Western Districts (continued)		
2.3 The Department of Transportation and Infrastructure Renewal should complete bridge inspections as required by Department policy.	Transportation and Infrastructure Renewal: The Department will review the processes and systems used to track bridge inspections and determine if any additional resources are required to ensure Department policy is met. This review, and any subsequent implementation, will be in place within 24 months.	Transportation and Infrastructure Renewal: The bridge inspection procedure has been updated, is under review and will be finalized. A new Bridge Management System will allow improved scheduling capabilities, have auditing and tracking capabilities to monitor performance of inspectors, and the inspection process will be reviewed to ensure the needs of the department are met, and revisions will be made if required. Estimated completion time is December 2021.
2.4 The Department of Transportation and Infrastructure Renewal should implement regular monitoring of information system data, inspection results and documentation, and project files to ensure there is complete and accurate information on the condition of bridges and to monitor compliance with Department policies and processes.	Transportation and Infrastructure Renewal: The Department will review the processes and systems used to track bridge inspections and determine if any additional resources are required to ensure information system data, inspection results and documentation, and project files are complete and accurate. The Department will also monitor compliance with policies and processes. This review and any subsequent implementation will be in place within 24 months. The Department is also hiring a maintenance planner who will prioritize maintenance, inspections and upkeep of all highway infrastructure including bridges. This position should be in place within six months.	Transportation and Infrastructure Renewal: A Maintenance Planner has been hired. Monthly status reports and statistics will continue to be prepared for bridge managers, providing inspection information, and the new Bridge Management System will allow Inspectors and Managers to view the progress of completing inspections, query, and report status of completed inspections. A Quality Assurance/Quality Control (QA/QC) program will be developed which may include internal and/or external audits, calibration sessions and other processes. Estimated completion time is December 2021.
2.5 The Department of Transportation and Infrastructure Renewal should annually review the <i>Project Engineer's Field Manual and the Standard Specification: Highway Construction and Maintenance</i> manual. Updates should be made as needed based on the outcome of the reviews.	Transportation and Infrastructure Renewal: The Department has recently completed an update of the Standard Specification Manual and will continue to review annually as needed. The Department feels the Project Engineer's Field Manuals do not require an annual review. TIR will review and determine a more practical update cycle. There is a quality assurance position which has been vacant but will be filled within six months. This position will also be responsible for updating the Project Engineer manual.	Transportation and Infrastructure Renewal: A Quality Assurance Position has been filled. The department of Transportation and Infrastructure Renewal will continue to review the Project Engineer's Manual. The Standard Specification Manual has been updated, and will be updated annually. Specifications Committees will continue to meet a minimum of three (3) times per year to review issues which may arise. Any changes resulting from meetings will be incorporated into annual update of Standard Specification Manual. Estimated completion time is December 2021.
2.6 The Department of Transportation and Infrastructure Renewal should implement a process to monitor bridge-related warranties.	Transportation and Infrastructure Renewal: The Department has already started implementation of a monitoring process related to bridge warranties which includes a notification procedure. This will be in place within six months and monitoring will ensure effectiveness.	Transportation and Infrastructure Renewal: A Bridge Warranty monitoring process has been created. A Policy was developed, is in use and will be monitored for effectiveness. Warranty Tracking spreadsheets have been developed, are in use and are regularly updated. One- and three-year warranty requirements will be revisited, and through the regular project auditing process, the Quality Assurance person will review a minimum of one bridge project in a year. Estimated completion time is December 2021.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Selection and Quality Management of Bridge Projects in Central and Western Districts (continued)		
2.7 The Department of Transportation and Infrastructure Renewal should document training requirements for inspectors and monitor to ensure training is completed as required.	Transportation and Infrastructure Renewal: The Department bridge inspectors already receive adequate training to complete inspections as required by policy. The Department will formally document training requirements for inspectors to be included in the bridge inspection policy. This will include reporting when training has been completed and when further training or refresher training is required. This will be updated within six months.	Transportation and Infrastructure Renewal: Inspector requirements have been formalized, and requirements have been included in a more comprehensive update of the inspection procedure. The inspection procedure has been updated to include draft training requirements for bridge inspectors, including Level one and Level two, which will be updated and finalized. Training delayed due to Covid-19 will be rescheduled, and training requirements will continue to be reviewed as needed. Estimated completion time is December 2021.
May 2019: Workers' Compensation Board: Claims Management		
3.1 The Workers' Compensation Board should ensure that they are consistently communicating with injured workers on a timely basis and providing all relevant details regarding decisions, including how benefits were calculated.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. In 2018 the WCB implemented a new service advancement process to ensure case workers are communicating with workers in a timely manner. In Guidewire this will be an automatic activity required to complete, or it will be escalated to the manager. With Guidewire, the WCB will also update letters to provide clarity on how benefits are calculated. The WCB has also implemented a tracking process for decisions and appeals to ensure timely claim decisions and appeal decision implementation.	Workers' Compensation Board: <ul style="list-style-type: none"> Automatically-generated letters that explain a claim has been accepted and provide details on benefit calculations, were introduced with new Guidewire technology in June 2019. New Benefit Assessment Clerks (specialists in benefit rate calculations) support case workers to ensure better accuracy of calculations, communication regarding benefit calculations, and timeliness of benefit rate setting. These positions were created as a result of a pilot in 2018/19.
3.2 The Workers' Compensation Board should review performance standards for requesting permanent impairment benefit assessments and implement processes to ensure these standards are monitored.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. Over the next 12 months the WCB will explore best practice for requesting permanent impairment assessments. The new Guidewire system will allow for an activity to be added for case workers once the assessment has been added to the file to ensure benefits are implemented in a timely manner.	Workers' Compensation Board: <ul style="list-style-type: none"> A jurisdictional scan was completed from which future improvement opportunities in assessment innovation, process, policy, technology and performance monitoring were identified. An implementation roadmap was created. Performance standards for Permanent Medical Impairment (PMI) assessments were established and a monitoring/reporting process and tool developed. The PMI exam booking process for injured workers has been improved. PMI assessment capacity has been increased by augmenting resource capacity and applying learnings from a modified exam approach for a small number of PMIs. Further improvements requiring policy changes have been identified. Stakeholder consultation on these policy changes will be undertaken in 2021.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Workers' Compensation Board: Claims Management (continued)		
<p>3.3 The Workers' Compensation Board should improve the complaint resolution process, including implementing proper segregation of duties, and the creation of a formal complaint log that includes all complaints received, as well as documenting the actions taken, both to make an initial decision on the validity of the complaint and to ensure service delivery standards are met. Management should also implement a quality review process over complaints.</p>	<p>Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. Over the next 12-18 months we will undertake a best practice review of complaint resolution processes and revise our program and processes based on that review.</p>	<p>Workers' Compensation Board:</p> <ul style="list-style-type: none"> • A best practice review of complaint processes in other jurisdictions has been undertaken. • A temporary documentation process has been created using Excel pending creation of a new SharePoint tool currently in development. The documentation includes Management review of responses to complaints. • A new process to achieve segregation of duties will be implemented in Q1 2021. Calls will be received by Integrated Service Associates (ISAs) who will enter basic information about a complaint and then refer the issue to the Client Relations Office for resolution. • The complaint process is now described on the WCB website and stakeholders can request a call from the Client Relations Officer via the website.
<p>3.4 The Workers' Compensation Board should ensure that both the injured worker and employer accept the initial accident report.</p>	<p>Workers' Compensation Board: The Workers' Compensation Board agrees that workers should have access to the information on their workplace injury submitted by their employer, and they should understand that the WCB may need to obtain and process information from MSI and Medavie Blue Cross to process their claim. Increasingly, accident reports are submitted electronically by the employer without employer or worker signatures. Over the next 12-24 months the WCB will explore options on how to leverage the new Guidewire system to ensure workers have this information. In the meantime, when the worker has not signed the accident report, the case worker, as part of their initial contact, will read the description of accident to the worker to ensure it is accurate and complete and explain the ability of WCB to obtain medical information needed in relation to the injury from any current or previous health care person.</p>	<p>Workers' Compensation Board:</p> <ul style="list-style-type: none"> • The <i>First Call Guide</i> has been updated to reflect the case worker will review the description of injury (from injury report) with the worker and explain that the WCB may need to obtain medical information in order to make decisions and manage the claim. • The Injury Report form has been revised to remove a statement indicating the <i>Workers' Compensation Act</i> requires signatures on the form. (There is no such requirement.)



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Workers' Compensation Board: Claims Management (continued)		
3.5 The Workers' Compensation Board should review benefit payment processes and implement controls to ensure that only authorized additions and changes to benefits happen, and that supporting documentation for all payments is on file.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. With the implementation of the Guidewire system, all payments and history is recorded in the claim file and cannot be paid without the record. Over the next 12-24 months the WCB will review the current benefit calculation and payment processes and research best practice to ensure we have appropriate controls in place. Currently long-term benefits are calculated by a quality assurance position for the case worker and then authorized by the case worker.	Workers' Compensation Board: <ul style="list-style-type: none"> All teams now have Benefit Assessment Clerks (BACs) to calculate rates to ensure accuracy. BACs receive specific training on setting rates and they do peer review of rate calculations. The Quality Assurance (QA) role reviews rates set by new BACs and periodic QA reviews of rates are completed. Guidewire records all activity on a claim and who performed the activity. Payments cannot be issued without the record. The Finance team performs quarterly checks on benefit payments and segregation of duties.
3.6 The Workers' Compensation Board should review current practices and implement an updated process, including review and document retention standards, for vetting workers' files to ensure all sensitive unrelated information is removed before being sent to a third party.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. Over the next 12-24 months the WCB will explore best practice options for document review, retention and vetting sensitive information removal.	Workers' Compensation Board: <ul style="list-style-type: none"> An Internal Appeals Coordinator position has been created to review all requests for information and provide advice to the team to ensure sensitive, unrelated information is removed before being sent to a third party. The IA Coordinator also reviews all redacted material and provides guidance to the team for continuous improvement/learning. The retention standard (one year) is defined in an updated procedure. Electronic redaction of employer files has been implemented. A standardized template for case workers to request chart notes from physicians is in place. Annual employee privacy training includes enhanced information regarding chart notes (greatest risk area).
3.7 The Workers' Compensation Board should establish processes to ensure that appeal decisions are made within targeted timeframes, case management is clearly documented to support reasonable actions were taken to resolve the file in an efficient manner, and proper oversight exists.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. Over the next 12-24 months the WCB will review the current process and research best practice to ensure an efficient and timely internal appeals process within the policy timelines, including developing standards for documentation and monitoring of performance to standards. To improve timeliness of appeal decisions, the WCB has hired an additional Hearing Officer.	Workers' Compensation Board: <ul style="list-style-type: none"> An additional Hearing Officer has been hired to improve timeliness of appeal decisions. The Director, Internal Appeals provides a monthly Internal Appeals Statistics report to the VP, Prevention and Service Delivery with details of appeal volumes, number resolved and performance targets. As of October 2020, average processing time (days from date received) was 97.5 days compared to a target of 90 days. 70% of appeals processed met the target.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Workers' Compensation Board: Claims Management (continued)		
3.8 The Workers' Compensation Board should establish implementation and monitoring processes to ensure that all appeal decisions are implemented in a timely and efficient manner.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. We have implemented a process to centralize the review of appeal decisions, document and monitor implementation. With Guidewire, an activity will be added to the file for the case worker to ensure the appeal is implemented. Notification will be escalated to the manager if the activity is not completed.	Workers' Compensation Board: <ul style="list-style-type: none"> A pilot to centralize the review of appeal decisions, document and monitor implementation was conducted. Requirements to add an activity to Guidewire were defined and completed. The Manager, Internal Appeals now adds two activities to the system when an appeal decision (Workers' Compensation Appeals Tribunal or Internal Appeal) is ready for implementation. One activity is for the case worker to implement the decision. The second is for the Manager to ensure the case worker has implemented the decision in a timely manner.
3.9 The Workers' Compensation Board should ensure the return-to-work case management process is accurately documented and tracks the steps taken to return the worker to work, including any changes made during the process.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. Over the next 12-24 months the WCB will review the capabilities of the new Guidewire system to determine what the best approach will be to ensure accurate documentation of the return to work process.	Workers' Compensation Board: <ul style="list-style-type: none"> Guidewire tracks all activity and documentation of the claim and return to work process. In the "Notes" section, case workers record all activities and conversations with workers/employers/service providers. Guidewire includes a "Claim Health Metrics" to help case workers monitor each claim.
3.10 The Workers' Compensation Board should ensure that file reviews are completed as required, and document actions taken to resolve issues identified.	Workers' Compensation Board: The Workers' Compensation Board agrees with this recommendation. This was added to the WCB's Enterprise Risk Management process last year and it is reviewed annually.	Workers' Compensation Board: <ul style="list-style-type: none"> This is included in the Enterprise Risk Management process for Service Delivery.
3.11 The Workers' Compensation Board should implement a system to monitor the completion of training by staff, including notification for when training updates are required.	Workers' Compensation Board: The Workers' Compensation Board agrees with the recommendation. We will utilize our Learning Management System for this purpose if possible, or we will resolve it through the planned implementation of a new Human Resources Information System in 2020. By policy, Managers are responsible to ensure employee training is completed and we will reinforce this message to the leadership team in 2019.	Workers' Compensation Board: <ul style="list-style-type: none"> An upgraded Learning Management System (LMS) provides notification of all new and annual training. Employee/Manager data has been matched so Managers can access employee training records and monitor training requirements. Notices of recertification for First Aid is automated. Reviewed training records and developed a plan to address gaps. Data will be uploaded to the LMS in Q1 2021. Technology requirements for virtual training (prompted by COVID-19) are being identified. Case Worker Pathway and Onboarding included in the general orientation and standards are documented. Activities in the LMS track completed Onboarding. Case Worker Pathway completion is tracked and manually entered into the LMS for documentation.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
May 2019: Workers' Compensation Board: Claims Management (continued)		
3.12 The Workers' Compensation Board should ensure that all parts of the performance planning and assessment process are completed and documented.	Workers' Compensation Board: The Workers' Compensation Board agrees with the recommendation. We will update our performance planning and assessment process (PPA) by the end of 2019 and work with the leadership team to ensure all elements of the performance planning and assessment tool are consistently completed and documented.	Workers' Compensation Board: <ul style="list-style-type: none"> The PPA template has been updated and revised for ease of use and compliance to the policy and handbook. An evaluation report on the PPA process and a learning needs assessment was shared with the leadership team and includes information on completion rates, opportunities for improvement, organizational Learning & Development results, etc. HR has been meeting with leaders regarding learning and development needs, and verbally communicating with directors via formal presentations. All managers receive customized reports of their team's learning and development needs. Initial, mid-year and final PPAs are now clearly identifiable in SharePoint.
December 2019: Reducing Regulatory Burden		
1.1 The Office of Regulatory Affairs and Service Effectiveness should ensure that guidance documents and the Business Impact Assessment tool are regularly updated, and the most current versions are used.	Office of Regulatory Affairs and Service Effectiveness: The Office agrees with this recommendation. Guidance documents will be updated and distributed to users by November 30, 2019 and will be reviewed annually and updated if required. The Business Impact Assessment Tool will be updated on an annual basis by May of each year to ensure data is up to date. To ensure that current versions are used by departments, user guidance documents and the Business Impact Tool will be distributed to user departments as well as shared on the Office's SharePoint site if updates are made.	Office of Regulatory Affairs and Service Effectiveness: The Office agrees with this recommendation. Guidance documents were updated and distributed to users in November 2019 and were reviewed again in November 2020 with no updates required. Guidance documents will continue to be reviewed annually and updated if required. Due to the pandemic, the Business Impact Assessment Tool was not updated until November 2020 and will continue to be updated on an annual basis by May of each year. To ensure that current versions are used by departments, user guidance documents and the Business Impact Tool are distributed to user departments as well as shared on the Office's SharePoint site if updates are made.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
December 2019: QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre		
<p>2.1 The Department of Transportation and Infrastructure Renewal should implement a fraud risk management program specific to the QEII New Generation Project, including a fraud policy, fraud risk assessment, and fraud training.</p>	<p>Transportation and Infrastructure Renewal: This recommendation is accepted. The development of a specific fraud management program is already in progress. Scoping of the program has been completed and milestone dates for completing the next stage of the fraud management program will be set within December 2019. The QEII New Generation Project team, as part of the Health Care Infrastructure Projects Division of Nova Scotia Lands Inc., reports to the Department of Transportation and Infrastructure Renewal. The Division was created in July 2018 and has been managed according to Provincial government and NSTIR policies and procedures including those related to fraud. Work is underway to mirror the Provincial and TIR fraud policies and procedures for the QEII New Generation Project. This policy is being specifically revised to include all anticipated project related risks. It includes training for all project resources, including those outside of NSTIR and NS Lands, to ensure consistency in approach regarding fraud. The work underway is led by the Health Care Infrastructure Division with professional support from the Province of Nova Scotia Internal Audit Centre and an external consultant.</p>	<p>Transportation and Infrastructure Renewal: The department has taken significant steps in implementing a fraud risk management program, by completing a Fraud Risk Assessment, finalizing the department specific Fraud Policy, completing mandatory fraud management training, and reaching an agreement with a third party reviewer. The department plans to complete testing the fraud mitigation controls over the next year, and continue to leverage the recommendations identified as the project progresses. Estimated completion timeline is Spring 2021.</p>
<p>2.2 The Department of Transportation and Infrastructure Renewal should implement a process to regularly monitor the implementation of recommendations included in the governance and key project capabilities report. The process should include developing detailed implementation plans and schedules along with regular reporting on the status of recommendations.</p>	<p>Transportation and Infrastructure Renewal: This recommendation is accepted. A process to monitor implementation of recommendations is now in place and will continue to be refined as the project proceeds. An external consultant was hired proactively by the NS Department of Transportation and Infrastructure Renewal early in the project planning to identify and action project governance and key project capabilities requirements. Since the final Provincial project approval was received in October 2018, the recommendations have been an ongoing part of the project team and Department's work. The QEII New Generation project team, with the support of external consultants, will continue to monitor completion of all recommendations that are currently in progress or those that will be implemented on an ongoing basis throughout the life of the project. In addition, the project team will continue to report on recommendations within the established decision making organizational chart governing the project.</p>	<p>Transportation and Infrastructure Renewal: As referenced in the July 2020 Auditor General Report (Appendix III), the subject recommendation is complete. No further actions are planned, with the exception of ongoing monitoring.</p>



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
December 2019: QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre		
2.3 The Department of Transportation and Infrastructure Renewal should implement all recommendations made by its own consultant to address gaps in governance and key project capabilities.	Transportation and Infrastructure Renewal: This recommendation is accepted. All consultant recommendations are well underway. Significant progress has been made in the early stage of this multi-year capital project. Work will continue to complete all recommendations to ensure governance and key project capabilities are all fully established in the early stages of the project. Some recommendations, such as those related to project controls and staffing, will continue to be implemented and refined on an ongoing basis through the various stages of the project.	Transportation and Infrastructure Renewal: As referenced in the July 2020 Auditor General Report (Appendix III), the subject recommendation is complete. No further actions are planned, with the exception of ongoing monitoring.
2.4 The Department of Transportation and Infrastructure Renewal should implement a contract management process to fully oversee contracts related to the Halifax Infirmary Expansion and the Community Outpatient Centre. This process should include documentation to support the oversight of service providers.	Transportation and Infrastructure Renewal: This recommendation is accepted. More documentation of the contract management process will be generated to demonstrate in writing the ongoing contract management approach. The long-standing contract management approach utilized by NSTIR is also followed by NS Lands for the QEII New Generation Project. To ensure that evidence of this contract management process will be readily available in the future, more detailed documents will be created throughout the life of the project. Each NSTIR major capital project contract, including those within the QEII New Generation Project, is assigned an internal point of contact for consistency with the external contractor. This internal contact is the designated lead and will be responsible for ensuring that documentation is maintained to demonstrate ongoing contract management efforts. In addition, for long-term P3 contracts, the required processes and documentation will be established as the project proceeds.	Transportation and Infrastructure Renewal: The department has made significant progress in strengthening the contract management process, further refined project management tools to better track project contracts, and has procured software to help manage project development and enable a more robust ability to track major P3 contracts. The project implementation plan has been finalized, which governs the overall contract management plan through completion of P3 projects, outlining management and oversight controls for projects. An operations management plan is being drafted which will outline contract administration during the operations phase of P3 contracts. Estimated completion timeline is Summer 2021.



Appendix V: Management Summaries for 2019 Performance Audit Recommendations as of December 31, 2020 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as of December 31, 2020 (unaudited)
December 2019: QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre (continued)		
2.5 The Department of Transportation and Infrastructure Renewal should ensure the timely signing of contracts with private sector partners that are consistent with procurement documents and contain terms to ensure the public interest is protected.	Transportation and Infrastructure Renewal: This recommendation is accepted. With both traditional and alternative procurement contracts, the project team will ensure that clear documented evidence of an agreement between the parties to the fundamental terms and conditions is established as early as possible in a contract relationship. NSTIR standard practice with traditionally procured contracts is to include specific project terms within the release of a Request for Proposal (RFP) tendered document. The evaluation and acceptance of a compliant bid indicates that the requirements outlined in the RFP submission have been met. This process allows NSTIR to formalize the contract through a “letter of award” and be confident the work will be initiated based on agreed-upon terms and conditions. The formalized contract can be signed after without limiting the project and value of the work. The project team will continue to be mindful of ensuring the final contract document is signed by all parties within a timely matter and that clear documentation is in place in the event of a delay in finalizing the terms of a contract. For situations in which an alternative procurement strategy is determined to be appropriate, the Province will ensure that fundamental terms and conditions are agreed upon in writing prior to signing the formalized contract.	Transportation and Infrastructure Renewal: The department ensures there is clearly documented evidence of agreement between the parties to the fundamental terms and conditions listed in contracts, continues to maintain the standard procurement practice related to RFP release, evaluation and project award. The department has and will continue to be mindful of the timely signing of contracts, and ensure that fundamental terms and conditions are agreed upon in writing prior to signing formal contracts when alternative procurement strategies are deemed appropriate. The department will continue to implement standard practices and due diligence regarding contract signing. Estimated completion timeline is March 2022.

• • • **Office of the Auditor General** • • •

5161 George Street, Royal Centre, Suite 400
Halifax, Nova Scotia
B3J 1M7
www.oag-ns.ca



[@OAG_NS](https://twitter.com/OAG_NS)



www.linkedin.com/company/oag-ns



www.facebook.com/OAGNS