May 2020

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

NOVA SCOTIA

**Follow-up of
2015, 2016, and 2017
Performance Audit
Recommendations**

Independence • Integrity • Impact

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May 12, 2020

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,

MICHAEL A. PICKUP, FCPA, FCA

Auditor General of Nova Scotia

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Chapter 1
Overview of Follow-up of 2015, 2016, and 2017 Performance Audit Recommendations

Overall Results
- 93% of 2015 recommendations completed; overall positive results with only 5 recommendations not complete
- 70% of 2016 recommendations completed; 5 audits need attention as 13 recommendations not complete
- 81% of 2017 recommendations completed; encouraging results for first year of following up with only 9 recommendations not complete

Why we follow up on recommendations
- Risks remain when government does not complete the recommendations they committed to
- This report is a tool for the Public Accounts Committee, the House of Assembly, and the public to hold government accountable

Completion Rates by Year		
By Year Followed Up	% Completed	# Not Completed
2015 Audit Recommendations		
2018	72%	23
2019	87%	9
2020	93%	5
2016 Audit Recommendations		
2019	46%	23
2020	70%	13
2017 Audit Recommendations		
2020	81%	9

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

2015 Audit Reports

June 2015

Procurement and Management of Professional Services Contracts

1. While waiting for the pending federal government solution, what is Service Nova Scotia and Internal Services doing to evaluate vendors and to have the information available as a resource for future procurement decisions?

Responsible Gambling and the Prevention and Treatment of Problem Gambling

2. While developing goals, how does Health and Wellness know if it is effectively reducing the number of Nova Scotians experiencing gambling harms?
3. Has the Office of Aboriginal Affairs been successful in negotiating with all First Nations Bands in Nova Scotia to ensure objectives of responsible gambling are reflected in gambling venues, and what is being done to monitor compliance with agreements and terms?

November 2015

Business Continuity Management

4. While developing a business continuity program, how is the Conseil scolaire acadien provincial managing the risk of service disruptions?

Forest Management and Protection

5. How does Lands and Forestry plan to measure whether the action items in the Natural Resource Strategy have been achieved?

2016 Audit Reports

June 2016

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

1. Do the Letters of Agreement implemented by Community Services have the same accountability structure as a formal agreement?
2. Community Services' future demand project was initially expected to be completed in 2018. When does the Department expect it to be completed?

Species at Risk: Management of Conservation and Recovery

3. When is Lands and Forestry's work expected to be completed on the remaining species that require Special Management Practices?
4. What is Lands and Forestry doing to monitor species at risk to ensure monitoring activities are clearly communicated and completed while working to hire a monitoring biologist?

November 2016

Licensed Child Care

5. While proclamation of the new Act and regulations is pending, what is Education and Early Childhood Development doing in the interim to ensure thorough inspections are performed and violations are corrected?
6. How will Education and Early Childhood Development's new IT system help verify that grant and subsidy claims are accurate?

School Capital Planning

7. How is Education and Early Childhood Development ensuring that they are capturing all relevant information needed to analyze school tangible capital asset requests?
8. How will Education and Early Childhood Development make sure all new school and renovation projects follow the new capital process?

Critical Infrastructure Resiliency

9. What is the Emergency Management Office doing to ensure that once risks are identified, appropriate mitigation strategies are in place?

2017 Audit Reports

November 1, 2017
Climate Change Management
1. Will Natural Resources Canada funding allow for an update of the rating of climate change risks every five years as committed to by Environment?

November 22, 2017
Mental Health Services
2. Will subsequent mental health appointment wait times be reported based on the triage categories?
3. 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
4. How is Health and Wellness ensuring data submitted by home care providers is accurate?
5. How will Health and Wellness and the Nova Scotia Health Authority ensure they are consistently communicating complaints to each other and taking appropriate action to address them?

1 Overview of Follow-up of 2015, 2016, and 2017 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.

2020 Follow-up Reporting Timeline

Start of assurance work for recommendations assessed as complete

Discuss assessments with management and prepare report

October 18, 2019

October 18, 2019

December 31, 2019

January & February 2020

May 12, 2020

Deadline for:
− Self-assessment by management of 2015-17 recommendations
− Summaries from management for recommendations not completed

Deadline for:
− Management update of 2018 recommendations

Report to the House of Assembly:
− Status of implementing 2015-17 recommendations
− Management update on 2018 recommendations

1.3 Risks remain when government does not complete the recommendations they committed to. This Report provides assurance that recommendations assessed as complete are accurately stated as at October 18, 2019. We do not provide any assurance on recommendations management has assessed as not complete, 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 2015 reports, 64 of 69 recommendations (93%) are complete after four years. For our 2016 audits, 30 of 43 recommendations (70%) are complete after three years. For our 2017 audits, 38 of 47 recommendations (81%) are complete 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 II for a Summary of Recommendations by Organization, by Report and Appendix III for the Implementation Status by Recommendation.

New for 2020 Reporting

1.8   Based on a request by the Public Accounts Committee, we decided to continue to report on recommendations not completed from our 2015 performance audits.

1.9   Appendix IV provides management-prepared summaries for recommendations from 2015, 2016, and 2017 assessed as not complete as at October 18, 2019. We provide no assurance and have not conducted any work on these management-prepared summaries. They are presented for information purposes only.

1.10   Management also prepared summaries for recommendations made in 2018 and are in Appendix V. We have not conducted any work and provide no assurance on these management responses. They are presented for information purposes only.

1.11   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.

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Chapter 2
2015 Performance Audit Recommendations

Overall Results
- 2015: Government completed 93% (64 of 69) of the recommendations after 4 years, with only 5 recommendations not complete
- Government has continued to implement the recommendations which were outstanding last year; however, work remains for 5 recommendations

69 recommendations across 15 organizations – 93% completed

Report and Audit	Recommendations			
	Total	**Not Completed**	**Completed**	
January 2015				
Bluenose II Restoration Project	2	0	2	100%
June 2015				
Aquaculture Monitoring	9	0	9	100%
Procurement and Management of Professional Services Contracts	11	1	10	91%
Responsible Gambling and the Prevention and Treatment of Problem Gambling	7	2	5	71%
November 2015				
Regional School Board Governance and Oversight	10	0	10	100%
Business Continuity Management	11	1	10	91%
Funding to Universities	7	0	7	100%
Monitoring and Funding Municipalities	8	0	8	100%
Forest Management and Protection	4	1	3	75%
Total	**69**	**5**	**64**	**93%**

2 2015 Performance Audit Recommendations

Overall Observations

2.1 The overall completion rate for recommendations from 2015 is 93 percent, an increase from 87 percent as reported by our Office last year.

Recommendations from 2015 Audits
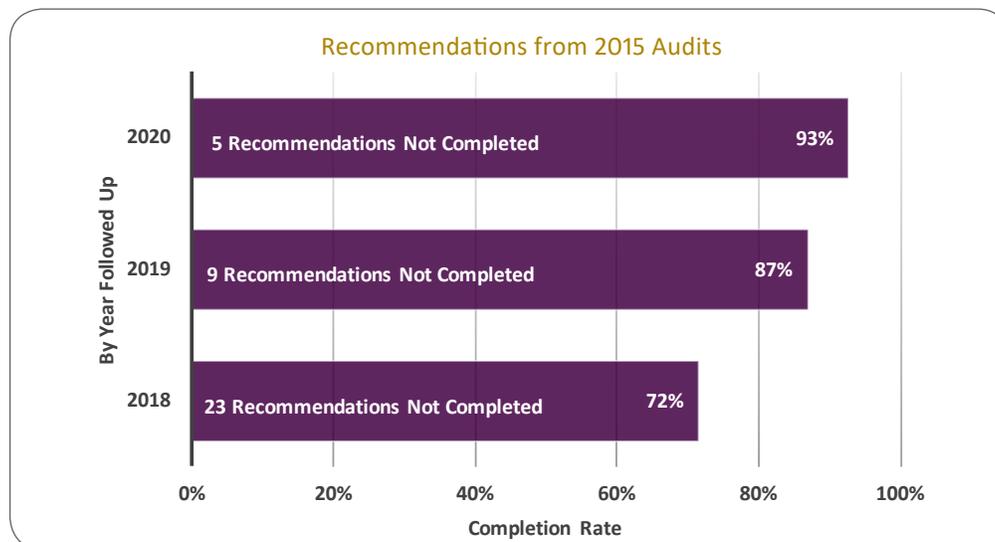
2.2 Government accepted all recommendations from our 2015 audit reports. While an overall completion rate for 2015 of 93 percent is favourable, it is important that government continue to work to address the remaining five recommendations.

Audits with 100 percent of Recommendations Completed

2.3 Recommendations from the following audits have been fully implemented:

- Finance and Treasury Board completed both recommendations from the January 2015 audit of the Bluenose II Restoration Project.

- Fisheries and Aquaculture completed all nine recommendations from the June 2015 audit of Aquaculture Monitoring.

- Education and Early Childhood Development completed all 10 recommendations from the November 2015 audit of Regional School Board Governance and Oversight.

- Labour and Advanced Education completed all seven recommendations from the November 2015 audit of Funding to Universities.

- Municipal Affairs and Housing completed all eight recommendations from the November 2015 audit of Monitoring and Funding Municipalities.

Audits with Less than 100 percent of Recommendations Completed

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

Audit	% Completed	Recommendations Not Completed
June 2015: Procurement and Management of Professional Services Contracts	91%	1
June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling	71%	2
November 2015: Business Continuity Management	91%	1
November 2015: Forest Management and Protection	75%	1

June 2015: Procurement and Management of Professional Services Contracts

2.5   Collectively, 91 percent (10 of 11) of the recommendations from the 2015 audit of Procurement and Management of Professional Services Contracts have been completed. While Health and Wellness and Transportation and Infrastructure Renewal have completed their recommendations, Service Nova Scotia and Internal Services has not completed one recommendation to:

- require vendor evaluations be completed at the end of contracts and have this information available as a resource for future procurement decisions

2.6   Vendor evaluations can assist with future procurements. By not completing this recommendation, there is a risk that government may contract with vendors who have previously failed to deliver quality service.

June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling

2.7   Collectively, 71 percent (five of seven) of the recommendations from the 2015 audit of Responsible Gambling and the Prevention and Treatment of Problem Gambling have been completed. While the Nova Scotia Gaming Corporation has completed their recommendation, Health and Wellness and the Office of Aboriginal Affairs have not completed two recommendations.

2.8   Health and Wellness has not completed one recommendation to:

- establish goals to determine if gambling prevention and treatment efforts are effectively reducing the number of Nova Scotians

experiencing gambling harms, including those receiving treatment through the Gambling Support Network. The Department should also evaluate progress on an annual basis

2.9 By not completing this recommendation, there is a risk that Health and Wellness may not be able to appropriately assess the effectiveness of gambling prevention and treatment work.

2.10 The Office of Aboriginal Affairs has not completed one recommendation to:

- work with First Nations Bands to see the objectives of responsible gambling are reflected in the operation of First Nations gambling venues. In addition, the negotiation of new First Nations gambling agreements should include all relevant provincial government stakeholders and clearly outline a process to monitor compliance with agreement terms and conditions. This should also include clarifying the role of Service Nova Scotia's Alcohol and Gambling Division in monitoring compliance with provincial gambling laws on First Nations reserves

2.11 There is a risk that by not completing this recommendation, the objectives of responsible gambling may not be reflected in First Nations gambling venues.

November 2015: Business Continuity Management

2.12 Collectively, 91 percent (10 of 11) of the recommendations from the 2015 audit of Business Continuity Management have been completed. While Education and Early Childhood Development, the Emergency Management Office, Executive Council Office, Service Nova Scotia and Internal Services, Justice, and Municipal Affairs and Housing have completed their recommendations, Conseil scolaire acadien provincial has not completed one recommendation to:

- develop comprehensive business continuity management programs. These programs, and documented plans within them, should be evaluated and tested on a periodic basis

2.13 There is a risk that by not completing this recommendation, Conseil scolaire acadien provincial may not be prepared in the event of a prolonged service disruption.

November 2015: Forest Management and Protection

2.14 Lands and Forestry, formerly known as Natural Resources, has completed 75 percent (three of four) of the recommendations from the 2015 audit of Forest Management and Protection. Lands and Forestry has not completed one recommendation to:

- establish performance measures to accurately conclude on the status of action item implementation

2.15 This recommendation relates to Lands and Forestry's 2011-2020 Natural Resource Strategy. By not completing this recommendation, it may be difficult for management and the public to assess the progress towards implementing the strategy.

Management Summaries for Recommendations Not Completed

2.16 We have included management summaries related to recommendations not completed as at October 18, 2019 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.

A Tool to Hold Government Accountable

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

Audit	Questions
June 2015: Procurement and Management of Professional Services Contracts	1. While waiting for the pending federal government solution, what is Service Nova Scotia and Internal Services doing to evaluate vendors and to have the information available as a resource for future procurement decisions?
June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling	2. While developing goals, how does Health and Wellness know if it is effectively reducing the number of Nova Scotians experiencing gambling harms? 3. Has the Office of Aboriginal Affairs been successful in negotiating with all First Nations Bands in Nova Scotia to ensure objectives of responsible gambling are reflected in gambling venues, and what is being done to monitor compliance with agreements and terms?
November 2015: Business Continuity Management	4. While developing a business continuity program, how is the Conseil scolaire acadien provincial managing the risk of service disruptions?
November 2015: Forest Management and Protection	5. How does Lands and Forestry plan to measure whether the action items in the Natural Resource Strategy have been achieved?

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Chapter 3
2016 Performance Audit Recommendations

Overall Results
- 2016: Government completed 70% (30 of 43) of the recommendations after 3 years; 13 recommendations not complete
- 5 audits need attention as they have lower overall completion rates

43 recommendations across 8 organizations – 70% completed

Report and Audit	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	4	1	20%
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	1	3	75%
Total	**43**	**13**	**30**	**70%**

3 2016 Performance Audit Recommendations

Overall Observations

3.1   The overall completion rate for recommendations from 2016 is 70 percent, an increase from 46 percent as reported by our Office last year.

Recommendations from 2016 Audits
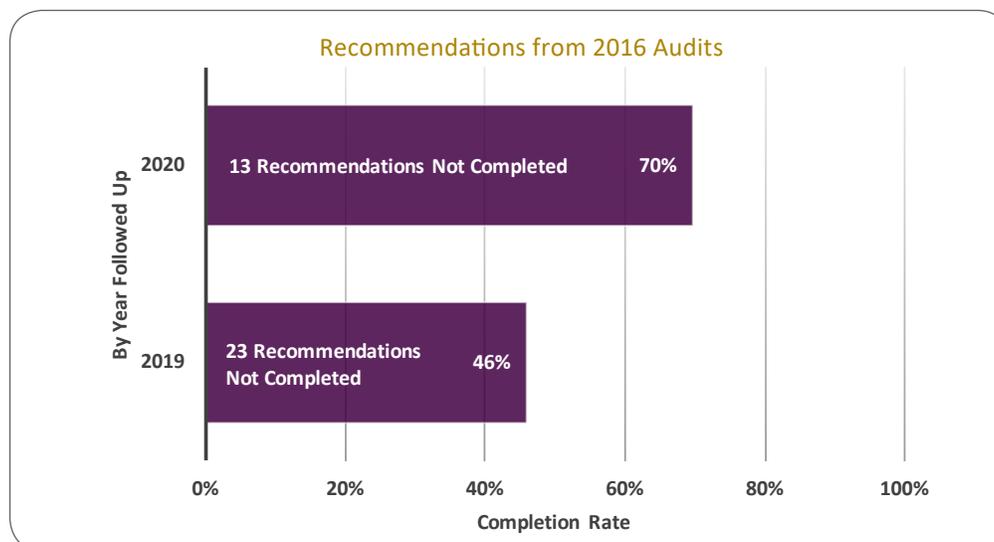
3.2   Government accepted all but one recommendation from our 2016 audit reports. Education and Early Childhood Development did not agree with one recommendation from the 2016 audit of School Capital Planning.

3.3   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 will not be included in future reviews.

Audits with 100 percent of Recommendations Completed

3.4   Recommendations from the following audits have been fully implemented:

- 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.

Audits with Less than 100 percent of Recommendations Completed

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

Audit	% 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	20%	4
November 2016: Licensed Child Care	63%	3
November 2016: School Capital Planning	50%	2
November 2016: Critical Infrastructure Resiliency	75%	1

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

3.6   Community Services and Health and Wellness have completed 63 percent (five of eight) of the recommendations from the 2016 audit of Homes for Special Care.

3.7   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

3.8   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.

3.9   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

3.10   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

3.11   Lands and Forestry, formerly know as Natural Resources, has completed 20 percent (one of five) of the recommendations from the 2016 audit of Species at Risk. Lands and Forestry has not completed four 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

- create a comprehensive monitoring program for all species at risk and ensure monitoring activities are clearly communicated and completed as planned

- establish detailed action plans with measurable outcomes to implement its biodiversity strategy. Plans should specify what needs to be done, when and expected results

3.12   There is a risk that, by not completing these recommendations, endangered species are not properly monitored and conserved. We continue to encourage Lands and Forestry to work towards the completion of the recommendations.

November 2016: Licensed Child Care

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

3.14   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

3.15   Education and Early Childhood Development has completed 50 percent (two of four) of the recommendations from the 2016 audit of School Capital Planning. 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 for 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

3.16   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.

November 2016: Critical Infrastructure Resiliency

3.17   Collectively, 75 percent (three of four) of the recommendations from the 2016 audit of Critical Infrastructure Resiliency have been completed. While the Executive Council Office has completed its recommendation, the Emergency Management Office has not completed one recommendation to:

- ensure all critical infrastructure owned by the Province is identified and has documented all-hazards risk assessments which consider interdependencies on other critical infrastructure and mitigation strategies

3.18   There is a risk that by not completing this recommendation, the Province may not be prepared to respond to events impacting its critical infrastructure.

Management Summaries for Recommendations Not Completed

3.19   We have included management summaries related to recommendations not completed as at October 18, 2019 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.

A Tool to Hold Government Accountable

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

Audit	Questions
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks	1. Do the Letters of Agreement implemented by Community Services have the same accountability structure as a formal agreement? 2. Community Services' future demand project was initially expected to be completed in 2018. When does the Department expect it to be completed?
June 2016: Species at Risk: Management of Conservation and Recovery	3. When is Lands and Forestry's work expected to be completed on the remaining species that require Special Management Practices? 4. What is Lands and Forestry doing to monitor species at risk to ensure monitoring activities are clearly communicated and completed while working to hire a monitoring biologist?
November 2016: Licensed Child Care	5. While proclamation of the new Act and regulations is pending, what is Education and Early Childhood Development doing in the interim to ensure thorough inspections are performed and violations are corrected? 6. How will Education and Early Childhood Development's new IT system help verify that grant and subsidy claims are accurate?
November 2016: School Capital Planning	7. How is Education and Early Childhood Development ensuring that they are capturing all relevant information needed to analyze school tangible capital asset requests? 8. How will Education and Early Childhood Development make sure all new school and renovation projects follow the new capital process?
November 2016: Critical Infrastructure Resiliency	9. What is the Emergency Management Office doing to ensure that once risks are identified, appropriate mitigation strategies are in place?

Chapter 4
2017 Performance Audit Recommendations

Overall Results
- 2017: Government completed 81% (38 of 47) of the recommendations after 2 years; 9 recommendations not complete
- Promising results after 2 years; however, we encourage government to continue implementing recommendations still in progress

47 recommendations across 4 organizations – 81% completed

Report and Audit	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	3	9	75%
Total	**47**	**9**	**38**	**81%**

4 2017 Performance Audit Recommendations

Overall Observations

4.1   The overall completion rate for recommendations from 2017 is 81 percent.

Recommendations from 2017 Audits
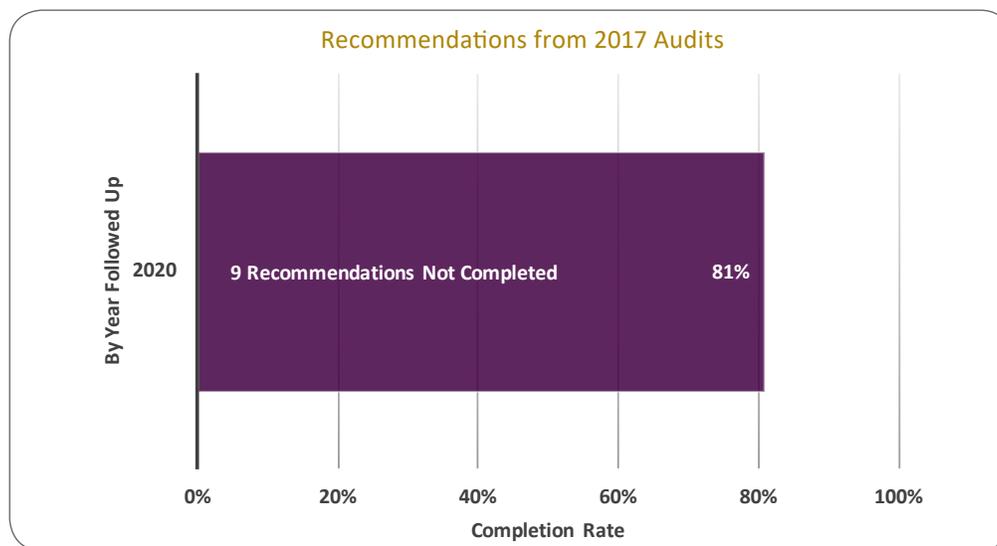
4.2   Government accepted all recommendations from our 2017 audit reports. An overall completion rate of 81 percent in our first year of following up is promising. However, it is important that government continue to work to address the remaining outstanding recommendations.

Audits with 100 percent of Recommendations Completed

4.3   Recommendations from the following audits have been fully implemented:

- 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 percent of Recommendations Completed

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

Audit	% 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	75%	3

November 1, 2017: Climate Change Management

4.5   Environment has completed 67 percent (two of three) of the recommendations from the 2017 audit of Climate Change Management. 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

4.6   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

4.7   Collectively, 69 percent (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

4.8   By not completing this recommendation, there is a risk that wait times standards are not applied consistently across the province and reporting may create unrealistic expectations for patients.

4.9   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 include accountability requirements for the performance of funded programs and services

4.10 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

4.11 Health and Wellness and the Nova Scotia Health Authority have completed 75 percent (9 of 12) of the recommendations from the 2017 audit of Managing Home Care Support Contracts.

4.12 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

4.13 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.

4.14 Health and Wellness and the Nova Scotia Health Authority have not completed the recommendation to:

- maintain an integrated record of home support complaints received, including their outcome

4.15 There is a risk that by not completing this recommendation, it is not possible to confirm that complaints received have been investigated and responded to appropriately.

Management Summaries for Recommendations Not Completed

4.16 We have included management summaries related to recommendations not completed as at October 18, 2019 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.

A Tool to Hold Government Accountable

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

Audit	Questions
November 1, 2017: Climate Change Management	1. Will Natural Resources Canada funding allow for an update of the rating of climate change risks every five years as committed to by Environment?
November 22, 2017: Mental Health Services	2. Will subsequent mental health appointment wait times be reported based on the triage categories? 3. How does the Nova Scotia Health Authority make sure funding to mental health programs and services is allocated based on service delivery plans?
November 22, 2017: Managing Home Care Support Contracts	4. How is Health and Wellness ensuring data submitted by home care providers is accurate? 5. How will Health and Wellness and the Nova Scotia Health Authority ensure they are consistently communicating complaints to each other and taking appropriate action to address them?

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Appendix I – Limited Assurance Attestation Engagement Description and Conclusion

In February 2020, we completed an independent limited assurance attestation engagement on the status of certain audit recommendations included in the 2015, 2016, and 2017 Reports of the Auditor General. Our objective was to provide limited assurance, as at October 18, 2019, on those recommendations assessed as complete, do not intend to implement, or action no longer required, 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 complete.

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 complete, we substantiated the assessment through interviews and examination of documents. 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 Chartered Professional Accountants of Canada (CPA) 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 for 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 February 26, 2020 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, as well as those outlined in 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 complete have been materially misstated. Additional information provided in this report is not intended to take away from our overall conclusion.

Appendix II – Summary of Recommendations by Organization, by Report

Organization and Chapter	Recommendations			
	Total	Not Completed	Completed	
Community Services				
June 2016 – Chapter 1: Homes for Special Care: Identification and Management of Health and Safety Risks	2	2	0	0%
Conseil scolaire acadien provincial				
November 2015 – Chapter 3: Business Continuity Management	2	1	1	50%
Education and Early Childhood Development				
November 2015 – Chapter 2: Regional School Board Governance and Oversight	10	0	10	100%
November 2015 – Chapter 3: Business Continuity Management	3	0	3	100%
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 2015 – Chapter 3: Business Continuity Management	1	0	1	100%
November 2016 – Chapter 4: Critical Infrastructure Resiliency	3	1	2	67%
Environment				
November 1, 2017 – Chapter 3: Climate Change Management	3	1	2	67%
November 1, 2017 – Chapter 4: Environmental Assessments	7	0	7	100%
Executive Council Office				
November 2015 – Chapter 3: Business Continuity Management	2	0	2	100%
November 2016 – Chapter 4: Critical Infrastructure Resiliency	1	0	1	100%
Finance and Treasury Board				
January 2015 – Bluenose II Restoration Project	2	0	2	100%
Fisheries and Aquaculture				
June 2015 – Chapter 3: Aquaculture Monitoring	9	0	9	100%
Health and Wellness				
June 2015 – Chapter 4: Procurement and Management of Professional Services Contracts	1	0	1	100%
June 2015 – Chapter 5: Responsible Gambling and the Prevention and Treatment of Problem Gambling	5	1	4	80%
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	2	5	71%
IWK Health Centre				
November 22, 2017 – Chapter 2: Mental Health Services	4	0	4	100%

Appendix II – Summary of Recommendations by Organization, by Report (continued)

Organization and Chapter	Recommendations			
	Total	Not Completed	Completed	
Justice				
November 2015 – Chapter 3: Business Continuity Management	1	0	1	100%
Labour and Advanced Education				
November 2015 – Chapter 4: Funding to Universities	7	0	7	100%
Lands and Forestry				
November 2015 – Chapter 6: Forest Management and Protection	4	1	3	75%
June 2016 – Chapter 3: Species at Risk: Management of Conservation and Recovery	5	4	1	20%
Municipal Affairs and Housing				
November 2015 – Chapter 3: Business Continuity Management	1	0	1	100%
November 2015 – Chapter 5: Monitoring and Funding Municipalities	8	0	8	100%
Nova Scotia Gaming Corporation				
June 2015 – Chapter 5: Responsible Gambling and the Prevention and Treatment of Problem Gambling	1	0	1	100%
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%
Office of Aboriginal Affairs				
June 2015 – Chapter 5: Responsible Gambling and the Prevention and Treatment of Problem Gambling	1	1	0	0%
Service Nova Scotia and Internal Services				
June 2015 – Chapter 4: Procurement and Management of Professional Services Contracts	9	1	8	89%
November 2015 – Chapter 3: Business Continuity Management	1	0	1	100%
November 2016 – Chapter 3: AMANDA Case Management and Compliance System	6	0	6	100%
Transportation and Infrastructure Renewal				
June 2015 – Chapter 4: Procurement and Management of Professional Services Contracts	1	0	1	100%

Appendix III – Implementation Status by Recommendation

January 2015 Bluenose II Restoration Project		
Recommendation	**Organization**	**Status as at October 18, 2019**
1.1 Finance and Treasury Board should assign responsibility for all significant construction projects to a government department with the necessary expertise to oversee them.	Finance and Treasury Board	Complete
1.2 Finance and Treasury Board should put in place a mandatory approach to managing significant projects in government. This should include strong project management practices with essentials such as: outlining goals and risks, timelines for project budgets and schedules, assigning responsibility for key decisions, and project oversight.	Finance and Treasury Board	Complete

June 2015 Chapter 3: Aquaculture Monitoring		
Recommendation	**Organization**	**Status as at October 18, 2019**
3.1 The Department of Fisheries and Aquaculture should determine why application process delays are occurring and correct them. The Department should establish and monitor processing target time frames.	Fisheries and Aquaculture	Complete
3.2 The Department of Fisheries and Aquaculture should examine its information systems to ensure information collected is readily available to management and staff and integrated with other activities.	Fisheries and Aquaculture	Complete
3.3 The Department of Fisheries and Aquaculture should develop and implement detailed written guidelines for assessing aquaculture applications, including the requirement for staff to fully document their decisions.	Fisheries and Aquaculture	Complete
3.4 The Department of Fisheries and Aquaculture should follow up as necessary and document that all network partner consultations have occurred, all necessary comments to applicants have been communicated, and all renewal plan information received, to fully support its aquaculture application decisions.	Fisheries and Aquaculture	Complete
3.5 The Department of Fisheries and Aquaculture should develop guidance and methods for ensuring operator compliance with environmental monitoring program requirements and determining when files should be transferred to the Department of Environment for enforcement action.	Fisheries and Aquaculture	Complete
3.6 The Department of Fisheries and Aquaculture should establish specific procedures and guidelines for conducting audits under the environmental monitoring program, including time frames, documentation, and communication of results.	Fisheries and Aquaculture	Complete
3.7 The Department of Fisheries and Aquaculture should establish appropriate processes to record and investigate complaints, including response time frames.	Fisheries and Aquaculture	Complete

Appendix III – Implementation Status by Recommendation (continued)

June 2015 Chapter 3: Aquaculture Monitoring		
Recommendation	**Organization**	**Status as at October 18, 2019**
3.8 The Department of Fisheries and Aquaculture should determine which fish diseases it needs to monitor and establish an appropriate reporting process to obtain the information from aquaculture operators.	Fisheries and Aquaculture	Complete
3.9 The Department of Fisheries and Aquaculture should develop and implement policies and procedures respecting the various aspects of the fish health program, including any regulatory requirements.	Fisheries and Aquaculture	Complete

June 2015 Chapter 4: Procurement and Management of Professional Services Contracts		
Recommendation	**Organization**	**Status as at October 18, 2019**
4.1 Departments should establish processes to ensure appropriate approvals for expenses are functioning properly. To verify this, Procurement Services (division of the Department of Internal Services) should address appropriate approvals through its procurement monitoring.	Health and Wellness	Complete
	Service Nova Scotia and Internal Services	Complete
	Transportation and Infrastructure Renewal	Complete
4.2 Procurement Services (division of the Department of Internal Services) should obtain detailed information on the types of professional services procured and use that information to identify possible cost savings.	Service Nova Scotia and Internal Services	Complete
4.3 The Department of Internal Services should complete a comprehensive risk assessment of government procurement processes and implement a risk-based approach to compliance testing, follow up deficiencies, and take action when issues are identified.	Service Nova Scotia and Internal Services	Complete
4.4 Procurement Services (division of the Department of Internal Services) should establish and report on performance targets related to the effectiveness of its procurement processes.	Service Nova Scotia and Internal Services	Complete
4.5 Procurement Services (division of Department of Internal Services) should require vendor evaluations be completed at the end of contracts and this information should be available as a resource for future procurement decisions.	Service Nova Scotia and Internal Services	Not Complete
4.6 Procurement Services (division of Department of Internal Services) should establish processes, such as educating departments, to reduce the risk that professional services contracts are signed and dated prior to the service start date and test to verify compliance.	Service Nova Scotia and Internal Services	Complete
4.7 Procurement Services (division of Department of Internal Services) should require government departments to sign project-specific contracts with standing offer service providers.	Service Nova Scotia and Internal Services	Complete

Appendix III – Implementation Status by Recommendation (continued)

June 2015 Chapter 4: Procurement and Management of Professional Services Contracts		
Recommendation	**Organization**	**Status as at October 18, 2019**
4.8 Procurement Services (division of Department of Internal Services) should implement standard contract terms covering key clauses for larger and smaller projects. The Division should also guide departments in selecting the appropriate template.	Service Nova Scotia and Internal Services	Complete
4.9 The Department of Internal Services should determine whether certain contractors may be considered employees by Canada Revenue Agency and obtain legal advice. Additionally, Procurement Services should work with the Public Service Commission, Finance, Treasury Board, and Justice to review the risk of employee-employer relationships across government and take action if needed.	Service Nova Scotia and Internal Services	Complete

June 2015 Chapter 5: Responsible Gambling and the Prevention and Treatment of Problem Gambling		
Recommendation	**Organization**	**Status as at October 18, 2019**
5.1 The Department of Health and Wellness should approve and implement its addictions standards and determine whether gambling-specific standards should be included in the concurrent disorders standards. Processes should also be developed and implemented to monitor gambling prevention and treatment work at health authorities, including measuring compliance with all standards.	Health and Wellness	Complete
5.2 The Department of Health and Wellness should obtain accurate and current gambling prevalence rates for both youths and adults and use this information to guide and evaluate gambling prevention and treatment work.	Health and Wellness	Complete
5.3 The Department of Health and Wellness should ensure the gambling support network is meeting the needs of Nova Scotians. This should include monitoring the service provider to ensure callers are getting the help they need and the Department is receiving the services it is paying for.	Health and Wellness	Complete
5.4 The Nova Scotia Provincial Lotteries and Casino Corporation should determine appropriate targets for its responsible gambling programming and establish strategies to achieve these targets.	Nova Scotia Gaming Corporation	Complete
5.5 The Department of Health and Wellness should establish goals to determine if gambling prevention and treatment efforts are effectively reducing the number of Nova Scotians experiencing gambling harms, including those receiving treatment through the Gambling Support Network. The Department should evaluate progress against goals on an annual basis.	Health and Wellness	Not Complete
5.6 The Department of Health and Wellness should work with the health authorities to determine why so few people experiencing gambling harms are accessing treatment services. The results of this work should be used to develop strategies for improvement.	Health and Wellness	Complete

Appendix III – Implementation Status by Recommendation (continued)

June 2015 Chapter 5: Responsible Gambling and the Prevention and Treatment of Problem Gambling		
Recommendation	**Organization**	**Status as at October 18, 2019**
5.7 The province should work with First Nations Bands to see the objectives of responsible gambling are reflected in the operation of First Nations gambling venues. In addition, the negotiation of the new First Nations gaming agreements should include all relevant provincial government stakeholders and clearly outline a process to monitor compliance with agreement terms and conditions. This should include clarifying the role of Service Nova Scotia's Alcohol and Gambling Division in monitoring compliance with provincial gambling laws on First Nations reserves.	Office of Aboriginal Affairs	Not Complete

November 2015 Chapter 2: Regional School Board Governance and Oversight		
Recommendation	**Organization**	**Status as at October 18, 2019**
2.1 The Department of Education and Early Childhood Development should establish performance standards for school boards to monitor and evaluate student educational achievement.	Education and Early Childhood Development	Complete
2.2 The Department of Education and Early Childhood Development should clearly define and communicate responsibilities of board management, governing boards, and the Department (including regional education officers).	Education and Early Childhood Development	Complete
2.3 The Department of Education and Early Childhood Development should establish clear direction on when school board management cannot provide information to governing boards. This should include defining the time period when information will be embargoed, ensuring that period is as short as possible, and considering whether it would be appropriate to share the information in-camera with governing boards when it is released to management.	Education and Early Childhood Development	Complete
2.4 Management at Chignecto-Central and Strait Regional School Boards should require annual reporting to include data sufficient to identify how schools are progressing against goals.	Education and Early Childhood Development	Complete
2.5 Management at Chignecto-Central, Halifax and Strait Regional School Boards should ensure sufficient data is collected to assess student progress in both numeracy and literacy.	Education and Early Childhood Development	Complete
2.6 The governing boards of the Chignecto-Central, Halifax and Strait Regional School Boards should ensure they receive and review reports on student progress including reports on provincial, board or school-based assessment results, and students on individual program plans.	Education and Early Childhood Development	Complete
2.7 The governing boards of Chignecto-Central, Halifax and Strait Regional School Boards should require management to provide appropriate information to allow the boards to understand whether goals outlined in the continuous school improvement process have been achieved.	Education and Early Childhood Development	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2015 Chapter 2: Regional School Board Governance and Oversight		
Recommendation	**Organization**	**Status as at October 18, 2019**
2.8 The governing boards of Chignecto-Central, Halifax and Strait Regional School Boards should obtain and review information on whether teacher and principal evaluations are completed according to board policy, including summary results; and whether staff development needs are met.	Education and Early Childhood Development	Complete
2.9 The governing boards of Chignecto-Central, Halifax and Strait Regional School Boards should complete annual self-assessments to measure performance against all key areas of responsibility, including those identified in the Education Act.	Education and Early Childhood Development	Complete
2.10 The governing boards of Chignecto-Central and Halifax Regional School Boards should ensure the superintendent evaluation process includes all key areas of responsibility, including those identified in the Education Act.	Education and Early Childhood Development	Complete

November 2015 Chapter 3: Business Continuity Management		
Recommendation	**Organization**	**Status as at October 18, 2019**
3.1 The government should assign responsibility for government-wide business continuity management to a single entity. This entity should prioritize government programs and services and efficiently allocate resources.	Executive Council Office	Complete
3.2 The Department of Internal Services should complete its business continuity management program templates for use by departments and entities of the provincial government.	Service Nova Scotia and Internal Services	Complete
3.3 The government should assign responsibility for evaluating departmental business continuity management program documents to a single entity.	Executive Council Office	Complete
3.4 The Correctional Services Division of the Department of Justice should ensure correctional facilities have current, completed business continuity management program documents.	Justice	Complete
3.5 Housing Nova Scotia should ensure housing offices have complete business continuity management programs.	Municipal Affairs and Housing	Complete
3.6 Conseil scolaire acadien provincial and the Halifax Regional School Board should develop comprehensive business continuity management programs. These programs, and documented plans within them, should be evaluated and tested on a periodic basis.	Conseil scolaire acadien provincial	Not Complete
	Education and Early Childhood Development	Complete
3.7 Conseil scolaire acadien provincial and the Halifax Regional School Board should ensure that schools are conducting all required emergency drills.	Conseil scolaire acadien provincial	Complete
	Education and Early Childhood Development	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2015 Chapter 3: Business Continuity Management		
Recommendation	**Organization**	**Status as at October 18, 2019**
3.8 The Department of Education and Early Childhood Development should ensure that school boards are ensuring schools conduct all required emergency drills.	Education and Early Childhood Development	Complete
3.9 The Emergency Management Office should update its business continuity program and documents to reflect best practices.	Emergency Management Office	Complete

November 2015 Chapter 4: Funding to Universities		
Recommendation	**Organization**	**Status as at October 18, 2019**
4.1 The Department of Labour and Advanced Education, in consultation with stakeholders, should put in place a strategic direction for Nova Scotia's university system which addresses its sustainability concerns.	Labour and Advanced Education	Complete
4.2 The Department of Labour and Advanced Education should put in place specific, measurable, achievable, relevant, and time-bound goals for improvements in efficiency and financial sustainability of the university system.	Labour and Advanced Education	Complete
4.3 The Department of Labour and Advanced Education should, in consultation with partners, develop financial health and performance measures for universities. Results and trends should be analyzed in an effective and timely manner, with appropriate action taken when necessary.	Labour and Advanced Education	Complete
4.4 The Department of Labour and Advanced Education should include reporting requirements in special-purpose funding agreements. Monitoring should be completed to ensure the objectives of these agreements are met.	Labour and Advanced Education	Complete
4.5 The Department of Labour and Advanced Education should develop and implement a new funding allocation method without further delay.	Labour and Advanced Education	Complete
4.6 The Department of Labour and Advanced Education should establish reasonable expectations for future memorandum of understanding working groups and ensure goals are specific, measurable, attainable, realistic, and time-bound.	Labour and Advanced Education	Complete
4.7 The Department of Labour and Advanced Education should identify specific outcomes, including timeframes and reporting processes, in future agreements with universities.	Labour and Advanced Education	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2015 Chapter 5: Monitoring and Funding Municipalities		
Recommendation	**Organization**	**Status as at October 18, 2019**
5.1 The Department of Municipal Affairs should monitor municipalities' financial information in a timely manner and publish relevant municipal financial reports and indicators promptly.	Municipal Affairs and Housing	Complete
5.2 The Department of Municipal Affairs should develop processes to monitor negative financial indicators and follow up with municipalities to determine underlying causes and verify that action plans are developed.	Municipal Affairs and Housing	Complete
5.3 The Department of Municipal Affairs should document meetings, discussions and issues in the municipal files to support advice provided and actions taken and for future decision making.	Municipal Affairs and Housing	Complete
5.4 The Department of Municipal Affairs should follow up with municipalities that exceed their thresholds for uncollected taxes and monitor that the municipalities are taking reasonable measures to collect unpaid amounts in compliance with legislation.	Municipal Affairs and Housing	Complete
5.5 The Department of Municipal Affairs should use relevant and timely financial information to make decisions about municipal borrowing approvals.	Municipal Affairs and Housing	Complete
5.6 The Department of Municipal Affairs should determine a municipality's ability to finance a project within the useful life of the asset prior to borrowing approval.	Municipal Affairs and Housing	Complete
5.7 The Department of Municipal Affairs should review the status of temporary borrowing approvals annually to ensure they have been renewed or transferred to long-term borrowing, as required.	Municipal Affairs and Housing	Complete
5.8 The Department of Municipal Affairs should follow program guidelines for the funding application and claims processes. The guidelines should be updated to address project funding for work not completed within the funding year.	Municipal Affairs and Housing	Complete

November 2015 Chapter 6: Forest Management and Protection		
Recommendation	**Organization**	**Status as at October 18, 2019**
6.1 The Department of Natural Resources should establish performance measures to accurately conclude on the status of action item implementation.	Lands and Forestry	Not Complete
6.2 The Department of Natural Resources should report the status of all 21 action items including the original wording for each.	Lands and Forestry	Complete
6.3 The Department of Natural Resources should complete a comprehensive assessment of the risks associated with harvesting and licensing operations and design monitoring processes to adequately address identified risks.	Lands and Forestry	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2015 Chapter 6: Forest Management and Protection		
Recommendation	**Organization**	**Status as at October 18, 2019**
6.4 The Department of Natural Resources should implement a process to ensure Crown land silviculture has been completed to Departmental requirements.	Lands and Forestry	Complete

June 2016 Chapter 1: Homes for Special Care: Identification and Management of Health and Safety Risks		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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	Complete
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 Complete
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 Complete
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	Complete
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	Complete
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 Complete
	Health and Wellness	Complete

Appendix III – Implementation Status by Recommendation (continued)

June 2016 Chapter 2: Management of Nova Scotia's Hospital System Capacity		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
	Nova Scotia Health Authority	Complete

June 2016 Chapter 3: Species at Risk: Management of Conservation and Recovery		
Recommendation	**Organization**	**Status as at October 18, 2019**
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 Complete
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	Complete
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 Complete
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	Not Complete

Appendix III – Implementation Status by Recommendation (continued)

June 2016 Chapter 3: Species at Risk: Management of Conservation and Recovery		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Not Complete

November 2016 Chapter 1: Licensed Child Care		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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	Complete
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 Complete
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	Complete
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	Complete
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 *Affordable, Quality Child Care: A Great Place to Grow* action plan. Work plans should be detailed and specify what needs to be done, when, and expected results.	Education and Early Childhood Development	Complete
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 Complete
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 Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2016 Chapter 2: School Capital Planning		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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 Complete
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 further follow-up assignments.)
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 Complete
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: • 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	Complete

November 2016 Chapter 3: AMANDA Case Management and Compliance System		
Recommendation	**Organization**	**Status as at October 18, 2019**
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: • password standards • Linux operating system configuration standards • Oracle database configuration standards	Service Nova Scotia and Internal Services	Complete
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	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 2016 Chapter 3: AMANDA Case Management and Compliance System		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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	Complete
3.5 The Department of Internal Services should develop and use a process to prioritize department change requests.	Service Nova Scotia and Internal Services	Complete
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	Complete

November 2016 Chapter 4: Critical Infrastructure Resiliency		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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	Complete
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	Complete
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	Not Complete

Appendix III – Implementation Status by Recommendation (continued)

November 1, 2017 Chapter 3: Climate Change Management		
Recommendation	**Organization**	**Status as at October 18, 2019**
3.1 Environment should publicly report on progress in addressing climate change, including actions to adapt to expected impacts.	Environment	Complete
3.2 Environment should develop and publicly update plans for targeting future impacts of climate change.	Environment	Complete
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 Complete

November 1, 2017 Chapter 4: Environmental Assessments		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
4.2 Environment should regularly review whether standard terms and conditions of approved projects are effective at addressing identified risks.	Environment	Complete
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	Complete
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	Complete
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	Complete
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	Complete
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	Complete

Appendix III – Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 1: Family Doctor Resourcing		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete
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	Complete
	Nova Scotia Health Authority	Complete

November 22, 2017 Chapter 2: Mental Health Services		
Recommendation	**Organization**	**Status as at October 18, 2019**
2.1 The Nova Scotia Health Authority should ensure mental health services delivery plans are completed and implemented as scheduled.	Nova Scotia Health Authority	Complete
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	Complete
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 Complete
	IWK Health Centre	Complete
	Nova Scotia Health Authority	Not Complete

Appendix III – Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 2: Mental Health Services		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
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	Complete
	Nova Scotia Health Authority	Not Complete
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 Complete
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	Complete
	IWK Health Centre	Complete
	Nova Scotia Health Authority	Complete
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 Together We Can strategy.	Health and Wellness	Complete
	IWK Health Centre	Complete
	Nova Scotia Health Authority	Complete
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 Complete

Appendix III – Implementation Status by Recommendation (continued)

November 22, 2017 Chapter 3: Managing Home Care Support Contracts		
Recommendation	**Organization**	**Status as at October 18, 2019**
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	Complete
	Nova Scotia Health Authority	Complete
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 Complete
	Nova Scotia Health Authority	Complete
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	Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Not Complete
	Nova Scotia Health Authority	Not Complete
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	Complete
	Nova Scotia Health Authority	Complete
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	Complete

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited)

This appendix lists all recommendations from 2015, 2016, and 2017 assessed by management as not complete. 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
2015 Audits		
June 2015: Procurement and Management of Professional Services Contracts	4.5	51
June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling	5.5, 5.7	51
November 2015: Business Continuity Management	3.6	52
November 2015: Forest Management and Protection	6.1	52
2016 Audits		
June 2016: Homes for Special Care: Identification and Management of Health and Safety Risks	1.3, 1.4, 1.7	53
June 2016: Species at Risk: Management of Conservation and Recovery	3.1, 3.3, 3.4, 3.5	54
November 2016: Licensed Child Care	1.3, 1.7, 1.8	55
November 2016: School Capital Planning	2.2, 2.4	56
November 2016: Critical Infrastructure Resiliency	4.4	57
2017 Audits		
November 1, 2017: Climate Change Management	3.3	57
November 22, 2017: Mental Health Services	2.3, 2.5, 2.6, 2.9	57
November 22, 2017: Managing Home Care Support Contracts	3.2, 3.5	60

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2015 Audits		
June 2015: Procurement and Management of Professional Services Contracts		
4.5 Procurement Services (division of Department of Internal Services) should require vendor evaluations be completed at the end of contracts and this information should be available as a resource for future procurement decisions.	**Internal Services:** Procurement Services agrees with this recommendation. Procurement Services will introduce detailed language in a new Procurement Policy that evaluates supplier performance, and introduces interim and final performance evaluations. This policy is expected to be introduced during 2015/16.	**Service Nova Scotia and Internal Services:** A draft supplier evaluation protocol was developed; however, the federal government is in the final stages of Vendor Performance Management implementation and Procurement finds it prudent to wait for the federal government solution to ensure that there are no discrepancies, and to leverage any commonalities with the Ariba suite before implementing our evaluation protocol. Procurement is part of the federal-provincial-territorial group working with their federal partners and continues to monitor progress and dates for implementation. In the interim, vendor evaluations are being done in some instances and Procurement is working to formalize the requirement. Detailed language has been incorporated into the update of the Province's procurement policy as it relates to tracking supplier performance, approved Fall 2016.
June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling		
5.5 The Department of Health and Wellness should establish goals to determine if gambling prevention and treatment efforts are effectively reducing the number of Nova Scotians experiencing gambling harms, including those receiving treatment through the Gambling Support Network. The Department should evaluate progress against goals on an annual basis.	**Health and Wellness:** DHW agrees with this recommendation and intends to implement. As part of the Accountability Framework for the health system, DHW will develop mental health and addiction specific prevention and treatment indicators. The indicators will contribute to meeting Government's strategic goals. DHW will evaluate progress on achieving the indicators annually, appreciating that there may be limited significant annual change in progress on the strategic goals given the complexity of the underlying structural contributors to poor health. Current initiatives to assist in evaluating progress: • Development and implementation of the Mental Health and Addictions Services Information System; • Development and implementation of treatment outcome monitoring initiatives; • Completion and public release of the gambling surveillance results undertaken in 2010 and 2013; and, • Development and implementation of a comprehensive monitoring and surveillance system which will provide the department with a more accurate and up-to-date understanding of the incidence of at-risk and problem gambling and associated harms.	**Health and Wellness:** Health and Wellness has set goals related to this recommendation and has begun capturing data against them in regular reports. The next report will be produced in May 2020, covering the 2019-20 fiscal year period, and will include baselines for several data points that support these goals.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2015 Audits		
June 2015: Responsible Gambling and the Prevention and Treatment of Problem Gambling		
5.7 The province should work with First Nations Bands to see the objectives of responsible gambling are reflected in the operation of First Nations gambling venues. In addition, the negotiation of the new First Nations gaming agreements should include all relevant provincial government stakeholders and clearly outline a process to monitor compliance with agreement terms and conditions. This should include clarifying the role of Service Nova Scotia's Alcohol and Gambling Division in monitoring compliance with provincial gambling laws on First Nations reserves.	**The Office of Aboriginal Affairs:** The Province accepts this recommendation and will work with First Nations on responsible gaming programs on reserve. As work continues on the negotiation of new First Nations gaming agreements, the Province will work on governance of the file and clarity of roles and responsibilities to ensure oversight and compliance with provincial gaming laws.	**The Office of Aboriginal Affairs:** The Office of Aboriginal Affairs (OAA) is in negotiations with two (2) Mi'kmaq communities with the intent to update their gaming agreements. The goal is to have new agreements in place before January 1, 2020. Once these negotiations are concluded, this recommendation will be considered complete by OAA.
November 2015: Business Continuity Management		
3.6 Conseil scolaire acadien provincial and the Halifax Regional School Board should develop comprehensive business continuity management programs. These programs, and documented plans within them, should be evaluated and tested on a periodic basis.	**Conseil scolaire acadien provincial:** Conseil scolaire acadien provincial agrees with the recommendation and will undertake the development, implementation and monitoring of a comprehensive continuity management plan.	**Conseil scolaire acadien provincial:** The Conseil scolaire acadien provincial (CSAP) completed a substantial amount of work in 2018-19, including identifying a number of components of business continuity management that currently exist. A more comprehensive plan has been identified and will be developed during the 2019-20 school year.
November 2015: Forest Management and Protection		
6.1 The Department of Natural Resources should establish performance measures to accurately conclude on the status of action item implementation.	**Natural Resources:** The Department agrees that clear performance measures will accurately support conclusions and ensure better understanding. Work is under way to develop these measures.	**Lands and Forestry:** With the release of the Independent Forest Practices Review (Aug 2018) and the Government Response to the Review (Dec 2018), the department has begun to integrate its work on implementing Review recommendations with Natural Resources Strategy commitments. The Government Response to the Review includes a commitment that the Review's author, Professor Bill Lahey, report on implementation progress. Professor Lahey has assembled an evaluation team. The department is providing input to the team, including draft measures, to support the team's development of an evaluation framework and their work to evaluate progress the department made in 2019 (report anticipated in early 2020). The department will also prepare a final report on implementation of the Natural Resources Strategy (planned Summer 2020).

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (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 service providers. In 2018/19 agreements were finalized with several large discretionary grant service providers, effective April 2019. For all service providers without agreements, Letters of Agreement are being put in place and will be completed in 2019/20 (with the possible exception of facilities impacted by Recommendation 1.7). These letters capture current operating expectations and funding and create the base for service level agreements.
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 LTC 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 for this recommendation is 2022.
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 are being 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 Centre (ARCs/RRCs) program closure, was completed in 2019. Draft joint recommendations have been prepared and once review and approval processes are complete, implementation will begin.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2016 Audits		
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 N.S. provincial government's responsibility and are awaiting finalization and approval by Recovery Teams. The department is planning 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 Winter 2019/20.
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, 10 species or 38% of species that need SMPs have SMPs in place. Work is currently underway on SMPs for the 16 species without SMPs.
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.	**Natural Resources:** The Department agrees with this recommendation. Existing monitoring conducted by governments, universities, NGOs and citizen scientists will be reviewed. By October 31, 2016, a coordinated species-at-risk monitoring plan will be created using a risk management approach to prioritize the most critical tasks as informed by the requirements of recovery plans and the feasibility of implementation.	**Lands and Forestry:** Hiring a Species at Risk Monitoring Biologist to revise species at risk (SAR) monitoring plans and track the department's monitoring effort, annually examining SAR monitoring plans, and regularly monitoring the needs of each species with the SAR Working Group and recovery teams to identify priorities are all ways the department is addressing this recommendation.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2016 Audits		
June 2016: Species at Risk: Management of Conservation and Recovery		
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.	**Natural Resources:** The Department agrees with this recommendation. DNR will continue to report on the implementation of the Natural Resources Strategy throughout its 10 year implementation period. By October 31, 2016 a detailed action plan, with clear performance criteria, will be developed in support of the biodiversity strategy and results will be reported in future progress reporting on the Strategy.	**Lands and Forestry:** In addition to specific activities associated with improved monitoring of species at risk, the Department of Lands and Forestry's activities to achieve biodiversity-related objectives are integrated into its new strategic planning process. This process reflects the department's plan and position on implementing priority biodiversity initiatives identified in the department's Annual Strategic Projects Plan (ASPP). Reporting on these objectives will be through this strategic planning process, the accountability reporting process, and reporting on the implementation of the Government's Response to the Independent Forest Practices Review. The department will also prepare a final report on implementation of the Natural Resources Strategy (planned Summer 2020).
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 are currently performed by Family Home Day Care Agencies. Policy development related to family home child-care program inspections is underway, to support the Early Learning and Child Care Act. Proclamation of the Act and the coming-into-force of supporting regulations are anticipated in early 2020. Inspections by the Department of Education and Early Childhood Development under the new structure will begin in 2020, following proclamation. Completion date for recommendation is in 2020.
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 underway. 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 and Early Childhood Development anticipates that this recommendation will be completed by August 2020.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2016 Audits		
November 2016: Licensed Child Care		
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:** Internal processes for improving the subsidy claims and review process are under review and is linked to the current IT system build to enable online claim submissions and process improvements related to grants and subsidy claims. The Department of Education and Early Childhood Development anticipates that this recommendation will be completed by August 2020.
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 on May 29, 2019. This process will be in place for all future capital planning requests, including 2020-21 capital planning.
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:** 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. 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.	**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.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2016 Audits		
November 2016: Critical Infrastructure Resiliency		
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:** Agree subject to recommendation 4.1. The department(s) assigned responsibility for critical infrastructure will coordinate with all government departments to ensure risks and interdependencies are identified and mitigation strategies are in place.	**Emergency Management Office:** The owners/operators of critical infrastructure with potential regional/provincial impacts have been identified. The National Cross Sector Forum: 2018-2020 Action Plan for Critical Infrastructure (2018) commits to developing an inter-dependencies tool with Federal/Provincial/Territorial partners, but this work is not yet complete. Once the matrix is developed, Nova Scotia Emergency Management Office (EMO) will ensure it is considered as part of the province's critical infrastructure strategy. The anticipated timeline for completion is Fall 2019.
2017 Audits		
November 1, 2017: Climate Change Management		
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:** 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	**Environment:** NRCan issued a funding application to cost share work related to risk assessments. The application process for funding is continuing and a confirmed completion date cannot be estimated at this time. The NRCan funding and process to procure/retain/organize to complete the work will extend into 2020 to complete.
November 22, 2017: Mental Health Services		
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:** 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.	**Health and Wellness:** Wait time measures and definitions have been finalized. Standards for initial appointments have been established, based on national CIHI standards. Wait-time for first appointment has been available online to the public since December 19, 2018. The department is currently working on Wait time to 2nd appointment information that will complete this recommendation. The Department of Health and Wellness anticipates to be complete by the end of March 2020.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2017 Audits		
November 22, 2017: Mental Health Services		
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.	**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.	**Nova Scotia Health Authority:** NSHA MHA Program completed work in 2018/19 to realign our registration and booking codes to support collection of consistent data, including wait times.

Wait time measures and definitions have been finalized for Community Mental Health and Addictions. Wait-time standards have been established, in consultation with IWK and the Pan-Canadian MHA Wait-times Working Group led by CIHI.

For the 1st appointment (Wait 1: from Triage to 1st scheduled appointment date):
• 7 days for urgent
• 28 days for regular/non-urgent

For the 1st treatment appointment (Wait 2: from First Appointment to First scheduled Treatment appointment date):
• 7 days for urgent
• 28 days for regular/non-urgent

The implementation of consistent intake criteria and processes has supported collection of accurate Wait 1 data.

Internally we are collecting and reporting Wait 2 data, however we know there are process variations across the zones. We are actively working with teams to implement consistent patient scheduling processes. We will be in a position to begin reporting 2020/2021. First Quarter data would be available on the public website in July 2020.

This recommendation will be noted as complete once we share the data with DHW and they post on their website (Summer 2020). |

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2017 Audits		
November 22, 2017: Mental Health Services		
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.	**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.	**Nova Scotia Health Authority:** Implementation of the emergency admission policy is underway – including engagement of Mental Health and Addictions (MHA) as well as Emergency Department (ED) staff in education, communication and stakeholder feedback. Emergency Admission Policy includes consistent assessment tools and development of provincial workflow for emergency admissions. Completion is anticipated in Fall of 2019.
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:** 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.	**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. The anticipated deadline is December 2019. We continue to work with government IT on this solution.
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 5 years - key priorities identified and linked with NSHA's overall strategic plan. Completion is expected in Winter of 2020. The final step will be finalization of KPIs for accountability and performance tracking. We will report on progress and results regularly. Completion is expected Spring of 2020.

Appendix IV: Management Summaries for 2015, 2016, and 2017 Recommendations Assessed as Not Complete as at October 18, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at October 18, 2019 (unaudited)
2017 Audits		
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 and, 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 2021.
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:** The Department of Health and Wellness agrees with this recommendation. The department recognizes that monitoring of complaints and outcomes is important. By April 1, 2018, we will implement a complaints recording/ monitoring process. We will work with Nova Scotia Health Authority to develop an integrated process for recording and resolving home support complaints. This process will respect individuals' privacy and will comply with legislated privacy requirements.	**Health and Wellness:** DHW has implemented the intent of the OAG recommendation 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."* Through a continued process improvements review, gaps in process and database were identified. DHW is addressing these gaps and establishing a formal reporting cycle to the NSHA to fully meet the outcome of the recommendation. Estimated timeline of completion is Fall 2019.
	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. NSHA has drafted an organization policy on client feedback with an expected completion date in the coming months. It is currently with the Senior Leadership Team for final review and approval. Continuing Care will align its complaint process for contracted home care providers with this NSHA client feedback policy. Until it is approved & implemented, we continue to provide clients and families with information on how they can provide feedback.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited)

This appendix provides all performance audit recommendations from 2018 and a management-prepared summary of the current progress towards addressing the recommendation. 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 2019 have not been included in this appendix to allow time for auditees to address the recommendations.

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Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
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 2021.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Grant Programs		
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:** The Department of Agriculture agrees with the recommendation. The Department had previously identified the need for robust performance measures to evaluate programs. The new Canadian Agriculture Partnership Agreement (CAP) launched in April 2018, which replaces the Growing Forward II Agreement, has a new emphasis on performance and results measurement. In response to our awareness and need to improve the ability to report on performance under CAP, the Department started the process to acquire a Grants Management System that would facilitate the capturing and reporting of performance measure data. Development of the Grants Management System was initiated in the fall of 2017 and is expected to be available for use in the 2018-19 fiscal year.	**Agriculture:** The Department of Agriculture has established performance indicators and implemented the Grants Management System for the administration of the department funding programs. The Grants Management System is operational and facilitates the delivery of funding and the reporting of performance measure data. Development of the Grants Management System was initiated in the fall of 2017 and became operational in the 2018-19 fiscal year.
	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:** Communities, Culture and Heritage has undertaken some actions to establish performance indicators and measurements of program performance, most notably related to the Creative Industries Fund. This work will act as a pilot to inform a broader program improvement project which will address performance indicators, performance measurements and evaluation of all grant programs. Completion date: Fiscal year 2020/2021.
	Natural Resources: The Department of Natural Resources agrees with this recommendation. The Department will develop and implement a plan to establish performance indicators, measure performance and regularly evaluate grant programs to better demonstrate programs are achieving their goals and objectives.	**Lands and Forestry:** The Grant Programs Standard Operating Procedure (SOP) was developed to include guidelines, checklists, and assessment tools for all four stages (phases) of the grant process – design, implementation, monitoring, and evaluation. Upon applying the Performance Indicators Guideline of the SOP, logic models and performance indicators were established for each of the three audited grant programs. This will support regular evaluation and demonstration that goals and objectives are achieved for these and other existing and new grant programs.
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:** The Department of Agriculture agrees with the recommendation. The Department will work towards developing a process to move from the informal, undocumented, process it currently uses to a formal comprehensive risk analysis process when developing new programs. The risk analysis process should be developed during the 2018-19 fiscal year.	**Agriculture:** The Department of Agriculture has developed and implemented a formal risk analysis process to assess the design of all grant programs. The development of the risk analysis process was developed during the 2018-19 fiscal year.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Grant Programs		
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 a workshop to develop an approach to address risk analysis in the design of grant programs which will be used to inform a program improvement project. In addition, CCH has created checklists, 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 risk management team reviewed the Department's Enterprise Risk Management Policy to develop grant program-specific templates (risk register, heat map, and risk report) and a consistent and comprehensive risk management process to facilitate the risk assessment of grant programs. The risk management team facilitated individual risk assessment sessions with staff from each of the three grant programs that were identified in the May 2018 Report of the Auditor General. Risk reports for each grant program were developed. This comprehensive risk management process that was developed will be applied to all current and future grant programs in the Department.
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:** The Department of Agriculture agrees with the recommendation. The Department currently uses program eligibility assessment tools and will develop additional assessment tools for every stage of the grant process in conjunction with the procedures for the new Grants Management System currently under development. The additional assessment tools should be developed during the 2018-19 fiscal year.	**Agriculture:** The Department of Agriculture developed additional assessment tools for every stage of the grant process in conjunction with the procedures for the new Grants Management System. The additional assessment tools were developed during the 2018-19 fiscal year.
	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 developed 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 in fiscal 2020. HST and in-kind standards are in development. Completion date: Fiscal Year 2020/2021.
	Natural Resources: The Department of Natural Resources agrees with this recommendation. The department will analyze and improve existing grant management monitoring processes to ensure required controls are followed for each stage of the grant process.	**Lands and Forestry:** The Grant Programs Standard Operating Procedure (SOP) was developed for all department grant programs, existing and new. Developed in the form of a checklist, it will also be used to monitor and ensure required controls are followed for all stages of the grant program process.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Grant Programs		
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.	**Natural Resources:** The Department of Natural Resources agrees with this recommendation. Work is underway to ensure the Department enters into agreements (where none currently exist) with third party administrators for grant programs, and that these agreements include clear performance expectations, reporting requirements, and conflict of interest guidelines.	**Lands and Forestry:** The Grant Programs Standard Operating Procedure (SOP) was developed for all department grant programs, existing and new. It documents the activities to be performed across all four phases of the grant process (design, implementation, monitoring, and evaluation), including when a grant program is administered by a third-party. This will ensure that each agreement contains clear performance expectations, reporting requirements, and conflict of interest guidelines (e.g. Conflict of Interest Disclosure Form).
1.6 The Department of Communities, Culture and Heritage should develop documentation and retention standards for discretionary grants.	**Communities, Culture and Heritage:** The Department of Communities, Culture and Heritage agrees with this recommendation. The Department will develop documentation and retention standards for discretionary grants.	**Communities, Culture and Heritage:** Communities, Culture and Heritage has developed documentation and retention standards for discretionary grants.
May 2018: Correctional Facilities		
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:** The Department of Justice agrees with this recommendation. Correctional Services will develop a provincial program framework that identifies current practices in place to address risk and to resolve, mitigate and communicate risks. Timing: October 30, 2018	**Justice:** The Internal Audit Centre conducted Risk Assessment workshops and interviews with Correctional Services staff and managers throughout 2018. Correctional Services appointed an Inspector to lead the division's risk identification and mitigation work. A Risk Register was developed in June 2019 and information sessions were held with staff in the four adult correctional facilities. Through this process, Correctional Services identified risks, and all have risk responses in place. The Inspector will meet with the Joint Occupational Health and Safety Committees from each facility biannually to review the Risk Register and update Risk Responses as necessary.
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:** The Department of Justice agrees with this recommendation. An audit schedule will be developed by the Chief Superintendent and the Manager of Policy and Programs responsible for audits and investigations. Correctional Services will ensure the audits are conducted in accordance with the schedule and that a quality assurance process is in place. The Manager of Policy and Programs will compile statistics and generate reports to identify deficiencies and improvements. The Chief Superintendent will follow up with individual superintendents regarding any deficiencies. Audits will be a standing item on the Superintendent Operational Meeting and Senior Management Team (SMT) agendas. The policy will be updated to reflect the process. Timing: June 15, 2018	**Justice:** A cross-jurisdictional scan on Quality Assurance was completed and improvement areas were identified. An audit schedule was developed and implemented. The Chief Superintendent will follow up with individual superintendents regarding any deficiencies. The Inspector, Correctional Services will address ongoing and significant deficiencies. The performance target for all facilities is to achieve 100 percent compliance on all audits.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
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 recertification 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 the Correctional Services Division. Correctional Services has facilitated training courses as identified in the Auditor General report for Correctional Services staff. Specific staff training gaps have been identified and addressed. Correctional Services will continue to address remaining gaps. The estimated timeline for completion is May 2020.
2.4 The Department of Justice should complete annual performance evaluations for all correctional officers.	**Justice:** The Department of Justice agrees with this recommendation. In consultation with Human Resources, Correctional Services will develop a plan to ensure employee performance evaluations are completed annually. A tracking schedule will be implemented, and a process will be put into place to ensure completion. Timing: September 30, 2018	**Justice:** Bargaining Unit (BU) Performance Evaluations have been added to the Excluded Classification targets of all Correctional Services managers currently supervising BU employees. Performance management and evaluation training has been provided to facility managers. Correctional Services has implemented a tracking and bring forward process to ensure evaluations are completed annually. BU Performance Evaluations have been 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:** The Department of Justice agrees with this recommendation. A vacant Secretary 3 position will be filled and assigned the responsibility to ensure all supporting documentation is collected and maintained. Success Factors will be utilized to manage all competition documentation. The Correctional Services website will be updated to reflect current requirements, including reference checks. There will be a directive communicated from the Executive Director requiring new recruited employees to submit security background checks, i.e., Vulnerable Sector Checks before being given access to secure areas of the correctional facility or interacting with the inmate population. Timing: June 30, 2018	**Justice:** A position was assigned responsibility to ensure all supporting documentation is collected and maintained. Correctional Services Division is using Success Factors, a Public Service Commission platform, to manage all competitions. The Correctional Services website was updated to reflect current hiring requirements. Correctional Services requires new employees to submit background checks before accessing secure areas of correctional facilities or interacting with inmate population. All employee Human Resources (HR) files were reviewed and updated with appropriate documentation in March 2019. All documents housed in Public Service Commission HR files are now uploaded to Success Factors. Criminal record checks and pre-employment questionnaires are held in confidential HR files.
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:** The Department of Justice agrees with this recommendation. Correctional facilities will be required to forward any documentation currently used for the screening of volunteers. A consistent process of documentation will be identified for all correctional facilities. The policy will be revised and communicated. Timing: June 15, 2018	**Justice:** Correctional Services volunteer policies were reviewed and merged into one comprehensive policy to eliminate redundancies and reflect current practice. The new policy identifies requirements for volunteer background checks and orientation prior to beginning any volunteer work. The new policy requires Head Office tracking of all approved and new applications, to ensure background checks are updated as required.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Correctional Facilities		
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:** The Department of Justice agrees with this recommendation. The policy will be revised to address the concerns noted. Correctional Services has engaged the Ombudsman to complete regular reviews and audits of the process. Correctional Services will continue to complete quarterly snapshots and use the information from these to identify and address any instances of non-compliance with policy. Correctional Services will conduct an audit of the 24hr and 5-day reviews and make recommendations regarding practices to be implemented to ensure the reviews are being completed in accordance with required time frames. Correctional Services will revise policy to reflect any additional change in practice to assist in improving compliance. Timing: June 30, 2018	**Justice:** The policy has been updated to reflect administrative fairness regarding close confinement. Audits of compliance with policy continue to be conducted with respect to close confinement. The Inspector reviews all audit results and addresses areas where improvements are required. Mandatory training was developed for all Correctional Services staff who work directly with inmates to educate them about close confinement. The training includes four modules: • Close Confinement Policy, Regulations and International Law • Impact of Close Confinement • Alternatives to Close Confinement • Documentation, Justice Enterprise Information Network Notes and Reviews
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:** The Department of Justice agrees with this recommendation. Management will reinforce with superintendents the need to request medical documentation "blue sheets" for inmates in close confinement for medical reasons. Policy will be updated to include the need for superintendents to request "blue sheet" documentation to support placement of inmates in close confinement as requested by health care. Timing: June 30, 2018	**Justice:** A requirement to have medical documentation for those in close confinement for medical reasons was added to policy in October 2018. Email confirmation was received from all superintendents confirming that medical documentation is being required for those in close confinement for medical reasons. This practice was added to the audit schedule to ensure compliance.
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:** Electronic rounds systems are now working properly, and rounds are being properly recorded. Information Communications Technology Services (ICTS) installed upgraded software to improve system stability on October 3, 2017. Rounds and searches have been included in the audit schedule and deficiencies are addressed by the Inspector, Correctional Services. To enhance security and safety of staff and inmates, body scanners were installed at all facilities and staff have been trained.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Correctional Facilities		
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:** The Department of Justice agrees with this recommendation. Correctional Services has implemented a mitigation strategy through the facilitation of the conditional release program and electronic supervision monitoring to address capacity issues. A due diligence consultation will be completed with Legal Services and the Judiciary to ensure program integrity. The Auditor General's recommendation to "explore options with relevant parties within the larger justice system to ensure system-wide implications of intermittent sentences are understood" will be communicated to the Criminal Justice Transformation Group, representing justice system partners. Correctional Services will continue to manage intermittent sentences within correctional facilities with separate admission processes and separate housing. Body Scanners have been purchased and will be installed to enhance security and safety of staff and inmates. Timing: October 2018	**Justice:** Correctional Services Division is using the conditional release program, with electronic supervision, to release approved inmates on weekends. In April 2019, Correctional Services presented to the Criminal Justice Transformation Group (CJTG); chaired by the Deputy Minister of Justice and includes representatives of the larger justice system. The purpose of the presentation was to explore options and ensure system wide implications of intermittent sentences are understood. Discussion will continue at the CJTG table on this issue.
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:** Department of Justice agrees with this recommendation. Policy is being enforced to ensure a copy of the Admission Health Information Form is retained by the superintendent to alert correctional staff when an inmate's health may be endangered in an emergency. This will be included in the facility audit schedule. An audit matrix will be developed. Timing: June 30, 2018	**Justice:** The Admission Health Information Form and the Health Information Transfer (HIT) Form were reviewed and it was determined that the Admission Health Information Form was redundant. Correctional facilities are now only using the Health Information Transfer (HIT) form. The associated policy was revised to reflect the change in procedure. With these policy revisions, health admission forms (HIT) and institutional security assessments (ISA) are now completed for all new admissions to a provincial correctional facility. Both the HIT and the ISA have been added to the audit schedule to ensure ongoing compliance, with follow up from the Inspector.
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:** Department of Justice agrees with this recommendation. The appropriate Policy and Procedure has been updated to reflect the process of recording the assessment by health care in the Subject Behaviour Officer Response Report. The relevant Accident and Injury Report policy and procedure has been reviewed and updated to ensure there is no confusion or discrepancy in direction between the two policies. A review of medical information prior to planned use of force has been completed, superintendents have been directed to reinforce this policy and procedure with their managers. Timing: Complete	**Justice:** All relevant policy and procedures were updated to reflect the new process for recording the assessment by health care on the use of force reports. The requirement to review medical information prior to planned use of force has been reviewed with superintendents and they were directed to reinforce this with their managers. This policy is subject to audits to ensure compliance.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
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:** The policy governing inactive cases was revised and a checklist created to guide staff on the activities associated with monitoring inactive cases. In support of this work, a cross-jurisdictional scan was completed. Inactive cases are now being monitored/actioned through a specialized case grouping and more closely monitored by specific Maintenance Enforcement Program (MEP) staff for completion of work associated with this case type. In addition, improvements were implemented to the Bring Forward (BF) system to maintain actions when cases are moved between enforcement staff.
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:** The Department of Justice agrees with this recommendation. While there is an informal process of quality reviews performed on cases, management will review current quality assurance policy directives and assess improvements that need to be implemented to ensure that there is a regular and more formalized approach and methodology applied to quality assurance.	**Justice:** The existing policy was reviewed, updated and communicated to staff. In addition to a randomly selected number of cases for quality review, the policy now includes quarterly quality reviews. Weekly case review sessions will also be maintained with enforcement staff and supervisors to ensure a continued focus on quality. In addition, a schedule of monthly quality reports was created for distribution to staff for review and action. A process map was created for reference by staff and used during training sessions. Training plan content now includes use of Case Analysis Tool that allows enforcement staff to focus on cases requiring action and attention.
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:** The Department of Justice agrees with this recommendation. Recent changes have been made to the caseload management process to increase management oversight and communicate actions to enforcement staff. Management will review current caseload management practices to assess further improvements. Further work is planned to more effectively utilize the system to provide better information to staff, find areas to reduce caseload volumes and more efficiently monitor case activities.	**Justice:** Monthly quality reports were created for review and action. The continued re-alignment of resources to optimize enforcement activities to support monitoring caseloads was completed. System functions were enhanced including enforcement screens; status reports for garnishments under the Family Orders and Agreements Enforcement Assistance Act; streamlined issuance/monitoring of garnishments and other functions for improved case management processing. Improvements were made to reports to identify cases with persistent arrears, cases requiring action related to child dependency and court orders for immediate follow-up. System enhancements were also implemented to improve case review activities, making initiation and follow up more self-directed. Case management practices were incorporated into the training plan and staff orientation activities.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
May 2018: Maintenance Enforcement Program		
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:** The Department of Justice agrees with this recommendation. Management will review the existing policy in place for complaints handling and assess timelines for complaint responses. Recent improvements have been made to the complaints process to increase management oversight, with a view to improved tracking methods and root cause analysis activities that could result in prevention and service quality improvements.	**Justice:** Improvements to complaints management system have been implemented. All complaints are now documented in the system and analyzed on a regular basis for common themes and underlying root-cause issues. Standard response times for complaints have been implemented along with associated reporting. Regular meetings of the management team to review complaints and status for required follow-up have been established on a regular basis. Several other system enhancements including screens to track and report complaint types were implemented. A process map and video were created to help train staff in the complaint management process.
3.5 The Maintenance Enforcement Program should develop and implement an orientation process for new staff and a training program for all staff.	**Justice:** The Department of Justice agrees with this recommendation. The orientation process already under development will be completed and implemented for new staff. An organizational development resource has been hired to develop and implement a training program for staff.	**Justice:** New staff receive orientation according to a defined set of needs for each role. A training plan was created and scheduling for all existing staff is ongoing to promote improved case management through staff training initiatives. Video-based training courses were developed and are being used with in-person training sessions for case management system training. Mapping of key processes and standard work procedures have been developed and are being used during training sessions, plus materials are available to staff through an internal website. Process training for staff (e.g. Yellow Belt/Lean Six Sigma) to build a continuous improvement culture are a core aspect of the training program.
3.6 The Maintenance Enforcement Program should implement an annual performance management process for all staff.	**Justice:** The Department of Justice agrees with this recommendation. Enforcement and related performance metrics have been defined as part of the Department's business planning and were communicated to staff. Management will continue to build on this progress and further implement a performance management process for all staff.	**Justice:** Business targets are being tracked monthly and quarterly. Daily targets and actuals for case management activities are posted and reviewed by the team to provide operational focus to enforcement teams. Operational performance indicators are being monitored on a weekly and monthly basis, with any performance feedback being provided as it occurs. A planning session with management was held to revise the operational plan and metrics are being used to help with performance management. Staff performance assessments are now based on business plan targets and quality management metrics. Initial performance meetings with all staff are held, with regular annual performance meetings planned on a go forward basis.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: Management and Oversight of Health Sector Information Technology		
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.	**Joint Response:** The Departments, IWK and NSHA agree with this recommendation and are in the process of signing the referenced agreements. At the September 13, 2017 Governance meeting, and under the commitment to continuous improvement, the four organizations identified the need to define clearer roles and accountabilities and began a RACI (responsible, accountable, consulted and informed) exercise as a foundation to building stronger health IT governance. This work continues and is a priority. The RACI will complement the existing agreements and will align with the COBIT framework.	**Joint Response:** Departments (Health and Wellness, Service Nova Scotia & Internal Services), IWK and Nova Scotia Health Authority have signed all 5 referenced agreements. The four organizations have built a responsibility assignment matrix (RACI) representing a stronger and unified health IT governance approach. A communications rollout plan has been developed to share the results of the RACI with the stakeholder organizations.
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.	**Joint Response:** The Departments, IWK and NSHA agree with this recommendation and will document lessons learned in a summary document. This work has begun and will inform current and future collaborative health sector initiatives. The RACI referenced in 1.1 will clarify roles and accountabilities.	**Joint Response:** Departments (Health and Wellness, Service Nova Scotia & Internal Services), IWK and Nova Scotia Health Authority have completed interviews with 18 key stakeholders who have a role in the delivery of IT for the health sector. A Lessons Learned report was completed and delivered. Lessons-learned were grouped into the following themes: Governance, People, Process, and Technology. The themed lessons were then organized by time using the following timelines: Pre-transition (Before January 2016); Transition (January 2016-April 2016); Post Transition (After April 2016).
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.	**Joint Response:** DHW, IWK and NSHA agree with this recommendation and DHW will lead the development of a joint policy on the management of IT service levels within the health sector. The key clinical applications that underpin the current health IT system have undergone a preliminary assessment to identify those agreements that will be subsumed by OPOR (for example the 1996 agreement referenced in the audit), those that will no longer be required when OPOR is in place and those that will continue separate from OPOR. The policy will identify requirements for periodic review of service agreements and the management and monitoring of service levels. This work has already commenced, and the policy will align with the COBIT framework.	**Joint Response:** Departments, IWK and Nova Scotia Health Authority (NSHA) have completed an IMIT (Information Management and Information Technology) Risk Assessment, portfolio prioritization and current state assessment/gap analysis of COBIT (Control Objectives for Information and Related Technologies) adoption focused on areas identified by OAG. This work will inform new joint policies for management of service levels and review of agreements. Focus is on agreements that will exist independent of OPOR (One Patient One Record) and future OPOR agreement. It will identify requirements for review of service agreements and management and monitoring of service levels. Service Nova Scotia & Internal Services, ICT services will begin reporting to NSHA/IWK on service targets per the "Agreement on the Provision of Information, Communications and Technology (ICT) Services to the Nova Scotia's Health Sector". Recommendations 1.3, 1.4, 1.5 and 1.6 will be actioned for completion by 31/12/2020.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: Management and Oversight of Health Sector Information Technology		
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.	**Joint Response:** The Departments, IWK and NSHA agree with this recommendation as it applies to health IT service delivery. Risk management practices including risk registers, risk tolerance assessment and risk mitigation strategies will align with the COBIT framework and will include continuous processes that support new initiatives and ongoing operations.	**Joint Response:** Departments, IWK and Nova Scotia Health Authority (NSHA) have completed an IMIT (Information Management and Information Technology) Risk Assessment, portfolio prioritization and current state assessment/gap analysis of COBIT (Control Objectives for Information and Related Technologies) adoption focused on areas identified by OAG. The IMIT risk assessment included recommendations to assist in implementing risk management practices aligning with the COBIT framework. The report completed fall 2019 addressed developing a risk assessment approach and risk register as well as providing recommendations to adopt risk management practices. Recommendations 1.3, 1.4, 1.5 and 1.6 are planned to be completed by 31/12/2020.
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.	**Joint Response:** Departments, IWK and Nova Scotia Health Authority(NSHA) have 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 focused on those areas identified by OAG. Using the results of the report there will be development of a joint policy, leveraging the COBIT implementation roadmap. This work will identify the agreed upon IT controls that will be monitored and reported within the Health IMIT Governance structure. Recommendations 1.3, 1.4, 1.5 and 1.6 will be actioned as a project to be completed by 31/12/2020.
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.	**Joint Response:** The Departments, IWK and NSHA agree with this recommendation and the process will be put in place as part of the response to recommendation 1.4. The framework will provide the foundation to establish a process to assess IT risks collectively, ensuring they are identified, assessed and mitigated.	**Joint Response:** Departments, IWK and Nova Scotia Health Authority(NSHA) have completed an IMIT (Information Management and Information Technology) Risk Assessment, portfolio prioritization and current state assessment/gap analysis of COBIT (Control Objectives for Information and Related Technologies) adoption focused on areas identified by OAG. The reports completed fall 2019, including approaches to identify, assess and manage risks for the Health Sector. Implementation of the process will lead to collectively managing risk which is ongoing. Recommendations 1.3, 1.4, 1.5 and 1.6 are planned to be completed by 31/12/2020.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: IWK Health Centre Financial Management Controls and Governance		
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:** The IWK agrees with the recommendation and this aligns with the significant work currently underway to update administrative policies. The IWK Board of Directors approved a Procurement Policy and an Internal Audit Policy in September 2018 and implementation is underway. A Policy on Wrong Doing which includes a fraud hotline was approved in February 2018 and has since been implemented. Policies relating to fraud, travel, hospitality, internal meeting expense, recognition events and activities, signing authority, investments and corporate credit cards were reviewed by the IWK Finance, Audit and Risk Management Committee in November 2018 and will be brought forward for approval by the Board at its December meeting.	**IWK Health Centre:** The policies identified in the review have been strengthened and deployed to the entity including: Fraud, Travel, Hospitality, Internal Meetings, Employee Recognition, Signing Authority and Procurement.
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:** The IWK has completed a risk-based evaluation of its internal controls. To date, IWK has implemented 85% of the self-identified internal control deficiencies with an anticipated substantial completion date of January 31, 2020. Substantial completion of outstanding internal control implementation and the ongoing reporting of the effectiveness of implemented controls is expected by April 1, 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:** The implementation of controls is regularly reported through the Finance and Risk Management subcommittee of the IWK Board. Ongoing reporting of the continued effectiveness of implemented controls is anticipated to be implemented by January 31, 2020. Substantial completion of outstanding internal control implementation and the ongoing reporting of the effectiveness of implemented controls is expected by April 1, 2020.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: IWK Health Centre Financial Management Controls and Governance		
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:** The IWK agrees with this recommendation and has adopted a comprehensive enterprise risk management framework which identifies both operational and strategic risks. The risk response, owner and reporting mechanism have been designated for the strategic risks. Highest ranked operational risks have been designated to owners and action plans are under development.	**IWK Health Centre:** Although the IWK had an ERM (Enterprise Risk Management) framework in place at the time of the review, the organization is 50% complete in its implementation of enhanced ERM processes to ensure they are embedded within all planning and management activities. Education & Communications have been developed and are scheduled for deployment in December 2019/January 2020. An updated and strengthened ERM Reporting Framework has been developed and a Board of Directors ERM Governance & Strategy Workshop is scheduled for January 2020.
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:** The IWK agrees with this recommendation. As part of the risk management project, the framework was presented to the Finance, Audit and Risk Management Committee in February 2018. In June 2018, the entire Risk Registry was discussed by the Committee. The finance and procurement Risk Registry was reviewed and evaluated in November 2018 at the Finance, Audit and Risk Management Committee and will be brought forward for approval at December 2018 Board meeting.	**IWK Health Centre:** The FA&RM (Finance, Audit & Risk Management Committee) was presented with a finance risk register on November 2018 and endorsed at the December 2018 Board Meeting. While Financial Services continues to monitor risks on a continuous basis, regular and formal reporting on finance risks will commence when the enhanced ERM (Enterprise Risk Management) process is implemented.
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:** The IWK agrees with this recommendation. The regularly scheduled annual review by General Counsel of the Corporate Bylaws and Governance Policy begun in March 2018 resulted in a number of recommendations for updates to the existing policy. These included guidelines regarding significant transactions requiring Board approval. The updated Governance Policy was reviewed at the Governance and Nominating Committee meeting in November 2018 and is being recommended for approval at the December Board meeting. This annual review process, a best governance practice, has been in place at the IWK since 2016. A mechanism to enable the Board to verify that on an annual basis management has presented all changes as required will be designed and implemented effective the date of Board approval.	**IWK Health Centre:** The Governance policy, including a specified dollar amount for significant transactions (>$1 million) not included in the approved business plan requiring Board approval, was approved at the December 3, 2018 Board meeting. An annual verification process utilizing the general ledger to cross-reference expenditures meeting the threshold and outside items approved in the business plan will occur at the end of each fiscal year. The first verification will take place at the end of fiscal 19/20. As an added measure, a Budget Adjustments Policy is under development and will require Board Approval for any budget changes in excess of $1 million. This policy is expected to be implemented by March 31, 2020.
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:** The IWK agrees with this recommendation. As a feature of the IWK Accountability Agreement with the Department of Health & Wellness, continuity of single source financial information to the Board and its committees has been in place since July 2018. With leadership from the Department of Health & Wellness, this exact financial information is provided to government on a monthly basis, effecting a 3-way shared quality verification of financial results and forecasts. This verification process will be supported by the provision of dated source documents from SAP.	**IWK Health Centre:** The IWK has completed a checklist related to financial statements which is provided to the Finance, Audit & Risk Management sub-committee of the Board.

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: IWK Health Centre Financial Management Controls and Governance		
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:** The IWK agrees with this recommendation. The terms of reference for all Board Committees has been reviewed and updated. The enhancements for the Finance, Audit and Risk Management Committee include the delineation of the responsibility for each of its three functions with specific reporting requirements. This proposed terms of reference was reviewed at the May 2018 meeting and forwarded to Governance and Nominating Committee at their September 2018 meeting. Accompanied by the annual committee work plan, they will be brought forward for approval at the December 2018 Board meeting.	**IWK Health Centre:** The IWK has updated the Board and its Committees Terms of Reference.
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:** The IWK agrees with this recommendation. Building on established Human Resources principles, an updated process for the annual performance evaluation of the new CEO was developed in September/ October 2018 and was discussed at the November 2018 Executive Committee meeting. Recommendations include revisions of the Governance Policy to outline expectations, responsibilities, and documented results.	**IWK Health Centre:** The IWK Board of Directors completes regular performance reviews for the Chief Executive Officer and Board Chair/ CEO maintains the documentation.
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:** The IWK agrees with this recommendation and this process now follows the established Human Resources procedures of the Health Centre. The 2017-2018 reviews of executive team members were undertaken by the Interim CEO in April/May 2018 and reported at the Executive Committee in June 2018.	**IWK Health Centre:** The IWK ensures annual performance evaluations are completed on executives. Documentation on the completed reviews resides within the Human Resources Department.
December 2018: Workers' Compensation Board Governance and Long-term Sustainability		
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:** Agree with this recommendation. This process will be reviewed in early 2019.	**Workers' Compensation Board:** Process enhancements have been made to ensure the WCB Corporate Governance Manual is up-to-date.
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:** Agree with this recommendation. These processes will be reviewed during their next evaluation cycles in 2019.	**Workers' Compensation Board:** Enhancements to the WCB Board of Directors and CEO performance evaluation processes have strengthened these processes ensuring greater efficiency and effectiveness.

Appendix V: Management Summaries for 2018 Performance Audit Recommendations as at December 31, 2019 (unaudited) (continued)

Recommendation	Management Response from Audit Report	Management Summary as at December 31, 2019 (unaudited)
December 2018: Workers' Compensation Board Governance and Long-term Sustainability		
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:** Agree with this recommendation. This process will be documented in 2019 when a new Guidewire assessment system is in place.	**Workers' Compensation Board:** A written procedure has been developed to document how the WCB makes changes to employer industry classifications.

● ● ● **Office of the Auditor General** ● ● ●

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