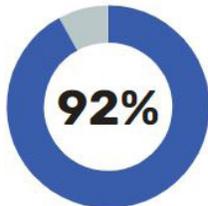


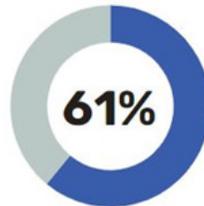
Follow-up of 2018, 2019, and 2020 Performance Audit Recommendations

Overview



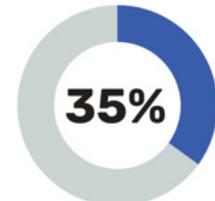
2018

- After four years, government has completed 57 of 62 recommendations



2019

- After three years, government has completed 28 of 46 recommendations



2020

- After two years, government has completed 7 of 20 recommendations

Important Recommendations Still Incomplete

2018 Audit of Grant Programs

4 of 12 recommendations not completed

Finance and Treasury Board has not provided guidance around best practices for grant programs.

Communities, Culture, Tourism and Heritage has not established performance indicators, a risk analysis, or a monitoring process.

2019 Audit of Selection and Quality Management of Bridge Projects in Central and Western Districts

6 of 7 recommendations not completed

Public Works has not taken steps to complete bridge inspections as required.

Public Works has not implemented consistent criteria to prioritize bridge repair and replacement.

2019 and 2020 Audits of QEII New Generation Project – Halifax Infirmary Expansion and Community Outpatient Centre: Phase I and II

6 of 9 recommendations not completed

Public Works has not implemented a contract management process.

Public Works and Nova Scotia Health have not made sure the master plan reflects the needs identified through the functional programming process.

2020 Audit of Nova Scotia Liquor Corporation – Phase I

7 of 11 recommendations not completed

The Nova Scotia Liquor Corporation has not completed a review of its reduced markup structure.

The Nova Scotia Liquor Corporation has not reviewed its mystery shop program.

Why We Follow Up

- Risks remain when government does not complete the recommendations they committed to implement.
- Government has agreed to our recommendations and Nova Scotia’s Auditor General Performance Audit policy states recommendations are to be completed within two years.
- Our Office provides assurance on recommendations starting two years after a report is released.
- This report will assist the Public Accounts Committee, the House of Assembly, and the public to hold government accountable for timely completion of the recommendations.
- Results by Organization as confirmed by the Auditor General for recommendations from 2018, 2019, and 2020 can be found in Appendix II.
- Early progress updates from organizations with recommendations issued in 2021 can be found in Appendix III. These updates are for information purposes and have not been audited.

