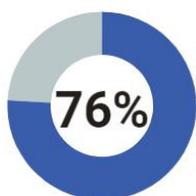


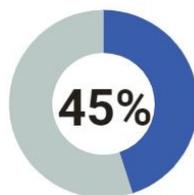
Follow-up of 2019, 2020, and 2021 Performance Audit Recommendations

Overview



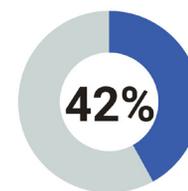
2019

- After four years, government has completed 35 of 46 recommendations



2020

- After three years, government has completed 9 of 20 recommendations



2021

- After two years, government has completed 11 of 26 recommendations

Overall, government has completed 60% (55 of 92) of the recommendations from our reports from 2019, 2020, and 2021.

Important Recommendations Still Incomplete

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

5 of 9 recommendations not completed

Build Nova Scotia has not completed remaining mitigation strategies from the objectivity analysis.

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

2020 and 2021 Audits of Nova Scotia Liquor Corporation – Phase I and II

11 of 22 recommendations not completed

The Nova Scotia Liquor Corporation has not reviewed and evaluated the agreement on beer trade to assess the benefit to Nova Scotian manufacturers.

The Nova Scotia Liquor Corporation has not developed a management review process to assess product listing decisions.

2021 Audit of Planning and Implementation of the Pre-Primary Program

6 of 9 recommendations not completed

Education and Early Childhood Development has not implemented a formal complaint process for the Pre-Primary Program.

Education and Early Childhood Development has not made sure background checks are completed before Pre-Primary staff begin working in the classroom.

Why We Follow Up

- Risks remain when government does not complete the recommendations it 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 2019, 2020 and 2021 can be found in Appendix II.
- Early progress updates from organizations with recommendations issued in 2022 can be found in Appendix III. These updates are for information purposes and have not been audited.

