

Report Overview



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

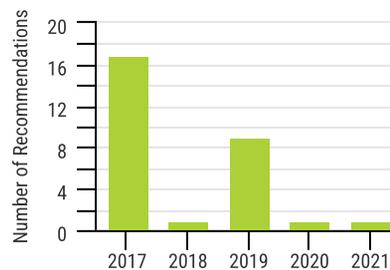
Why We Did This Report

Implementing past Auditor General performance audit recommendations is an important way for government to demonstrate its responsiveness and improve the delivery of programs and services. This report covers performance audits issued for 17 entities from 2017 to 2021 and provides an update on 79 recommendations and their status.



Recommendations made from 2017-2021 remain outstanding

Outstanding Recommendations



Outstanding recommendations are over five years old

Observations

Analysis of the 29 outstanding recommendations indicates that many government departments and entities have areas where they could improve; where services could be more efficient; and where savings may be realized with more effective program delivery.

- Newfoundland and Labrador Health Services has not implemented eight recommendations (28%), including seven related to the home support program. As a result, serious gaps continue with respect to the timely review of home support service assessments and the monitoring of home support hours.
- The Department of Transportation and Infrastructure has seven outstanding recommendations (24%), including those related to training of school bus drivers, root cause analysis of ferry vessel mechanical issues and road condition and complaints management.
- The Department of Tourism, Culture, Arts and Recreation has not completed any of the four recommendations made from our 2019 report on the Oversight of Provincial Wellness Priorities.
- The Department of Education does not have a nutrition policy that applies across the province and certain elements of internal control oversight related to the K-12 system continue to be unaddressed.
- A key finding from the NLC audit remains outstanding, specifically the issue of conflict of interest within the public service and Crown entities.
- Recommendations related to compliance with compensation policies by entities and those charged with their governance remain outstanding.

Unresolved recommendations no longer monitored by our office remain relevant and may result in future audit topics for our office. We are no longer monitoring 36 outstanding recommendations that were originally reported in six audit reports from 2016.

- Salaried Physicians – 15 outstanding recommendations
- Road Ambulance Services – 11 outstanding recommendations
- Acute Care Bed Management – 5 outstanding recommendations
- Child Protection Services – 2 outstanding recommendations
- Fire and Emergency Services – Newfoundland and Labrador – 2 outstanding recommendations
- Teacher Allocation in Schools – 1 outstanding recommendation

Why It Matters

It is important for government to fully implement or otherwise resolve Auditor General recommendations. The volume of unresolved recommendations - after seven years - indicates those topics still have gaps that require further attention. Approximately two of every five recommendations remain outstanding, and particularly concerning are the number of departments and entities with low implementation rates across a number of reports. As a result of recommendations not being fully implemented, risks remain, or further risks may be created.



After reading this report, you may want to ask the following questions of government:

1. What is government doing to ensure that the province's health authority is taking action on the 27 outstanding recommendations relating to home support, bed management, road ambulance and salaried physicians, stemming from the numerous audit reports issued between 2016 and 2017?
2. Is government going to address conflicts of interest within the public service and Crown entities in order to improve accountability and transparency, as this recommendation remains outstanding from the 2020 audit into the Newfoundland and Labrador Liquor Corporation?
3. Is government committed to pursuing timely implementation of the Auditor General's recommendations, given the lack of tangible action evidenced by the number of recommendations outstanding for more than five years?