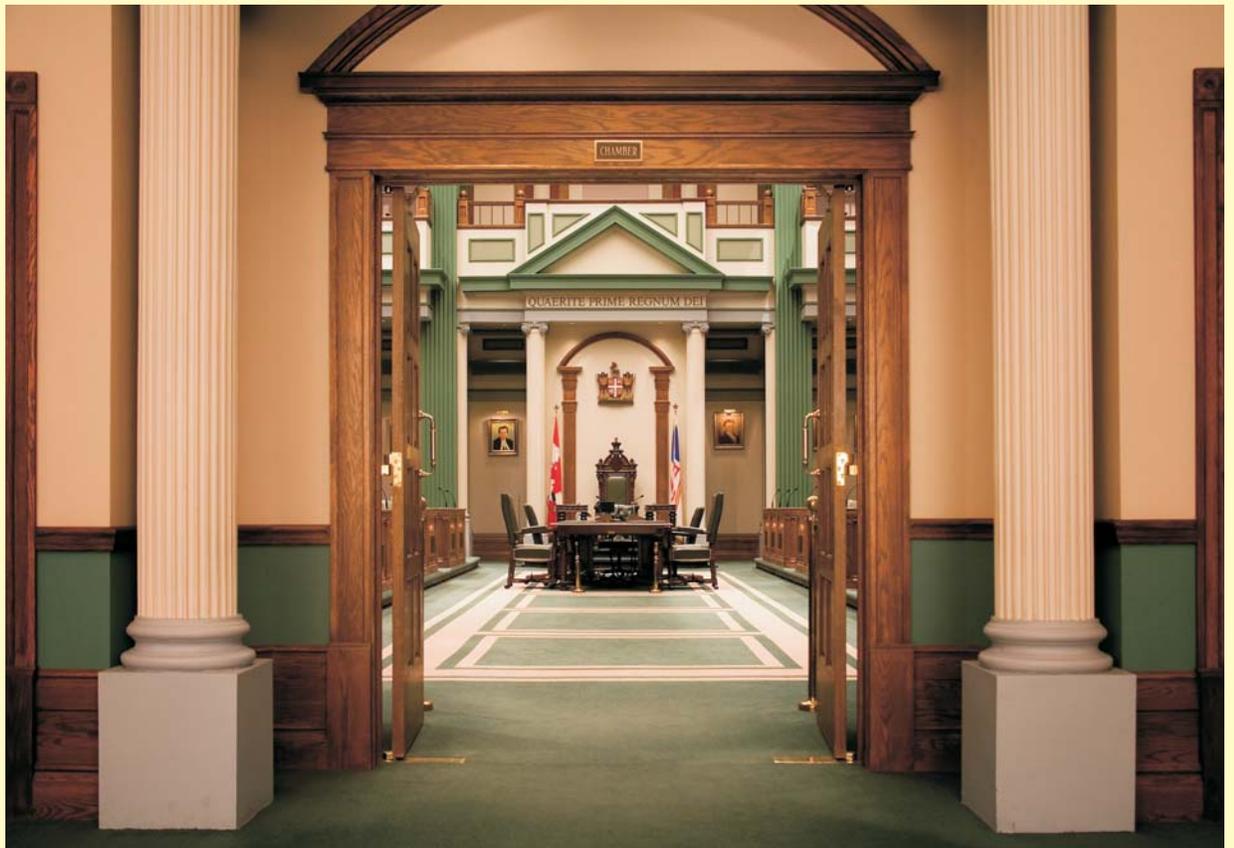




REPORT OF THE AUDITOR GENERAL

To the House of Assembly



UPDATE
ON PRIOR YEARS' REPORT RECOMMENDATIONS

2012

Office of the Auditor General Newfoundland and Labrador



The Auditor General reports to the House of Assembly on significant matters which result from the examinations of Government, its departments and agencies of the Crown. The Auditor General is also the independent auditor of the Province's financial statements and the financial statements of many agencies of the Crown and, as such, expresses an opinion as to the fair presentation of their financial statements.

VISION

The Office of the Auditor General is an independent Office of the Legislature which, through audit, adds credibility to information provided by Government to the House of Assembly so that the Members of the House of Assembly can hold Government accountable for the prudent use and management of public resources.

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April 24, 2013

The Honourable Ross Wiseman, M.H.A.
Speaker
House of Assembly

Dear Sir:

I am please to provide my 2012 Update on Prior Years' Report Recommendation. Copies of this Report are available to Members of the House of Assembly through the Office of the Auditor General website at <http://www.ag.gov.nl.ca/ag/reports.htm>.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Terry Paddon', with a long horizontal flourish extending to the right.

TERRY PADDON, CA
Auditor General

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**CHAPTER
1
SUMMARY**

Summary

The Office of the Auditor General is committed to promoting accountability and encouraging positive change over the stewardship, management and use of public resources. To this end, each year our Office conducts reviews of Government departments and Crown agencies. The recommendations resulting from these reviews are designed to improve processes and overall performance in the management of taxpayers' resources. It is important that Government carefully consider these recommendations and take appropriate action.

This year, our Office is reporting on the status of the implementation of recommendations made in the 2007 to 2010 Reports to the House of Assembly on Reviews of Departments and Crown Agencies (Annual Reports). Our objective is to monitor and report on the results of the implementation of recommendations contained in these prior Annual Reports. Monitoring the implementation of past recommendations commences approximately one year after an Annual Report is published (our report date). We will continue to report and/or monitor the progress of implementation for a period of four years after our report date. Our goals are that:

- at least 80% of our recommendations would be acted upon (either fully implemented, otherwise resolved or partially implemented) within one year of our report date;
- at least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date; and
- at least 90% of our recommendations would be fully implemented or otherwise resolved within four years of our report date.

This Report provides a summary of the progress made as of March 31, 2012. Table 1 provides a summary of the status of recommendations from the 2007 to 2010 Reports:

Table 1

**Status of recommendations by year
2007 to 2010**

Year	Fully implemented or resolved		Partially implemented		Not implemented		Total
	#	%	#	%	#	%	#
2007	118	90	7	5	6	5	131
2008	105	76	20	14	14	10	139
2009	125	76	30	18	10	6	165
2010	88	51	57	33	28	16	173
Total	436	72	114	19	58	9	608

Summary

Overall Conclusions

Our goal of having at least 80% of our recommendations acted upon (either fully implemented, otherwise resolved or partially implemented) within one year of our report date has been met

Entities have generally agreed with our recommendations and have taken steps to implement change. Of the 173 recommendations that were made in our 2010 Annual Report, 145 recommendations (84%) have been acted upon (i.e.; the recommendations have been fully implemented, otherwise resolved or partially implemented). As a result, for our 2010 Annual Report, our goal of having at least 80% of our recommendations acted upon within one year of our report date has been met.

Our goal of having at least 80% of our recommendations fully implemented or otherwise resolved within two years of our report date has not been met

We would expect that at least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date. Therefore, we would expect that at least 80% of the recommendations from 2008 and 2009 would be fully implemented or otherwise resolved. However, only 76% of our recommendations from each of our 2008 and 2009 Annual Reports have been fully implemented or otherwise resolved. As a result, for our 2008 and 2009 Annual Reports, our goal of having at least 80% of our recommendations fully implemented or otherwise resolved within two years of our report date has not been met. We would encourage all entities to implement our recommendations earlier.

Our goal of having at least 90% of our recommendations fully implemented or otherwise resolved within four years of our report date has been met

We would expect that at least 90% of our recommendations would be fully implemented or otherwise resolved within four years of our report date. For our 2007 Annual Report, 90% of our recommendations have been fully implemented or otherwise resolved. As a result, for our 2007 Annual Report, our goal of having at least 90% of our recommendations fully implemented or otherwise resolved within four years of our report date has been met.

CHAPTER
2
INTRODUCTION

Introduction

Overview We conduct legislative reviews of government departments and Crown agencies to provide the House of Assembly with information on public sector accountability. Reviews are carried out to examine:

- whether public money is being properly collected and accounted for;
- whether expenditures are properly recorded and made for the purposes intended;
- whether accounts are properly kept;
- whether assets are adequately safeguarded;
- whether accounting and management systems and practices are adequate; and
- other activities which the Auditor General feels should be brought to the attention of the House of Assembly.

These reviews may also determine whether activities of Government departments and Crown agencies have been carried out in compliance with legislation, Government policies and other authorities.

Each year, our Office issues an Annual Report which contains comments and recommendations resulting from the reviews carried out of programs and processes in various Government departments and Crown agencies. Each report item contains a written response from the applicable Government department or Crown agency to each recommendation, which we include verbatim in the published Report. All of our reports are available on our website www.gov.nl.ca/ag.

Table 2

**Distribution of recommendations by entity
2007 to 2010**

Department or Entity	2007	2008	2009	2010	Total	Percent of overall total
Executive Council	-	25	4	2	31	5.1
Advanced Education and Skills	8	13	-	-	21	3.5
Child, Youth and Family Services	-	-	16	5	21	3.5
Education	-	8	-	2	10	1.6
Environment and Conservation	-	-	21	13	34	5.6
Finance	-	-	-	10	10	1.6

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Department or Entity	2007	2008	2009	2010	Total	Percent of overall total
Fisheries and Aquaculture	-	17	15	18	50	8.2
Health and Community Services	14	-	12	8	34	5.6
Innovation, Business, and Rural Development	13	-	-	22	35	5.8
Justice	21	13	7	3	44	7.2
Municipal Affairs	14	-	25	-	39	6.4
Natural Resources	17	24	-	14	55	9.0
Service NL	12	10	15	31	68	11.2
Tourism, Culture and Recreation	-	-	12	-	12	2.0
Transportation and Works	4	-	12	27	43	7.1
Conseil Scolaire Francophone Provincial de Terre-Neuve-et-Labrador	-	9	-	-	9	1.5
Eastern Regional Health Authority	-	-	13	4	17	2.8
Central Regional Health Authority	-	-	3	-	3	0.5
Labrador-Grenfell Regional Health Authority	24	-	3	-	27	4.4
Western Regional Health Authority	-	-	3	-	3	0.5
Multi-Materials Stewardship Board (MMSB)	-	20	-	-	20	3.3
Newfoundland and Labrador Housing Corporation	4	-	-	-	4	0.7
Newfoundland and Labrador Immigrant Investor Fund Limited	-	-	4	-	4	0.7
Nova Central School District	-	-	-	14	14	2.2
Total	131	139	165	173	608	100.0

Once our Annual Report is finalized, Government departments and Crown agencies determine how they will respond to our recommendations. In most cases, entities appreciate the independent advice given and seek to make the suggested improvements. In some cases, the passage of time or changes in circumstances means that it is no longer appropriate to implement the recommendations as we originally presented them.

In addition to reporting the results of our reviews, each year we provide an update on the status of implementation of our recommendations contained in previous Annual Reports to the House of Assembly.

This Report includes the results of these monitoring activities on our Annual Reports for the years 2007 to 2010.

Introduction

Monitoring responses to reviews of Government departments and Crown agencies

Our objective is to monitor and report on the degree to which recommendations contained in our prior years' reports have been implemented. We commence monitoring the recommendations in each Annual Report once entities have had a reasonable length of time to respond to the findings - approximately one year after a Report is published. Monitoring of these recommendations continues until they are fully implemented, otherwise resolved or the entity's position is such that further monitoring would be of no benefit, for a maximum period of four years after a Report is published. We will continue to report the progress of implementation for a period of four years after a Report is published.

Our goals

As part of the process of monitoring and reporting on the status of implementation of recommendations from our prior years' Annual Reports, our Office has established the following goals:

- At least 80% of our recommendations would be acted upon (either fully implemented, otherwise resolved or partially implemented) within one year of our report date.
 - At least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date.
 - At least 90% of our recommendations would be fully implemented or otherwise resolved within four years of our report date.
-

Level of review

Our follow-up work consists primarily of enquiry and discussion with management officials at Government departments and Crown agencies, and a review of selected supporting documentation. This is not an audit and, accordingly, we cannot provide a high level of assurance that the actions described have been implemented effectively. The actions taken or planned will be more fully examined and reported on in future reviews and may impact our assessment of when future reviews should be conducted.

Recommendations Recommendations identified for monitoring and reporting

From 2007 to 2010, our Office made 608 recommendations to 24 Government departments and Crown agencies as follows:

- 2010 Annual Report - 173 recommendations from 15 reviews
 - 2009 Annual Report - 165 recommendations from 15 reviews
-

Introduction

- 2008 Annual Report - 139 recommendations from 16 reviews
- 2007 Annual Report - 131 recommendations from 13 reviews

To compile this update we reviewed:

1. Annual Reports from 2007 to 2010, and our Update Reports from 2009 to 2011, to determine, based on information provided by the entities in prior reports, which recommendations required further follow-up during 2012. As a result of this review, we identified 254 recommendations which required further follow-up.
2. Update Reports from 2009 to 2011 to identify recommendations from our Annual Reports from 2007 to 2010 where monitoring had been completed prior to 2012 and no further follow-up was considered necessary. 354 recommendations are included in this report which used the results of prior monitoring activities.

How updates were compiled

Recommendations monitored prior to 2012

In prior years, we monitored recommendations from our 2007, 2008 and 2009 Annual Reports. For those recommendations where we were satisfied that sufficient progress was made, or determined that further monitoring activity would be of no benefit, we did not conduct any further follow up during 2012.

Total Recommendations 2007-2009	435
Previously implemented, otherwise resolved, or further monitoring activity would be of no benefit	<u>354</u>
Continued to be monitored in 2012	<u>81</u>

Recommendations monitored during 2012

During 2012, 254 recommendations were monitored:

Brought forward from prior years	81
Recommendations from 2010	<u>173</u>
	<u>254</u>

Introduction

For the 254 recommendations that required monitoring during 2012, entities were asked to provide an update as to the progress made on these outstanding recommendations.

For each outstanding recommendation, entity officials were asked to advise whether all recommendations had been fully implemented, not implemented or partially implemented. In addition, we requested details including an explanation outlining the current status, future action plan(s) and other relevant comments to demonstrate the level of implementation indicated.

Once we received the requested information from the entities, further contact was made with entity officials to validate responses, clarify any details related to implementation of the recommendations and obtain feedback from the entity on our review process. Additional information about the report item often resulted from this contact. As a result, our conclusions are based on the written responses provided by the entities, additional documentation sent to our Office, and information resulting from further contact with an entity.

We then classified and reported the status of each recommendation in one of three categories:

- **Fully implemented or otherwise resolved.** We classified recommendations in this category when they had been fully implemented, when we were satisfied that the recommendation had been adequately addressed, or the recommendation was no longer applicable.
- **Partially implemented.** We classified recommendations in this category when there had been some implementation action taken by the entity, but there were still issues remaining to be addressed related to the recommendation.
- **Not implemented.** We classified recommendations in this category when there had been no implementation action taken by the entity.

Occasionally, our Office will disagree with an entity's assessment of the extent of implementation of a recommendation. In these cases, the status of a recommendation is reported based upon our Office's assessment of the extent of implementation.

Overall assessment

Table 3 outlines the status of the recommendations, by year, from 2007 to 2010.

Table 3

**Status of recommendations by year
2007 to 2010**

Year	Fully implemented or resolved		Partially implemented		Not implemented		Total
	#	%	#	%	#	%	#
2007	118	90	7	5	6	5	131
2008	105	76	20	14	14	10	139
2009	125	76	30	18	10	6	165
2010	88	51	57	33	28	16	173
Total	436	72	114	19	58	9	608

As a result of the monitoring activities that our Office has completed on the 608 recommendations that were made from 2007 through 2010 we have concluded that entities have generally agreed with our recommendations and have taken steps to implement change. Specifically:

(a) Recommendations from our 2010 Annual Report

Of the 173 recommendations that were made in our 2010 Annual Report, 145 recommendations (84%) have been acted upon (i.e.; the recommendations have been fully implemented, otherwise resolved or partially implemented). As a result, our goal of having at least 80% of our recommendations acted upon within one year of our report date has been met.

(b) Recommendations from our 2008 and 2009 Annual Reports

Table 3 shows that, as monitoring continues, the number and percentage of recommendations that are fully implemented or otherwise resolved increases. However, we believe that our recommendations should be implemented earlier. Our goal is that at least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date. Therefore, we would expect that at least 80% of the recommendations from 2008 and 2009 would be fully implemented or otherwise resolved. However, only 76% of our recommendations from each of our 2008 and 2009 Annual Reports have been fully implemented or otherwise resolved. As a result, our goal of having at least 80% of our recommendations fully implemented or otherwise resolved within two years of our report

Introduction

date has not been met. We would encourage all entities to implement our recommendations earlier, however, we do recognize that the delay in implementation may be the result of a disagreement with the recommendation.

(c) Recommendations from our 2007 Annual Report

We would expect that at least 90% of our recommendations would be fully implemented or otherwise resolved within four years of our report date. For our 2007 Annual Report, 90% of our recommendations have been fully implemented or otherwise resolved. As a result, for our 2007 Annual Report, our goal of having at least 90% of our recommendations fully implemented or otherwise resolved within four years of our report date has been met.

(d) Certain entities have low rates of implementation or resolution of our recommendations

Table 4 outlines the status of the recommendations, by entity, from 2007 to 2010.

Table 4

Status of recommendations by entity 2007 to 2010

Entity	Year	Fully implemented or resolved	Partially implemented	Not implemented	Total
Executive Council	2008	25	-	-	25
	2009	3	1	-	4
	2010	-	2	-	2
	Total	28	3	-	31
Advanced Education and Skills	2007	8	-	-	8
	2008	12	1	-	13
	Total	20	1	-	21
Child, Youth and Family Services	2009	15	1	-	16
	2010	4	1	-	5
	Total	19	2	-	21
Education	2008	5	1	2	8
	2010	2	-	-	2
	Total	7	1	2	10

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Entity	Year	Fully implemented or resolved	Partially implemented	Not implemented	Total
Environment and Conservation	2009	13	6	2	21
	2010	11	-	2	13
	Total	24	6	4	34
Finance	2010	2	5	3	10
	Total	2	5	3	10
Fisheries and Aquaculture	2008	8	7	2	17
	2009	15	-	-	15
	2010	12	5	1	18
	Total	35	12	3	50
Health and Community Services	2007	9	4	1	14
	2009	8	4	-	12
	2010	1	7	-	8
	Total	18	15	1	34
Innovation, Business, and Rural Development	2007	13	-	-	13
	2010	12	6	4	22
	Total	25	6	4	35
Justice	2007	20	-	1	21
	2008	6	-	7	13
	2009	7	-	-	7
	2010	2	1	-	3
	Total	35	1	8	44
Municipal Affairs	2007	13	-	1	14
	2009	22	3	-	25
	Total	35	3	1	39
Natural Resources	2007	17	-	-	17
	2008	19	3	2	24
	2010	5	9	-	14
	Total	41	12	2	55

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Entity	Year	Fully implemented or resolved	Partially implemented	Not implemented	Total
Service NL	2007	12	-	-	12
	2008	9	1	-	10
	2009	8	4	3	15
	2010	11	7	13	31
	Total	40	12	16	68
Tourism, Culture and Recreation	2009	9	3	-	12
	Total	9	3	-	12
Transportation and Works	2007	2	1	1	4
	2009	9	3	-	12
	2010	16	9	2	27
	Total	27	13	3	43
Conseil Scolaire Francophone Provincial de Terre-Neuve-et-Labrador	2008	7	2	-	9
	Total	7	2	-	9
Eastern Regional Health Authority	2009	10	1	2	13
	2010	1	3	-	4
	Total	11	4	2	17
Central Regional Health Authority	2009	2	1	-	3
	Total	2	1	-	3
Labrador-Grenfell Regional Health Authority	2007	20	2	2	24
	2009	2	1	-	3
	Total	22	3	2	27
Western Regional Health Authority	2009	1	2	-	3
	Total	1	2	-	3
Multi-Materials Stewardship Board (MMSB)	2008	14	5	1	20
	Total	14	5	1	20
Newfoundland and Labrador Housing Corporation	2007	4	-	-	4
	Total	4	-	-	4
Newfoundland and Labrador Immigrant Investor Fund Limited	2009	1	-	3	4
	Total	1	-	3	4
Nova Central School District	2010	9	2	3	14
	Total	9	2	3	14
Totals		436	114	58	608

Introduction

For our 2007 to 2010 Annual Reports, 10 of the 24 entities which were reviewed during this time period accounted for 433 (71%) of the 608 recommendations made. Also, each of these 10 entities received at least 30 recommendations, representing at least 5% of all recommendations made. These 10 entities are:

- **Service NL**
 - 68 recommendations (11.2% of all recommendations)
- **Natural Resources**
 - 55 recommendations (9.0% of all recommendations)
- **Fisheries and Aquaculture**
 - 50 recommendations (8.2% of all recommendations)
- **Justice**
 - 44 recommendations (7.2% of all recommendations)
- **Transportation and Works**
 - 43 recommendations (7.1% of all recommendations)
- **Municipal Affairs**
 - 39 recommendations (6.4% of all recommendations)
- **Innovation, Business and Rural Development**
 - 35 recommendations (5.8% of all recommendations)
- **Environment and Conservation**
 - 34 recommendations - (5.6% of all recommendations)
- **Health and Community Services**
 - 34 recommendations - (5.6% of all recommendations)
- **Executive Council**
 - 31 recommendations - (5.1% of all recommendations)

For our 2009 or earlier Annual Reports we would expect that at least 80% of the recommendations would be fully implemented or otherwise resolved. As a result of our monitoring activity, we have determined that certain entities have implemented or otherwise resolved less than 80% of the recommendations from our 2009 or earlier Annual Reports. Furthermore, many of these entities received a significant number of the total recommendations made. Specifically:

- From 2007 to 2009 we completed 1 review at the Department of Environment and Conservation which resulted in 21 recommendations being made. The Department has only implemented or otherwise resolved 13 (62%) of the 21 recommendations made.
- From 2007 to 2009 we completed 5 reviews at the Department of Health and Community Services which resulted in 26 recommendations being made. The Department has only implemented or otherwise resolved 17 (65%) of the 26 recommendations made.
- From 2007 to 2009 we completed 2 reviews at the Department of Transportation and Works which resulted in 16 recommendations being made. The Department has only implemented or otherwise resolved 11 (69%) of the 16 recommendations made.
- From 2007 to 2009 we completed 3 reviews at the Department of Fisheries and Aquaculture which resulted in 32 recommendations being made. The Department has only implemented or otherwise resolved 23 (72%) of the 32 recommendations made.
- From 2007 to 2009 we completed 4 reviews at Service NL which resulted in 37 recommendations being made. Service NL has only implemented or otherwise resolved 29 (78%) of the 37 recommendations made.

We encourage all entities to implement our recommendations earlier.

(e) Observations from monitoring activities completed during 2012

We identified 254 recommendations contained in our Annual Reports from 2007 to 2010 which required further follow-up during 2012.

Our review indicated that there were 34 (13%) of the 254 recommendations at 7 entities where officials had not taken action to implement the recommendations. Of the 34 recommendations, we determined that there would be no benefit for our Office to follow-up on 14 recommendations because the entities clearly indicated that the recommendations will not be implemented. The remaining 20 will be followed up by our Office because we are of the opinion that some action will take place.

(f) No Further Follow-up Planned

Table 5 contains details of the 14 recommendations (5 where we disagree with officials at the entities regarding their assessment that implementation action had been taken and 9 where there was no implementation action taken) where, based on the entity’s position on the recommendation, further follow-up by this Office would be of no benefit. Therefore, no further follow-up is planned by our Office.

Table 5

No further follow-up planned by the Office of the Auditor General

Entity	Description
<p>2009 Annual Report Part 2.11 Newfoundland and Labrador Immigrant Investor Fund Limited Newfoundland and Labrador Immigrant Investor Fund Limited</p>	<p>Recommendation Number 1</p> <p>The Corporation indicated that Government had revisited this issue and provided approval for large projects deemed meritorious to be considered for funding. To date, no such project requests have been received and no investments have been made.</p> <p>However, we maintain that the Corporation should consider alternative arrangements by investigating areas of the Provincial economy that the money could be used in.</p> <p>Recommendation Number 2</p> <p>The Corporation indicated that Government had revisited this issue and provided approval for large projects deemed meritorious to be considered for funding. To date, no such project requests have been received and no investments have been made.</p> <p>However, we maintain that the Corporation should consider investing the funds into non-core Government agencies to support capital projects.</p> <p>Recommendation Number 3</p> <p>The Corporation indicated that Government had revisited this issue and provided approval for large projects deemed meritorious to be considered for funding. To date, no such project requests have been received and no investments have been made.</p>

Introduction

Entity	Description
<p>2010 Annual Report Part 2.4 Service NL Contaminated Sites</p>	<p>Recommendation Number 2</p> <p>In 2010, the Department informed us that it does “<i>not collect information on the cost of remediating privately owned sites. These costs are borne directly by the person responsible for remediating the site and are a private matter between that party and the parties undertaking the site assessment and remediation. As such, these costs are not a liability for government.</i>” In 2012, the Department informed us that “<i>The Department’s initial response to this item is valid and is still applicable.</i>”</p> <p>However, we maintain that Service NL, through its GSCs, should investigate whether cost information can be obtained on the impacted sites they are responsible for overseeing.</p>
<p>2010 Annual Report Part 2.5 Department of Finance Gasoline Tax</p>	<p>Recommendation Number 5</p> <p>The Department has not implemented this recommendation because it is of the opinion that there is low risk of tax loss associated with ensuring all retailers are registered. The Department has chosen to allocate resources based on risk, therefore assigning resources to higher priorities. However, we maintain that the Department should conduct regular reviews to identify unregistered retailers.</p> <p>Recommendation Number 6</p> <p>The Department has not implemented this recommendation because it is of the opinion that there is low risk of tax loss associated with gasoline retailers’ operations. The Department has chosen to allocate resources based on risk, therefore assigning resources to higher priorities. The Department has advised that it may choose to audit gasoline retailers in the future utilizing a risk based approach. However, we maintain that the Department should perform more frequent field audits on retailers.</p> <p>Recommendation Number 8</p> <p>The Department has not implemented this recommendation because it is of the opinion that an increased frequency in consumer audits is not required due to decreased instances of misuse found in inspections. However, we maintain that the Department should perform more frequent audits on consumers.</p>

Introduction

Entity	Description
<p>2010 Annual Report Part 2.7 Service NL Real Estate Regulation</p>	<p>Recommendation Number 8</p> <p>Service NL has not implemented this recommendation because it is of the opinion that current oversight methods are satisfactory. However, we maintain that Service NL should ensure performance measures and reporting requirements are established for all areas of financial services regulation.</p> <p>Recommendation Number 9</p> <p>Service NL has not implemented this recommendation because it is of the opinion that current oversight methods are satisfactory. However, we maintain that Service NL should ensure an operational plan is in place for the Financial Services Regulation Division.</p>
<p>2010 Annual Report Part 2.8 Service NL Residential Tenancies</p>	<p>Recommendation Number 8</p> <p>Service NL was satisfied with oversight methods that were in place at the time of our 2010 review and continues to be satisfied with these oversight methods. We maintain that the Department should ensure performance measures and reporting requirements are established for the Consumer Affairs Division.</p> <p>Recommendation Number 9</p> <p>Service NL was satisfied with oversight methods that were in place at the time of our 2010 review and continues to be satisfied with the oversight methods. We maintain that the Department should ensure accountability by addressing the activities of the Residential Tenancies Section in their annual report.</p> <p>Recommendation Number 10</p> <p>Service NL was satisfied with oversight methods that were in place at the time of our 2010 review and continues to be satisfied with these oversight methods. We maintain that the Department should develop and implement an operating plan for the Consumer Affairs Division.</p>
<p>2010 Annual Report Part 2.11 Department of Innovation, Business and Rural Development Review of Broadband within Government</p>	<p>Recommendation Number 4</p> <p>Department officials indicated that they had incorporated consideration of the cost-benefit analysis of using government-owned fibre strands and would ensure that this remained part of the planning process. However, we maintain that a cost-benefit analysis should be included in a formal project plan.</p>

Introduction

Entity	Description
2010 Annual Report Part 2.15 Department of Transportation and Works Vehicle Fleet Management	Recommendation Number 13 The Department indicated that, as there had been no change to the purchasing practices for VFM, no such analysis would be conducted. We found that there was no benefit to following up this recommendation as the Department was not in a position to change or plan changes to their purchasing practices.

Introduction

CHAPTER

3

**SUMMARY OF STATUS OF IMPLEMENTATION
OF RECOMMENDATIONS, BY ENTITY, CONTAINED
IN 2007 THROUGH 2010 ANNUAL REPORTS**

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Introduction

The following is a summary of the status of recommendations from my Office’s Annual Reports for the years ended March 31, 2007 through to March 31, 2010, based upon monitoring activity that has occurred as of March 31, 2012.

Executive Council

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2008				
Office of the Chief Information Officer	25	-	-	25
2009				
Review of Overtime	3	1	-	4
2010				
Re-employment of Pensioners		2	-	2
Recommendations	28 90%	3 10%	-	31 100%

Advanced Education and Skills

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Debt Reduction Grant Program	5	-	-	5
Student Loan Program - Designation of Educational Institutions	3	-	-	3
2008				
Monitoring of Private Training Institutions	9	1	-	10
Provincial Nominee Program	3	-	-	3
Recommendations	20 95%	1 5%	-	21 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Child, Youth and Family Services

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Child Care Services	7	-	-	7
Protective Intervention Program for Children at Risk	8	1	-	9
2010				
Protective Intervention Program - Long-Term Protection	4	1	-	5
Recommendations	19 90%	2 10%	-	21 100%

Education

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2008				
Monitoring Air Quality in Schools	5	1	2	8
2010				
Re-employment of Pensioners	2	-	-	2
Recommendations	7 70%	1 10%	2 20%	10 100%

Environment and Conservation

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Administration and Management of Crown Lands	13	6	2	21
2010				
Contaminated Sites	11	-	2	13
Recommendations	24 70%	6 18%	4 12%	34 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Finance

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2010				
Gasoline Tax	2	5	3	10
Recommendations	2 20%	5 50%	3 30%	10 100%

Fisheries and Aquaculture

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2008				
Aquaculture Development	2	3	1	6
Aquaculture Inspections	6	4	1	11
2009				
Fisheries Technology and New Opportunities Program	15	-	-	15
2010				
Fisheries Compliance and Enforcement	12	5	1	18
Recommendations	35 70%	12 24%	3 6%	50 100%

Health and Community Services

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Food Premises Inspection and Licensing Program	2	-	-	2
Hospital-Acquired Infections	6	4	1	11
MCP Physician Fee for Service Audit Process	1	-	-	1

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Medical Equipment	2	1	-	3
Monitoring of Regional Health Authorities	6	3	-	9
2010				
Diabetes in Newfoundland and Labrador	1	2	-	3
Road Ambulance Services	-	5	-	5
Recommendations	18 53%	15 44%	1 3%	34 100%

Innovation, Business, and Rural Development

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Small Business Funding Programs	13	-	-	13
2010				
Review of Broadband within Government	6	4	1	11
Investments	6	2	3	11
Recommendations	25 72%	6 17%	4 11%	35 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Justice

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Adult Custody Program	20	-	1	21
2008				
Newfoundland and Labrador Human Rights Commission	6	-	1	7
Fines Receivable	-	-	6	6
2009				
Newfoundland and Labrador Labour Relations Agency	7	-	-	7
2010				
Support Enforcement Program	2	1	-	3
Recommendations	35 80%	1 2%	8 18%	44 100%

Municipal Affairs

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Employment Support Programs	13	-	1	14
2009				
Canada-Newfoundland and Labrador Gas Tax Fund	16	3	-	19
Disaster Financial Assistance Arrangements	6	-	-	6
Recommendations	35 90%	3 8%	1 2%	39 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Natural Resources

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Natural Resources Firearms	17	-	-	17
2008				
Oil Royalties	5	3	-	8
Seized Property	5	-	2	7
Inspection and Licensing of Slaughter Facilities	9	-	-	9
2010				
Forestry Management	5	9	-	14
Recommendations	41 75%	12 23%	2 2%	55 100%

Service NL

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Food Premises Inspection and Licensing Program	11	-	-	11
Insurance on Motor Vehicles	1	-	-	1
2008				
School Bus Safety	9	1	-	10
2009				
Inspection and Monitoring of Radiation Equipment	8	4	3	15

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2010				
Contaminated Sites	4	1	1	6
Real Estate Regulation	-	4	8	12
Residential Tenancies	5	2	4	11
Road Ambulance Services	2	-	-	2
Recommendations	40 59%	12 18%	16 23%	68 100%

Tourism, Culture and Recreation

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
St. John's Arts and Culture Centre	9	3	-	12
Recommendations	9 75%	3 25%	-	12 100%

Transportation and Works

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Equipment Maintenance Program	2	1	1	4
2009				
Ferry Services	9	3	-	12
2010				
Vehicle Fleet Management	16	9	2	27
Recommendations	27 63%	13 30%	3 7%	43 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Council Scolaire Francophone Provincial de Terre-Neuve-et-Labrador

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2008				
Council Scolaire Francophone Provincial de Terre-Neuve-et-Labrador	7	2	-	9
Recommendations	7 78%	2 22%	-	9 100%

Eastern Regional Health Authority

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Medical Equipment	2	1	-	3
2009				
Living Arrangements for Children and Youth	8	-	2	10
2010				
Road Ambulance Services	1	3	-	4
Recommendations	11 65%	4 24%	2 11%	17 100%

Central Regional Health Authority

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Medical Equipment	2	1	-	3
Recommendations	2 67%	1 33%	-	3 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Labrador-Grenfell Regional Health Authority

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Labrador-Grenfell Regional Health Authority	20	2	2	24
2009				
Medical Equipment	2	1	-	3
Recommendations	22 82%	3 11%	2 7%	27 100%

Western Regional Health Authority

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Medical Equipment	1	2	-	3
Recommendations	1 33%	2 67%	-	3 100%

Multi-Materials Stewardship Board (MMSB)

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2008				
Used Tire Recycling Program	3	1	-	4
Used Beverage Container Recycling Program	5	3	-	8
Newfoundland and Labrador Waste Management Trust Fund	6	1	1	8
Recommendations	14 70%	5 25%	1 5%	20 100%

Summary of Status of Implementation of Recommendations, by Entity, contained in 2007 through 2010 Annual Reports

Newfoundland and Labrador Housing Corporation

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2007				
Newfoundland and Labrador Housing Corporation - Rental Housing Program	4	-	-	4
Recommendations	4 100%	-	-	4 100%

Newfoundland and Labrador Immigrant Investor Fund Limited

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009				
Newfoundland and Labrador Immigrant Investor Fund Limited	1	-	3	4
Recommendations	1 25%	-	3 75%	4 100%

Nova Central School District

Annual Report	Fully implemented or resolved	Partially implemented	Not implemented	Total
2010				
Nova Central School District	9	2	3	14
Recommendations	9 65%	2 14%	3 21%	14 100%

	Fully implemented or resolved	Partially implemented	Not implemented	Total
Total Recommendations	436 72%	114 19%	58 9%	608 100%

CHAPTER

4

**SUMMARY OF STATUS OF IMPLEMENTATION
OF RECOMMENDATIONS, BY YEAR, CONTAINED
IN 2007 THROUGH 2010 ANNUAL REPORTS**

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

The following is a summary of the status of implementation of recommendations from my Office's Annual Reports for the years ended March 31, 2007 through to March 31, 2010, based upon monitoring activity that has occurred as of March 31, 2012.

2007 Annual Report

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Advanced Education and Skills				
2007 Part 2.3				
Debt Reduction Grant Program	5			5
2007 Part 2.4				
Student Loan Program – Designation of Educational Institutions	3			3
Health and Community Services				
2007 Part 2.7				
Food Premises Inspection and Licensing Program	2			2
2007 Part 2.9				
Hospital-Acquired Infections	6	4	1	11
2007 Part 2.11				
MCP Physician Fee for Service Audit Process	1			1
Innovation, Business and Rural Development				
2007 Part 2.14				
Small Business Funding Programs	13			13
Justice				
2007 Part 2.15				
Adult Custody Program	20		1	21

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Municipal Affairs				
2007 Part 2.16				
Employment Support Programs	13		1	14
Natural Resources				
2007 Part 2.17				
Natural Resources Firearms	17			17
Service NL				
2007 Part 2.7				
Food Premises Inspection and Licensing Program	11			11
2007 Part 2.8				
Insurance on Motor Vehicles	1			1
Transportation and Works				
2007 Part 2.18				
Equipment Maintenance Program	2	1	1	4
Labrador-Grenfell Regional Health Authority				
2007 Part 2.10				
Labrador-Grenfell Regional Health Authority	20	2	2	24
Newfoundland and Labrador Housing Corporation				
2007 Part 2.13				
Newfoundland and Labrador Housing Corporation - Rental Housing Program	4			4
Recommendations	118 90%	7 5%	6 5%	131 100%

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

2008 Annual Report

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Executive Council				
2008 Part 2.2				
Office of the Chief Information Officer	25			25
Advanced Education and Skills				
2008 Part 2.5				
Monitoring of Private Training Institutions	9	1		10
2008 Part 2.12				
Provincial Nominee Program	3			3
Education				
2008 Part 2.4				
Monitoring Air Quality in Schools	5	1	2	8
Fisheries and Aquaculture				
2008 Part 2.9				
Aquaculture Development	2	3	1	6
2008 Part 2.10				
Aquaculture Inspections	6	4	1	11
Justice				
2008 Part 2.13				
Newfoundland and Labrador Human Rights Commission	6		1	7
2008 Part 2.14				
Fines Receivable			6	6

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Natural Resources				
2008 Part 2.15				
Oil Royalties	5	3		8
2008 Part 2.16				
Seized Property	5		2	7
2008 Part 2.17				
Inspection and Licensing of Slaughter Facilities	9			9
Service NL				
2008 Part 2.11				
School Bus Safety	9	1		10
Council Scolaire Francophone Provincial de Terre-Neuve-et-Labrador				
2008 Part 2.3				
Council Scolaire Francophone Provincial de Terre-Neuve-et-Labrador	7	2		9
Multi-Materials Stewardship Board (MMSB)				
2008 Part 2.6				
Used Tire Recycling Program	3	1		4
2008 Part 2.7				
Used Beverage Container Recycling Program	5	3		8
2008 Part 2.8				
Newfoundland and Labrador Waste Management Trust Fund	6	1	1	8
Recommendations	105 76%	20 14%	14 10%	139 100%

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

2009 Annual Report

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Executive Council				
2009 Part 2.1				
Review of Overtime	3	1		4
Child, Youth and Family Services				
2009 Part 2.2				
Child Care Services	7			7
2009 Part 2.3				
Protective Intervention Program for Children at Risk	8	1		9
Environment and Conservation				
2009 Part 2.4				
Administration and Management of Crown Lands	13	6	2	21
Fisheries and Aquaculture				
2009 Part 2.5				
Fisheries Technology and New Opportunities Program	15			15
Health and Community Services				
2009 Part 2.7				
Medical Equipment	2	1		3
2009 Part 2.9				
Monitoring of Regional Health Authorities	6	3		9

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Justice				
2009 Part 2.10				
Newfoundland and Labrador Labour Relations Agency	7			7
Municipal Affairs				
2009 Part 2.12				
Canada-Newfoundland and Labrador Gas Tax Fund	16	3		19
2009 Part 2.13				
Disaster Financial Assistance Arrangements	6			6
Service NL				
2009 Part 2.6				
Inspection and Monitoring of Radiation Equipment	8	4	3	15
Tourism, Culture and Recreation				
2009 Part 2.14				
St. John's Arts and Culture Centre	9	3		12
Transportation and Works				
2009 Part 2.15				
Ferry Services	9	3		12
Eastern Regional Health Authority				
2009 Part 2.7				
Medical Equipment	2	1		3

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
2009 Part 2.8				
Living Arrangements for Children and Youth	8		2	10
Central Regional Health Authority				
2009 Part 2.7				
Medical Equipment	2	1		3
Labrador-Grenfell Regional Health Authority				
2009 Part 2.7				
Medical Equipment	2	1		3
Western Regional Health Authority				
2009 Part 2.7				
Medical Equipment	1	2		3
Newfoundland and Labrador Immigrant Investor Fund Limited				
2009 Part 2.11				
Newfoundland and Labrador Immigrant Investor Fund Limited	1		3	4
Recommendations	125 76%	30 18%	10 6%	165 100%

2010 Annual Report

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Executive Council				
2010 Part 2.1				
Re-employment of Pensioners		2		2

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Child, Youth and Family Services				
2010 Part 2.2				
Protective Intervention Program – Long-Term Protection	4	1		5
Education				
2010 Part 2.1				
Re-employment of Pensioners	2			2
Environment and Conservation				
2010 Part 2.4				
Contaminated Sites	11		2	13
Finance				
2010 Part 2.5				
Gasoline Tax	2	5	3	10
Fisheries and Aquaculture				
2010 Part 2.6				
Fisheries Compliance and Enforcement	12	5	1	18
Health and Community Services				
2010 Part 2.9				
Diabetes in Newfoundland and Labrador	1	2		3
2010 Part 2.10				
Road Ambulance Services		5		5

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Innovation, Business and Rural Development				
2010 Part 2.11				
Review of Broadband within Government	6	4	1	11
2010 Part 2.12				
Investments	6	2	3	11
Justice				
2010 Part 2.13				
Support Enforcement Program	2	1		3
Natural Resources				
2010 Part 2.14				
Forestry Management	5	9		14
Service NL				
2010 Part 2.4				
Contaminated Sites	4	1	1	6
2010 Part 2.7				
Real Estate Regulation		4	8	12
2010 Part 2.8				
Residential Tenancies	5	2	4	11
2010 Part 2.10				
Road Ambulance Services	2			2
Transportation and Works				
2010 Part 2.15				
Vehicle Fleet Management	16	9	2	27

Summary of Status of Implementation of Recommendations, by Year, contained in 2007 through 2010 Annual Reports

Annual Report and Part	Fully implemented or resolved	Partially implemented	Not implemented	Total
Eastern Regional Health Authority				
2010 Part 2.10				
Road Ambulance Services	1	3		4
Nova Central School District				
2010 Part 2.3				
Nova Central School District	9	2	3	14
Recommendations	88 51%	57 33%	28 16%	173 100%

**CHAPTER
5
DETAILS OF RECOMMENDATIONS,
BY YEAR, CONTAINED IN OUR 2007 THROUGH
2010 ANNUAL REPORTS**

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Introduction

This Chapter contains the details of the 608 recommendations contained in our 2007 through 2010 Annual Reports. Also, included is the status of each recommendation based upon monitoring activity that has occurred as of March 31, 2012. Occasionally, our Office will disagree with an entity’s assessment of the extent of implementation of a recommendation. In these cases, which are highlighted by X, the status of a recommendation is reported based upon our Office’s assessment of the extent of implementation.

2007 Annual Report

Part 2.3 Debt Reduction Grant Program

Entity: Advanced Education and Skills

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that all students are assessed for a debt reduction grant upon graduation.</i>	√		
2. <i>The Department should follow-up on a timely basis regarding outstanding student information requested from educational institutions.</i>	√		
3. <i>The Department should advise students who did not apply for a loan in their final year of study that they must apply for a debt reduction grant.</i>	√		
4. <i>The Department should continue with its efforts to have the Student Financial Assistance Regulations amended to properly authorize loan remission payments to students who had not applied to the loan remission program.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
5. <i>The Department should ensure that the Student Aid Management Information System (SAMS) database is accurately updated with information received from educational institutions and with information generated from debt reduction grant assessment procedures.</i>	√		

Part 2.4 Student Loan Program - Designation of Educational Institutions

Entity: Advanced Education and Skills

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department of Education should develop policies and procedures to ensure that educational institutions comply with the designation requirements for the purposes of student loans under the Student Financial Assistance Act and Regulations</i>	√		
2. <i>The Department of Education should consider adopting the National Designation Policy Framework. In connection with this the Department should:</i> <ul style="list-style-type: none"> • <i>develop socio-economic indicators to be used in assessing the performance of educational institutions in the Province, as provided for under the Framework; and</i> • <i>develop policies and procedures and enter into formal agreements with educational institutions as outlined under the Framework.</i> 	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Department of Education should advise all educational institutions in the Province of their student loan repayment performance. In particular, for educational institutions where improvement is required the Department should advise, assist, and monitor these institutions in taking the appropriate action to improve student loan repayment performance.</i>	√		

Part 2.7 Food Premises Inspection and Licensing Program

**Entities: Service NL
Health and Community Services**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Service NL			
1. <i>The GSC should comply with the Food Premises Regulations.</i>	√		
2. <i>The GSC should ensure risk assessment worksheets are accurately completed as required under the MOU.</i>	√		
3. <i>The GSC should comply with Department policy as follows: ensure that inspections are carried out in accordance with the uniform frequency required in the Risk Management Framework.</i>	√		
4. <i>The GSC should comply with Department policy as follows: Environmental Health Officers (EHOs) should indicate on the inspection report when critical health hazards are corrected or controlled.</i>	√		
5. <i>The GSC should comply with Department policy as follows: food premises should be closed where required.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The GSC should comply with Department policy as follows: food premises should be given a compliance date by which identified non-critical health hazards are to be corrected.</i>	√		
7. <i>The GSC should comply with Department policy as follows: inspection reports scores should be accurately calculated.</i>	√		
8. <i>The GSC should ensure information resulting from inspections is input into the database promptly. Inspection reports should be placed in the food premises files.</i>	√		
9. <i>The GSC should provide the Department with an annual report as required.</i>	√		
10. <i>The GSC should monitor inspection activity more closely to ensure that inspections are properly scheduled and carried out.</i>	√		
11. <i>The GSC should staff the vacant EHO positions.</i>	√		
Health and Community Services			
1. <i>The GSC, Department of Health and Community Services, and the Regional Integrated Health Authorities should evaluate the MOU annually as required.</i>	√		
2. <i>The Department of Health and Community Services should develop a policy to address the situation where the same critical health hazards continue to recur in consecutive inspections.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.8 Insurance on Motor Vehicles

Entity: Service NL

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should review activities at the Motor Registration Division to determine the extent to which they prevent or detect the operation of motor vehicles without insurance.</i>	√		

Part 2.9 Hospital-Acquired Infections

Entity: Health and Community Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should develop Province-wide policies and standards for hospital-acquired infection control and monitor compliance by the Authorities to those policies and standards.</i>		√	
2. <i>The Department should discuss with the Authorities their capacity to provide statistical information for management of hospital-acquired infections on a Province-wide basis.</i>		√	
3. <i>The Department should provide leadership and work with the Authorities in the development and implementation of Province-wide policies and procedures for infection control.</i>	√		
4. <i>The Department should ensure that the number of ICP positions in the Province meet minimum Health Canada recommendations.</i>	√		
5. <i>The Department should determine whether surveillance activities are carried out on a consistent and timely basis, reviewed and documented by the ICCs and, where appropriate, deficiencies acted upon.</i>		√	

Details of Recommendations, by Year, contained in our 2007 through 2010 Annual Reports

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The Department should determine whether routine clinical self-audits are conducted and documented and that results are reviewed and steps taken to ensure that basic hygiene and infection control practices are being carried out by all health care staff.</i>	√		
7. <i>The Department should establish minimum requirements for the Authorities to carry out and report on regular audits of equipment/facilities hygiene.</i>		√	
8. <i>The Department should continue to give consideration to the recommendation areas contained in the Back to Basics report.</i>	√		
9. <i>The Department should establish a Province-wide policy for fit testing.</i>	√		
10. <i>The Department should set standards and/or monitor hospital-acquired infection prevention and control processes.</i>	√		
11. <i>The Department should address the issues raised regarding the level of infection control supplies.</i>			√

Part 2.10 Labrador-Grenfell Regional Health Authority

Entity: Labrador-Grenfell Regional Health Authority

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Authority should address its accumulated operating deficits and increasing bank indebtedness.</i>	√		
2. <i>The Authority should integrate its accounts receivable systems, properly age patient receivables and ensure adequate follow-up on all receivables.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Authority should fully integrate its two financial information systems.</i>	√		
4. <i>The Authority should provide the Department of Health and Community Services with required monthly financial information.</i>	√		
5. <i>The Authority should address its annual operating deficits and inadequate financial monitoring.</i>	√		
6. <i>The Authority should ensure competitions are held when recruiting all staff.</i>	√		
7. <i>The Authority should ensure compensation practices are in line with Government policies.</i>		X	
8. <i>The Authority should ensure Government's termination policies are consistently applied.</i>	√		
9. <i>The Authority should integrate its leave monitoring systems and ensure credit balances are adequately addressed.</i>	√		
10. <i>The Authority should ensure policies and procedures are in place to monitor and report on banked overtime hours, and that the payment of overtime is in accordance with Government policy.</i>	√		
11. <i>The Authority should ensure that employment contracts are in place to establish conditions of employment.</i>	√		
12. <i>The Authority should comply with the Public Tender Act and Regulations.</i>			X
13. <i>The Authority should evaluate its food services contracts.</i>	√		
14. <i>The Authority should ensure its travel and other expenses are consistent with Government policy.</i>			X

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
15. <i>The Authority should ensure travel and other expenses are properly approved, supported, processed and consistently reported in its financial reporting system.</i>	√		
16. <i>The Authority should ensure it claims all GST rebates in accordance with Federal legislation.</i>	√		
17. <i>The Authority should ensure the need, usage and cost of cellular telephones is adequately monitored.</i>	√		
18. <i>The Authority should comply with Government's Guidelines for the Hiring of External Consultants.</i>	√		
19. <i>The Authority should ensure purchasing and travel policies and procedures are integrated and communicated to staff.</i>	√		
20. <i>The Authority should ensure employee rental accommodations are properly monitored.</i>	√		
21. <i>The Authority should develop and implement policies and procedures, governing the identification, recording, controlling, and monitoring of capital assets.</i>	√		
22. <i>The Authority should ensure assets are tagged once received, all information is recorded in a capital asset ledger, and assets are periodically inventoried and reconciled to financial records.</i>	√		
23. <i>The Authority should capture and monitor vehicle costs by vehicle and maintain vehicle logbooks.</i>		√	
24. <i>The Authority should comply with its policy regarding the sale of residential property.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.11 MCP Physician Fee for Service Audit Process

Entity: Health and Community Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should continue its efforts in auditing payments to FFS physicians to ensure that only legitimate and accurate payments have been made.</i>	√		

Part 2.13 Newfoundland and Labrador Housing Corporation – Rental Housing Program

Entity: Newfoundland and Labrador Housing Corporation

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Corporation should develop a long-term housing accommodation plan.</i>	√		
2. <i>The Corporation should continue with their efforts to address the recommendations from the Housing Administration Study.</i>	√		
3. <i>The Corporation should ensure that Corporation staff comply with the policies resulting from the recommendations.</i>	√		
4. <i>The Corporation should ensure all information in the Rental Management System is accurate.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.14 Small Business Funding Programs

Entity: Innovation, Business and Rural Development

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure funding is only provided to eligible businesses.</i>	√		
2. <i>The Department should ensure applications for funding are supported with all required documentation.</i>	√		
3. <i>The Department should ensure applications are approved in accordance with Department policy.</i>	√		
4. <i>The Department should ensure adequate security is obtained prior to funds being disbursed.</i>	√		
5. <i>The Department should ensure adequate security is obtained prior to funds being disbursed.</i>	√		
6. <i>The Department should ensure requests for funding payments are adequately supported, verified and approved.</i>	√		
7. <i>The Department should ensure applicant's investments are supported and verified.</i>	√		
8. <i>The Department should ensure projects are appropriately monitored.</i>	√		
9. <i>The Department should consider whether the Financial Administration Act permits the Department to make direct investments.</i>	√		
10. <i>The Department should ensure applicants' investments are supported and verified.</i>	√		
11. <i>The Department should ensure adequate security is maintained to support funds being disbursed.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
12. <i>The Department should ensure documentation is submitted by companies to support expenditures made.</i>	√		
13. <i>The Department should ensure annual audited financial statements are received after funding has been provided.</i>	√		

Part 2.15 Adult Custody Program

Entity: Justice

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should develop long-term goals and objectives relating to adult custody services.</i>	√		
2. <i>The Department should develop operational plans relating to the provision of adult custody services.</i>	√		
3. <i>The Department should require that centres report specific information as outlined in the policy.</i>	√		
4. <i>The Department should develop the required contingency plans for all critical situations.</i>	√		
5. <i>The Department should require that centres have an Emergency Planning Committee in place.</i>	√		
6. <i>The Department should monitor and control callback, overtime and sick leave.</i>	√		
7. <i>The Department should develop a procedures manual for RUS [Resource Utilization System] and distribute to all centres.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
8. <i>The Department should ensure centres report quarterly information on callback, overtime and sick leave.</i>	√		
9. <i>The Department should conduct annual performance appraisals of all adult custody staff.</i>			√
10. <i>The Department should comply with the Public Tender Act and the Financial Administration Act.</i>	√		
11. <i>The Department should address issues identified with the on-site food service contracts.</i>	√		
12. <i>The Department should adhere to its policies in relation to food service contracts.</i>	√		
13. <i>The Department should comply with their policy in determining staff meal rates.</i>	√		
14. <i>The Department should consider using the computer inventory system for recording and tracking stores supplies.</i>	√		
15. <i>The Department should consider adapting or replacing the existing computer system for tracking movable capital assets.</i>	√		
16. <i>The Department should ensure monthly inventory reports on pepper spray are submitted by each centre as required.</i>	√		
17. <i>The Department should develop a comprehensive preventative capital asset maintenance program and inspection schedule.</i>	√		
18. <i>The Department should provide reports on capital asset maintenance costs or maintenance history.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
19. <i>The Department should conduct annual inventory counts and account for capital assets.</i>	√		
20. <i>The Department should strengthen its IT and physical security controls over adult custody services' files.</i>	√		
21. <i>The Department should comply with the Adult Corrections Act and the Prisons Act.</i>	√		

Part 2.16 Employment Support Programs

Entity: Municipal Affairs

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that the basis for funding allocations to electoral districts, including budget details and correspondence with the MHAs regarding funding for their district, is documented by the Department for all programs.</i>			√
2. <i>The Department should ensure decisions relating to the approval and rationale for funding of projects are formally documented.</i>	√		
3. <i>The Department should ensure the process of approving applications before the deadline has been reached is reviewed to ensure that all projects have an equal opportunity for approval selection process.</i>	√		
4. <i>The Department should ensure all additional funding requests are made by separate application.</i>	√		
5. <i>The Department should ensure that amended applications are provided where required.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The Department should ensure funding approved for sponsor groups does not exceed funding requested for the project.</i>	√		
7. <i>The Department should ensure the receipt date of program related information from sponsor groups is documented and the date is within program deadlines.</i>	√		
8. <i>The Department should ensure all applications for funding have sufficient support in the file regarding eligibility of sponsor group, individuals and project.</i>	√		
9. <i>The Department should ensure decisions relating to the approval and rationale for funding to sponsor groups who were non-compliant in prior programs are formally documented.</i>	√		
10. <i>The Department should ensure guidelines for all programs offered are implemented and contradictory or inadequate guidelines are restated.</i>	√		
11. <i>The Department should ensure sufficient documentation is submitted by project sponsors, and that missing information is followed up on as part of the review process.</i>	√		
12. <i>The Department should ensure final report reconciliations for all project files, including an indication as to who performed the final report review and when are formally documented.</i>	√		
13. <i>The Department should ensure decisions relating to the rationale for partial final funding releases to sponsor groups before final reports are received and reviewed are formally documented.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
14. <i>The Department should ensure decisions relating to the rationale for final funding releases to non-compliant project sponsors are formally documented.</i>	√		

Part 2.17 Natural Resources Firearms

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure its firearms inventory system is accurate.</i>	√		
2. <i>The Department should record all firearms, ammunition and pepper spray in the firearms inventory system.</i>	√		
3. <i>The Department should ensure that pepper spray canisters are replaced in accordance with the manufacturer's recommended replacement date.</i>	√		
4. <i>The Department should review the Firearms Policy for deficiencies and update where necessary.</i>	√		
5. <i>The Department should consider standardizing rifles used by Conservation Officers.</i>	√		
6. <i>The Department should appoint a Firearms Control Officer to provide overall responsibility for the recording and control of the Department's firearms.</i>	√		
7. <i>The Department should comply with the Firearms Policy and should ensure that reports are prepared to document missing firearms and that police are informed.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
8. <i>The Department should comply with the Firearms Policy and should ensure damaged sidearms are reported to the Regional Compliance Manager.</i>	√		
9. <i>The Department should comply with the Firearms Policy and should obtain required receipts for firearms transferred to police agencies.</i>	√		
10. <i>The Department should comply with the Firearms Policy and should complete violation reports as required.</i>	√		
11. <i>The Department should comply with the Firearms Policy and should conduct semi-annual audits.</i>	√		
12. <i>The Department should comply with the Firearms Policy and should ensure all issued or reissued firearms are inspected by a gunsmith and that gunsmith inspection reports are provided as required.</i>	√		
13. <i>The Department should comply with the Firearms Policy and should maintain firearms maintenance history files for rifles and shotguns in use, and for forfeited firearms.</i>	√		
14. <i>The Department should comply with the Firearms Policy and should ensure that forfeited rifles and shotguns are returned to Headquarters.</i>	√		
15. <i>The Department should comply with the Firearms Policy and should ensure sidearms are returned during periods of extended leave.</i>	√		
16. <i>The Department should maintain a database to track the required annual firearms recertification training.</i>	√		
17. <i>The Department should update the Use of Force Policy.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.18 Equipment Maintenance Program

Entity: Transportation and Works

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should continue to reduce the age of its heavy equipment fleet.</i>	√		
2. <i>The Department should develop a formal replacement strategy for its heavy equipment fleet.</i>	√		
3. <i>The Department should comply with the spirit of the Public Tender Act.</i>			√
4. <i>The Department should perform a review of the EMS and/or consider alternate systems with a view to addressing current system deficiencies.</i>		√	

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Part 2.2 Office of the Chief Information Officer

Entity: Executive Council

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>OCIO should ensure Disaster Recovery Plans are in place for all Government supported applications.</i>	√		
2. <i>OCIO should ensure data backups for OCIO managed servers are kept in a fireproof environment as required.</i>	√		
3. <i>OCIO should ensure backups are tested in six month intervals from the date of first use as required.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
4. <i>OCIO should ensure there are documented procedures to direct the daily backup of computer systems and storage of backup media.</i>	√		
5. <i>OCIO should ensure there is a well defined process in place to ensure that clients identify and store on OCIO managed servers, all information considered critical for their continued operation.</i>	√		
6. <i>OCIO should ensure the database of OCIO supported applications is complete and accurate.</i>	√		
7. <i>OCIO should ensure that charts of authority are established for all applications which the OCIO supports.</i>	√		
8. <i>OCIO should ensure that a process to modify access privileges is well defined.</i>	√		
9. <i>OCIO should ensure that there is a comprehensive password policy in effect.</i>	√		
10. <i>OCIO should ensure that Service Level Agreements are in place between the OCIO and clients to clearly outline security and disaster recovery processes, expectations, and reporting requirements.</i>	√		
11. <i>OCIO should ensure that Planning and Service Delivery Committees are functioning as intended.</i>	√		
12. <i>OCIO should ensure a competitive bidding process is in place for the assignment of work to vendors under professional services agreements.</i>	√		
13. <i>OCIO should ensure compliance with the project management framework.</i>	√		
14. <i>OCIO should ensure contracts are in place before work is started.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
15. <i>OCIO should ensure a formal evaluation of vendor performance under the Service Level Agreements is in place.</i>	√		
16. <i>OCIO should ensure a written policy is in place to monitor external service providers and their IT security procedures.</i>	√		
17. <i>OCIO should ensure compliance with the Government's financial management policy on IT asset management.</i>	√		
18. <i>OCIO should ensure a system for monitoring software licensing and usage is in effect.</i>	√		
19. <i>OCIO should ensure the Information Management Policy Framework is developed, approved and communicated.</i>	√		
20. <i>OCIO should ensure compliance with records management standards.</i>	√		
21. <i>OCIO should ensure compliance with the Financial Administration Act.</i>	√		
22. <i>OCIO should ensure operational plans are in place for all divisions.</i>	√		
23. <i>OCIO should ensure the system for reporting on business objectives is adequate.</i>	√		
24. <i>OCIO should ensure the required reports are prepared.</i>	√		
25. <i>OCIO should ensure that an information management training plan is developed and implemented.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.3 Conseil Scolaire Francophone Provincial de Terre-Neuve-et-Labrador

Entity: Conseil Scolaire Francophone Provincial de Terre-Neuve-et-Labrador

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The School District should ensure job competition documentation is compiled and retained in accordance with Government policy.</i>	√		
2. <i>The School District should ensure employee positions and classifications are approved by Treasury Board.</i>	√		
3. <i>The School District should ensure employees are compensated in accordance with Government policy or approved contracts.</i>	√		
4. <i>The School District should ensure employee leave and overtime are properly approved, documented and monitored.</i>	√		
5. <i>The School District should ensure it complies with the Public Tender Act and Regulations.</i>	√		
6. <i>The School District should ensure its travel and relocation policies comply with Government policy.</i>	√		
7. <i>The School District should ensure expenditures are always approved, supported and accounted for.</i>	√		
8. <i>The School District should ensure policies and procedures for the identification, recording, controlling and monitoring of capital assets are developed and implemented.</i>		√	
9. <i>The School District should ensure capital assets are tagged, information is recorded in a capital asset ledger, and capital assets are periodically inventoried and reconciled to financial records.</i>		√	

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.4 Monitoring Air Quality in Schools

Entity: Education

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department of Education in cooperation with the Department of Government Services and school districts should establish a process to monitor the results of annual inspections by the Department of Government Services and ensure corrective action is taken to address issues related to air quality in schools.</i>			X
2. <i>The Department of Education in cooperation with school districts and the Department of Government Services should establish policies and procedures and a centralized information system to monitor school inspections, issues, and any action taken.</i>	√		
3. <i>The Department of Education and school districts should identify instances where schools are not inspected annually and follow-up with the Department of Government Services to ensure this is done.</i>	√		
4. <i>The Department of Education, in cooperation with school districts, should monitor issues related to ventilation that are identified in the Department of Government Services annual inspections and take action to address the issues.</i>		√	
5. <i>The Department of Education should establish procedures to monitor issues related to air quality in schools on a proactive basis.</i>	√		
6. <i>The Department of Education and school districts should establish a system to monitor hazardous materials assessments in schools and ensure assessments are performed and documented for all schools.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
7. <i>The Department of Education in cooperation with the Department of Government Services should establish procedures to ensure an enhanced inspection is performed on all schools in the Province.</i>			X
8. <i>The Department of Education in cooperation with the Department of Government Services should establish procedures to ensure appropriate action is taken to remediate issues identified during the enhanced inspections.</i>	√		

Part 2.5 Monitoring of Private Training Institutions

Entity: Advanced Education and Skills

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should complete three year reviews of the programs offered by private training institutions.</i>		√	
2. <i>The Department should perform annual compliance visits on all campuses.</i>	√		
3. <i>The Department should provide campuses with a written report outlining the results of each annual compliance visit.</i>	√		
4. <i>The Department should ask instructors to withdraw from their teaching roles if they fail to complete the courses needed to obtain the Post Secondary Instructor's Certificate within the deadline specified.</i>	√		
5. <i>The Department should require institutions to have instructors approved by the Department prior to commencing teaching duties.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The Department should require instructors to complete at least two courses each year towards the Post Secondary Instructor's Certificate.</i>	√		
7. <i>The Department should ensure that the database is accurate.</i>	√		
8. <i>The Department should comply with the Act and require institutions to submit complete registration renewal applications on or before December 31 each year.</i>	√		
9. <i>The Department should instruct private training institutions to have their auditors provide net tuition revenue on the audited financial statements.</i>	√		
10. <i>The Department should ensure that it receives audited financial statements from each private training institution within three months after the institution's deadline, as outlined in the Regulations.</i>	√		

Part 2.6 Used Tire Recycling Program

Entity: Multi-Materials Stewardship Board (MMSB)

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The MMSB should ensure that efforts are made to investigate why the used tire recovery rates are declining and that used tires are being recovered at an acceptable rate.</i>	√		
2. <i>The MMSB should ensure that the inventory of used tires at Bull Arm are stored in compliance with required standards.</i>	√		

Details of Recommendations, by Year, contained in our 2007 through 2010 Annual Reports

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>Government should ensure that a solution is found to the growing level of stockpiles of ATV and off road tires at dealer sites.</i>		√	
4. <i>The MMSB should, in conjunction with Government, take the necessary steps to ensure that a sustainable Used Tire Recycling Program is put in place which meets all its objectives of collecting, transporting, processing and recycling of used tires.</i>	√		

Part 2.7 Used Beverage Container Recycling Program

Entity: Multi-Materials Stewardship Board (MMSB)

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Multi-Materials Stewardship Board should improve efforts to increase the actual used beverage container recovery rate and reduce the number of units finding their way into landfills.</i>	√		
2. <i>The Multi-Materials Stewardship Board should develop initiatives to increase the target recovery rate beyond 70%.</i>		√	
3. <i>The Multi-Materials Stewardship Board should address the issue of a declining break-even point with the objective of increasing financial viability of the Program beyond a 75% recovery rate.</i>		√	
4. <i>The MMSB should comply with the Public Tender Act.</i>		X	
5. <i>The Multi-Materials Stewardship Board should implement policies and procedures to ensure contractor compliance with legislation, and to minimize risk exposure.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The MMSB should ensure that policies and procedures are applied consistently across its Program.</i>	√		
7. <i>The MMSB should ensure that business arrangements are made with entities having the financial capacity to operate efficiently.</i>	√		
8. <i>The MMSB should ensure that it has adequate controls in place over manual adjustments, and that reconciliations are performed on a timely basis.</i>	√		

Part 2.8 Newfoundland and Labrador Waste Management Trust Fund

Entity: Multi-Materials Stewardship Board (MMSB)

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The offices of Chairperson and Chief Executive Officer of the Multi-Materials Stewardship Board should not be held simultaneously by the same person.</i>			X
2. <i>There should be a good working relationship between the Multi-Materials Stewardship Board and the Department of Environment and Conservation, including clear lines of reporting and a co-ordinated effort in internal and external reporting.</i>	√		
3. <i>The MMSB should be proactive in identifying and pursuing significant waste management initiatives in the Province.</i>	√		
4. <i>The Minister of Environment and Conservation and the MMSB should consider adopting a formal process for the transfer of funds from the MMSB recycling operations to the Waste Management Trust Fund.</i>		√	

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
5. <i>All applications for funding from the Waste Management Trust Fund should be reviewed by the MMSB Board of Directors before a recommendation is sent to the Minister of Environment and Conservation.</i>	√		
6. <i>The MMSB should consider a formal method for site inspections or other monitoring for funded initiatives from the Waste Management Trust Fund.</i>	√		
7. <i>The MMSB monitoring activities should ensure that program expenditures for funded initiatives meet program guidelines.</i>	√		
8. <i>The MMSB should ensure that the process used for grant or loan funding from the Waste Management Trust Fund is applied consistently.</i>	√		

Part 2.9 Aquaculture Development

Entity: Fisheries and Aquaculture

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should review and make recommendations to update the Aquaculture Act and Regulations.</i>	√		
2. <i>The Department should complete and approve the Aquaculture Health Management Plan.</i>		√	
3. <i>The Department should develop a code of practice for the aquaculture of shellfish.</i>			√
4. <i>The Department should obtain approval and implement the recommendations necessary to support an orderly and sustainable expansion in the salmonid aquaculture industry.</i>		√	

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
5. <i>The Department should complete the development, start-up and operation of a commercial scale Atlantic Cod demonstration farm.</i>	√		
6. <i>The Department should develop and implement a strategy to promote and support the orderly and sustainable expansion of the Blue Mussel industry.</i>		√	

Part 2.10 Aquaculture Inspections

Entity: Fisheries and Aquaculture

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure inspectors accurately complete the Aquaculture Site Inspection and Directive Report.</i>	√		
2. <i>The Department should revise the Aquaculture Site Inspection and Directive Report to address the weaknesses noted in our report.</i>		X	
3. <i>The Department should ensure site operators acknowledge inspection results in the Aquaculture Site Inspection and Directive Report.</i>		X	
4. <i>The Department should inspect aquaculture sites annually as required.</i>	√		
5. <i>The Department should inspect aquaculture sites when they are closed and obtain the equipment necessary to ensure closed sites have been returned to their natural state as required by the Aquaculture Act.</i>	√		
6. <i>The Department should ensure hazards and deficiencies identified during inspections are corrected as required under Department policy.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
7. <i>The Department should update Department policy to assist inspectors in determining whether deficiencies or hazards exist at aquaculture sites.</i>			√
8. <i>The Department should review and update the Code of Containment to address the weaknesses noted in our report.</i>	√		
9. <i>The Department should comply with the Code of Containment.</i>	√		
10. <i>The Department should revise the Cage System Audit Report to address the weaknesses noted in our report.</i>		X	
11. <i>The Department should review and make improvements to the Aquaculture Licensing Information System to ensure that all information entered into the system is captured and that reports produced from the system are complete, accurate and timely.</i>		√	

Part 2.11 School Bus Safety

Entity: Service NL

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department of Government Services should implement procedures to coordinate the assignment and scheduling of school bus inspections.</i>	√		
2. <i>The Department of Government Services should increase its efforts in the area of surprise school bus inspections.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Department of Government Services should ensure that all Highway Enforcement Officers complete the school bus inspection forms by checking each inspection item completed, as instructed.</i>	√		
4. <i>The Department of Government Services should introduce a review and approval process for school bus inspection forms by the supervisor of the Highway Enforcement Officers.</i>	√		
5. <i>The Department of Government Services should develop a policy and procedures manual to provide further guidance on the school bus safety program to Highway Enforcement Officers.</i>	√		
6. <i>The Department of Government Services should monitor the brake meter maintenance program in place to ensure that all brake meters are recalibrated at least every two years as recommended by the manufacturer.</i>	√		
7. <i>The Department of Government Services should take action to address the issue of school bus inspections being performed by unlicensed Official Inspection Stations.</i>		√	
8. <i>The Department of Government Services should review procedures in place to ensure that all inspections of Official Inspection Stations are performed as required.</i>	√		
9. <i>The Department of Government Services should maintain an accurate account of safety rating for commercial carriers.</i>	√		
10. <i>The Department of Government Services should conduct the follow-up facility audits on a timely basis.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.12 Provincial Nominee Program

Entity: Advanced Education and Skills

Recommendation	Status		
	Fully Implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should meet its goals for retention of immigrants by increasing its efforts to track nominees once they land in the Province.</i>	√		
2. <i>The Department should follow policies and procedures developed for the PNP, and ensure that all files contain documentation to support the approval for nomination of an individual.</i>	√		
3. <i>The Department should improve the documentation on file in its database and certificate log to assist it in tracking nominations of individuals in the PNP.</i>	√		

Part 2.13 Newfoundland and Labrador Human Rights Commission

Entity: Justice

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Commission should develop an information system that will record and track complaints until they are resolved so that accurate statistical reports can be compiled.</i>	√		
2. <i>The Commission should develop a plan to address the increasing number of outstanding investigations.</i>	√		
3. <i>The Commission should request adequate levels of staffing and funding so more thorough investigations can be conducted.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
4. <i>The Commission should improve its procedures for assessing complaints with a view to screening out those that have not established a “prima facie case”.</i>	√		
5. <i>The Commission should ensure proper minutes are maintained that document the resolution of every complaint received by the Commission.</i>	√		
6. <i>The Commission should seek to improve the perception of independence by submitting its annual report directly to the House of Assembly.</i>			√
7. <i>The Commission should set goals, objectives and measures for all of its lines of business and provide historical information and target references in its annual report.</i>	√		

Part 2.14 Fines Receivable

Entity: Justice

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should consider increasing the late payment penalty.</i>			√
2. <i>The Department should investigate attaching fine balances to all possible Government instruments to improve collection efforts.</i>			√
3. <i>Government should consider enacting a Fine Option Program as outlined in the Provincial Offenses Act to allow debtors of the Province to discharge their fines by a means other than monetary compensation.</i>			√

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
4. <i>The Department of Justice should improve its collection efforts by maximizing the use of available collection options and by considering improvements to its collection options.</i>			√
5. <i>The Department should consider registering accounts below \$500 with the Judgment Enforcement Registry to improve collections.</i>			√
6. <i>Government should consider registering accounts below \$500 with Canada Revenue Agency to improve collections.</i>			√

Part 2.15 Oil Royalties

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure audits are conducted within a relevant time period.</i>		√	
2. <i>The Department should ensure the project operator provides access to all information requested during audits.</i>		√	
3. <i>The Department should resolve outstanding Hibernia transportation issues.</i>	√		
4. <i>The Department should ensure estimated, eligible and actual transportation costs for Terra Nova and White Rose are determined and reported in accordance with the Royalty Regulations, 2003.</i>		√	
5. <i>The Department should comply with the Royalty Regulations, 2003.</i>	√		
6. <i>The Department should ensure consultant payments are in accordance with Cabinet directives and established contracts.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
7. <i>The Department should update its audit manual.</i>	√		
8. <i>The Department should document its procedures for conducting desk reviews.</i>	√		

Part 2.16 Seized Property

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should establish standard procedures for recording and documenting the control of all seized property.</i>	√		
2. <i>The Department should ensure documentation is completed as required.</i>	√		
3. <i>The Department should ensure seized property is preserved and protected.</i>			√
4. <i>The Department should require Conservation Officers to advise individuals that bonds may be posted instead of retaining seized property that is not required for evidence in court action.</i>	√		
5. <i>The Department should establish procedures for conducting periodic unannounced inspections of seized property by someone who is not routinely or directly connected with the control of the property.</i>	√		
6. <i>The Department should require that someone other than the Conservation Officer making the seizure be responsible for storing the seized property.</i>			√
7. <i>The Department should ensure the disposal of seized property is documented.</i>	√		

Part 2.17 Inspection and Licensing of Slaughter Facilities

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should work together with the GSC to create an MOU to clarify their roles and responsibilities under the meat inspection program.</i>	√		
2. <i>The Department should ensure that risk assessment analysis documents are always updated to reflect the current assessment of a facility.</i>	√		
3. <i>The Department should create a follow-up visit policy to ensure corrective action on deficiencies noted during inspections. These follow-up visits and discussions with facility operators should be documented.</i>	√		
4. <i>The Department should ensure that the annual inspection process continues as intended even though licences no longer expire.</i>	√		
5. <i>The Department should ensure that inspections are completed on a timely basis.</i>	√		
6. <i>The Department should ensure that inspection forms are completed clearly and consistently.</i>	√		
7. <i>The Department should ensure that the new inspection form is designed to ensure that items are not missed during the inspection process.</i>	√		
8. <i>The Department should ensure that inspection forms and the inspector policy manual are updated to ensure that all appropriate items within the Act and Regulations are adequately addressed.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
9. <i>The Department should ensure that inspectors who perform slaughter facility inspections are issued a certificate of appointment by the Minister as required by the Act before conducting inspections.</i>	√		

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Part 2.1 Review of Overtime

Entity: Executive Council

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>Government should consider implementing an information system that will adequately track all overtime costs.</i>		√	
2. <i>Government should ensure that amounts budgeted for overtime payments adequately reflect operational requirements.</i>	√		
3. <i>Government should review overtime incurred to ensure it is reasonable and to determine whether changes can be made to reduce the amount of overtime being incurred.</i>	√		
4. <i>Government should consider implementing a policy which requires employees to either use or be paid TOIL within a specific period of time.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.2 Child Care Services

Entity: Child, Youth and Family Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that child care centres submit all required documentation and applications specified for the licensing and relicensing processes within the timeline prescribed by the Act and Regulations.</i>	√		
2. <i>The Department should ensure that documentation required for continued licensing, such as insurance policies and Government Services inspections, continue to be updated and maintained.</i>	√		
3. <i>The Department should ensure that all required documentation is on file for the operators as required by the Act and Regulations.</i>	√		
4. <i>The Department should ensure that all centre staff in contact with children meet the requirements of the Act and Regulations.</i>	√		
5. <i>The Department should ensure that annual inspections by social workers, consultants, and Government Services are performed and documented as required by the Act and Regulations.</i>	√		
6. <i>The Department should ensure that violation orders are issued in accordance with the Act and Regulations when warranted.</i>	√		
7. <i>The Department should ensure that all required documentation is on file for family child care homes and providers as required by the Act and Regulations.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.3 Protective Intervention Program for Children at Risk

Entity: Child, Youth and Family Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Regional Health Authorities should comply with the required response times.</i>	√		
2. <i>The Department of Child, Youth and Family Services and the Eastern RHA should take steps to address the backlog assessment cases.</i>	√		
3. <i>The Eastern RHA should complete cases within 30 days as required.</i>	√		
4. <i>The Department of Child, Youth and Family Services and the Labrador-Grenfell RHA should continue the deployment of the computerized Risk Management System in the Labrador region of the RHA.</i>		√	
5. <i>The Department of Child, Youth and Family Services and the Labrador-Grenfell RHA should take steps to address the recruitment and retention issues in the RHA, particularly in the Labrador region.</i>	√		
6. <i>The Department of Child, Youth and Family Services should ensure that appropriate monitoring and evaluation is taking place and that the Provincial Director can meet the requirement to advise and report to the Minister on the status of the PIP.</i>	√		
7. <i>The Department of Child, Youth and Family Services should comply with the Child, Youth and Family Services Act and ensure that the Ministerial Advisory Committee undertakes the review required by the Act.</i>	√		
8. <i>The Department of Child, Youth and Family Services should formally report on its efforts to address recommendations identified in the Report of the Ministerial Advisory Committee.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
9. <i>The Regional Health Authorities should develop appropriate goals and objectives for the PIP and report on their actual performance in relation to these goals and objectives on an annual basis.</i>	√		

Part 2.4 Administration and Management of Crown Lands

Entity: Environment and Conservation

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should determine whether the Geomatics Strategy Implementation Plan was approved by Government.</i>	√		
2. <i>The Department should review the Geomatics Strategy Implementation Plan to determine whether it is still relevant.</i>	√		
3. <i>The Department should resolve the issues raised by the GIS Technical Committee and Branch officials.</i>		√	
4. <i>The Department should update the Land Use Atlas.</i>		√	
5. <i>The Department should plot all Crown titles in the GIS where possible.</i>	√		
6. <i>The Department should ensure data is keyed accurately into the AMANDA database.</i>	√		
7. <i>The Department should ensure that computer systems are capable of providing updated GIS data in a timely manner.</i>		√	
8. <i>The Department should determine the extent of private ownership of the Reid lots that were reacquired.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
9. <i>The Department should determine whether structures in connection with 726 outstanding removal notices issued since 2005 were legal, have applications to legalize in progress, were removed or still continue to illegally occupy Crown land.</i>		√	
10. <i>The Department should develop an inspection report(s) that can be used by inspectors to record and attest to the results of inspections carried out.</i>	√		
11. <i>The Department should establish a database to capture data recorded on the inspection report in an accurate, complete and timely manner.</i>	√		
12. <i>The Department should establish a database to record and monitor the disposition of complaints that are received.</i>	√		
13. <i>The Department should ensure that regional managers regularly monitor database reports on inspection activity and complaint investigations.</i>	√		
14. <i>The Department should consider whether the Branch has sufficient inspectors to carry out inspections in connection with the illegal occupation of Crown land and complaint investigations.</i>	√		
15. <i>The Department should take action to remove all structures known to be illegally occupying Crown land.</i>		√	
16. <i>The Department should plan and carry out inspections to determine the illegal occupation of shoreline Crown land.</i>			X
17. <i>The Department should develop an inspection program to ensure that the terms and conditions of leases and licenses are being complied with.</i>			X
18. <i>The Department should consider whether there are sufficient staff resources to plan and carry out compliance inspections.</i>	√		

Details of Recommendations, by Year, contained in our 2007 through 2010 Annual Reports

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
19. <i>The Department should review the 137 expired leases in the AMANDA database, and correct, close or carry out inspections of expired leases where necessary.</i>		√	
20. <i>The Department should ensure that grants pursuant to leases are only issued when the development terms and conditions stated in the leases are complied with.</i>	√		
21. <i>The Department should ensure that grants pursuant to leases are only issued when there is documentation that supports the consideration calculated and paid in accordance with the terms of the lease.</i>	√		

Part 2.5 Fisheries Technology and New Opportunities Program

Entity: Fisheries and Aquaculture

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure applications are assessed and approved in accordance with the FTNOP Policy and Procedures Manual by ensuring applications are complete and supported.</i>	√		
2. <i>The Department should ensure applications are assessed and approved in accordance with the FTNOP Policy and Procedures Manual by ensuring approvals are documented by the Committee.</i>	√		
3. <i>The Department should ensure applications are assessed and approved in accordance with the FTNOP Policy and Procedures Manual by ensuring approvals are within contribution limits.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
4. <i>The Department should ensure applications are assessed and approved in accordance with the FTNOP Policy and Procedures Manual by ensuring Project Summary and Approval Forms (PSAFs) are completed as required for all projects.</i>	√		
5. <i>The Department should ensure applications are assessed and approved within the prescribed 45 days.</i>	√		
6. <i>The Department should comply with its policies and procedures in making payments for approved projects.</i>	√		
7. <i>The Department should establish procedures to detect and correct error in payments.</i>	√		
8. <i>The Department should ensure payments are made in accordance with the terms of the signed contracts.</i>	√		
9. <i>The Department should obtain supporting documentation to support all costs funded.</i>	√		
10. <i>The Department should ensure projects are not funded in excess of actual costs and funding limits.</i>	√		
11. <i>The Department should establish procedures to ensure funding methods are consistent among approved projects.</i>	√		
12. <i>The Department should ensure the FTNOP is monitored in accordance with its Policy and Procedures Manual.</i>	√		
13. <i>The Department should review and document the reasons for any variances between proposed activities and actual activities.</i>	√		
14. <i>The Department should develop performance indicators and compare actual results to these indicators.</i>	√		
15. <i>The Department should reconcile the Province's Financial Management System (FMS) to the Project Management System.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.6 Inspection and Monitoring of Radiation Equipment

Entity: Service NL

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Occupational Health and Safety Division (OHSD) should comply with the registration requirements of the Radiation Health and Safety Act and Regulations.</i>	√		
2. <i>The OHSD should ensure the registration system is accurate and complete.</i>	√		
3. <i>The OHSD should ensure the registration system contains sufficient information to enable better management and monitoring of radiation equipment.</i>	√		
4. <i>The OHSD should perform inspections in accordance with the requirements contained in the Act.</i>		√	
5. <i>The OHSD should ensure the Central Inspection System (CIS) contains sufficient information to better manage and monitor radiation equipment.</i>	√		
6. <i>The OHSD should have a formal risk assessment in place for inspecting and monitoring radiation equipment.</i>		√	
7. <i>The OHSD should monitor compliance with the inspection and owner responsibility requirements of the Radiation Health and Safety Act and Regulations.</i>		√	
8. <i>The OHSD should ensure all radiation equipment is approved before installation as required by the Radiation Health and Safety Act.</i>			√
9. <i>The OHSD should issue approval certificates to the owners who meet requirements.</i>			√
10. <i>The OHSD should have policies and procedures in place for completing inspections including the reports included in the CIS.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
11. <i>The OHSD should have policies and procedures in place for approving installations, registering and monitoring radiation equipment.</i>		√	
12. <i>The OHSD should have policies and procedures in place for training new staff.</i>	√		
13. <i>The OHSD should have policies and procedures in place for proper record keeping through the use of regular backups and secure storage of electronic information.</i>	√		
14. <i>The OHSD should re-establish the Radiation Health and Safety Advisory Committee as required by the Radiation Health and Safety Act and Regulations.</i>			X
15. <i>The OHSD should monitor the reports from Health Canada on dosimeters readings for radiation exposure of workers.</i>	√		

Part 2.7 Medical Equipment

**Entities: Health and Community Services
Eastern Regional Health Authority
Central Regional Health Authority
Labrador-Grenfell Regional Health Authority
Western Regional Health Authority**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Health and Community Services			
1. <i>The Department, in collaboration with the RHAs, should develop a formal multi-year plan to address the needs and location of new equipment in the Province. The Department should provide leadership to the RHAs to encourage collaboration among them to address the development of evidence-based systems to assess the status of existing equipment inventories.</i>		√	

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
2. <i>The Department should carry out a more strenuous review of capital equipment submissions, should establish the format for information to be reported to the Department by the RHAs and ensure that the requested information is received from the four RHAs on a timely basis. Furthermore, the information supplied by the RHAs should be compared to the approved budget listings and officials should ensure that any significant deviations from the approved budget listings have been approved by the Department.</i>	√		
3. <i>The Department should continue to provide leadership to the RHAs to encourage further collaboration to obtain maximum savings in purchasing equipment.</i>	√		
Eastern Regional Health Authority			
1. <i>All regional health authorities should comply with all aspects of the Public Tender Act.</i>	√		
2. <i>All regional health authorities should establish policies and procedures to ensure that non-tendered situations and special funding arrangements are approved at a high level and challenged on a periodic basis.</i>	√		
3. <i>All regional health authorities should have policies, procedures and systems in place to provide for the security and effective management of all medical and other equipment.</i>		√	
Central Regional Health Authority			
1. <i>All regional health authorities should comply with all aspects of the Public Tender Act.</i>	√		
2. <i>All regional health authorities should establish policies and procedures to ensure that non-tendered situations and special funding arrangements are approved at a high level and challenged on a periodic basis.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>All regional health authorities should have policies, procedures and systems in place to provide for the security and effective management of all medical and other equipment.</i>		√	
Labrador-Grenfell Regional Health Authority			
1. <i>All regional health authorities should comply with all aspects of the Public Tender Act.</i>	√		
2. <i>All regional health authorities should establish policies and procedures to ensure that non-tendered situations and special funding arrangements are approved at a high level and challenged on a periodic basis.</i>	√		
3. <i>All regional health authorities should have policies, procedures and systems in place to provide for the security and effective management of all medical and other equipment.</i>		√	
Western Regional Health Authority			
1. <i>All regional health authorities should comply with all aspects of the Public Tender Act.</i>	√		
2. <i>All regional health authorities should establish policies and procedures to ensure that non-tendered situations and special funding arrangements are approved at a high level and challenged on a periodic basis.</i>		√	
3. <i>All regional health authorities should have policies, procedures and systems in place to provide for the security and effective management of all medical and other equipment.</i>		√	

**Details of Recommendations, by Year, contained in our
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Part 2.8 Living Arrangements for Children and Youth

Entity: Eastern Regional Health Authority

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>Eastern Health should ensure that services are obtained through a competitive process where possible.</i>			X
2. <i>Eastern Health should ensure that required documentation (ISSPs and Plans of Care) concerning service provision for a client is on file and updated.</i>	√		
3. <i>Eastern Health should ensure that all invoices are reviewed by the social worker responsible for Code 79 expenditures.</i>			X
4. <i>Eastern Health should ensure that all invoices have been marked as paid, thus, reducing the possibilities of double payments occurring.</i>	√		
5. <i>Eastern Health should ensure that each payment is supported by appropriate documentation, reducing the possibility of inappropriate, incorrect or fraudulent payments being made.</i>	√		
6. <i>Eastern Health should ensure that letters signed by the proper authority are on file approving the ILA as a treatment option.</i>	√		
7. <i>Eastern Health should ensure that letters signed by the proper authority are on file, indicating the approval of the ALA as a temporary measure.</i>	√		
8. <i>Eastern Health should ensure that regular client assessments are documented and on file.</i>	√		
9. <i>Eastern Health should ensure that all possible measures are taken to ensure that the time spent in an ALA is minimal.</i>	√		
10. <i>Eastern Health should ensure that all group home referral forms, documenting the need for this type of treatment, are on file.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.9 Monitoring of Regional Health Authorities

Entity: Health and Community Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should assess its budget review and approval process to determine if efficiencies exist in the timeliness of the process.</i>	√		
2. <i>The Department should work with RHAs to obtain complete, accurate and timely financial and statistical monitoring information.</i>	√		
3. <i>The Department should monitor RHAs' spending of approved capital funding in accordance with Department policy.</i>	√		
4. <i>The Department should conduct and document site visits in accordance with its policy.</i>	√		
5. <i>The Department should conduct audits of RHAs through the Audit Services Division.</i>		√	
6. <i>The Department should analyze information to ensure that variances for key performance indicators are identified, adequately explained and reported annually.</i>		√	
7. <i>The Department should establish benchmarks for each performance indicator by Province, region and/or site in order to better evaluate financial and health service activities and support future funding decisions.</i>		√	
8. <i>The Department should document its follow-up of internal control weaknesses identified in the RHAs' management letters.</i>	√		
9. <i>The Department should have complete and up-to-date policies and procedures related to monitoring programs and services of RHAs as well as their financial performance.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.10 Newfoundland and Labrador Labour Relations Agency

Entity: Justice

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Agency should take steps to ensure its Labour Standards database is complete and accurate.</i>	√		
2. <i>The Agency should develop policies for the enforcement of the Labour Standards Act through the inspection of employer records and the laying of charges for violations of the Act.</i>	√		
3. <i>The Agency should monitor the time taken to resolve complaints and follow-up on variances.</i>	√		
4. <i>The Agency should increase efforts to collect clearance certificate fees.</i>	√		
5. <i>The Agency should comply with the Labour Standards Act and remit all undisbursed monies in the Unpaid Wages Account to the Province after a two year period.</i>	√		
6. <i>The Agency should establish and report performance targets in measurable units.</i>	√		
7. <i>The Agency should provide an interpretation for performance information contained in its annual report.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.11 Newfoundland and Labrador Immigrant Investor Fund Limited

Entity: Newfoundland and Labrador Immigrant Investor Fund Limited

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>Government should consider alternative arrangements for use of the funds to maximize the benefit to the Provincial economy.</i>			√
2. <i>Government should consider investing Corporation funds into non-core Government agencies to support capital projects or specific Government programs.</i>			√
3. <i>Government should consider partnerships with private business to promote specific industry growth in the Province.</i>			√
4. <i>Until viable investment options are identified, the Board should consider placing funds into investments with higher yields to ensure that the Fund does not generate a loss on its operations.</i>	√		

Part 2.12 Canada-Newfoundland and Labrador Gas Tax Fund

Entity: Municipal Affairs

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should work with municipalities to ensure that they are able to utilize their funding allocations on a timely basis. Alternately, there are provisions in the Agreement for the reallocation of funding where this is not possible.</i>	√		
2. <i>The Department should ensure funding is only advanced for projects which fall within acceptable criteria under the Agreement.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Department should consider use of budgetary controls available within Government's Oracle Financial Management System which could be used to prevent the payment of amounts to municipalities in excess of approved capital investment plans.</i>		√	
4. <i>The Department should review the process used to report funds spent on eligible projects.</i>		√	
5. <i>The Department should work with municipalities to reduce instances of non-compliance with the Agreement.</i>	√		
6. <i>Payments to municipalities under the Agreement should be made in compliance with Departmental policy and the Agreement.</i>	√		
7. <i>The Department should implement a comprehensive information management system for the Gas Tax Fund.</i>		√	
8. <i>The Department should review access rights in order to protect the various worksheets currently in use.</i>	√		
9. <i>The Department should ensure that Minutes of the Gas Tax Committee and the Records of Decision are maintained on a timely basis, readily accessible and formally approved.</i>	√		
10. <i>The Department should comply with reporting deadlines as outlined in the Agreement.</i>	√		
11. <i>The Department should ensure that records of the Gas Tax Fund are ready for audit.</i>	√		
12. <i>The Department should work with the municipalities to ensure that Municipal Annual Expenditure Reports are received in compliance with the Local Government Agreements.</i>	√		
13. <i>The Department should ensure that deficiencies identified during the review of Municipal Annual Expenditure Reports are followed-up on a timely basis.</i>	√		
14. <i>The Department should encourage increased activity of the Oversight Committee.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
15. <i>The Department should review the requirement of a separate bank account with officials of the Federal Government.</i>	√		
16. <i>The Department should perform a review of future agreements to ensure their terms are in compliance with Provincial legislation and authorities prior to signing.</i>	√		
17. <i>The Department should ensure steps are taken so it is not in default of the Agreement.</i>	√		
18. <i>The Department should ensure that municipalities are supported and on track to meet their deadlines under the Agreement.</i>	√		
19. <i>The Department should continue to monitor municipal compliance with PSAB and assist those municipalities having difficulties, where appropriate.</i>	√		

Part 2.13 Disaster Financial Assistance Arrangements

Entity: Municipal Affairs

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should improve the timeliness for claims to the Federal Government.</i>	√		
2. <i>The Department should ensure all financial and claims information is captured and monitored through its database.</i>	√		
3. <i>The Department should consolidate its current procedures and guidelines in a policies and procedures manual that encompasses all disaster relief program activities administered by FES-NL.</i>	√		
4. <i>The Department should maintain adequate documentation in claim files to support claimed items and decisions made.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
5. <i>The Department should process claims in accordance with DFAA guidelines and FES-NL policies and procedures.</i>	√		
6. <i>The Department should ensure all claims for assistance are properly reviewed, assessed, and supported by required documentation.</i>	√		

Part 2.14 St. John's Arts and Culture Centre

Entity: Tourism, Culture and Recreation

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should provide dedicated professional accounting resources to evaluate the existing accounting systems and guide the development of an integrated accounting system with appropriate financial reports by centre.</i>		√	
2. <i>The Department should provide the direction, expertise and resources required to develop and document policies and procedures to guide the operations at the centres.</i>		√	
3. <i>The Department should assist ACC management or provide professional resources to evaluate existing internal controls and make recommendations for improvements.</i>		√	
4. <i>The Department should assist ACC officials in evaluating where the system went wrong as it relates to unrecorded funds with a view to ensuring adequate controls are in place.</i>	√		
5. <i>The Department should ensure that all cheques issued from the St. John's ACC's own bank account are properly supported, reviewed and approved.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The Department should evaluate the time-off-in-lieu (TOIL) reporting process at the St. John's ACC and ensure that employee balances are accurate.</i>	√		
7. <i>The Department should ensure that all payroll input documents are supported by timesheets that have been approved by management.</i>	√		
8. <i>The Department should ensure that all payroll input documents are reviewed and approved by management.</i>	√		
9. <i>The Department should consider electronic time clocks to record attendance for the many part-time employees and to document the significant overtime hours.</i>	√		
10. <i>The Department should ensure that complimentary ticket policy is adhered to.</i>	√		
11. <i>The Department should develop systems to improve monitoring of the issuance of complimentary tickets.</i>	√		
12. <i>The Department should improve systems for filing documentation supporting the issuance of complimentary tickets.</i>	√		

Part 2.15 Ferry Services

Entity: Transportation and Works

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that a comprehensive vessel replacement plan is developed and in effect.</i>		√	
2. <i>The Department should ensure that traffic reports on traffic levels are used in developing long range traffic forecasts necessary for vessel replacement planning.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Department should ensure that cost-benefit analysis, funding needs, Government priorities and risks for all vessel replacement be identified and included in vessel replacement planning.</i>		√	
4. <i>The Department should ensure that a risk management plan is developed to address the potential areas of compliance vulnerability and risk for private service contracts.</i>	√		
5. <i>The Department should ensure that regular inspections of the privately-contracted vessels are performed to ensure that the contractor's work is in compliance with the terms of the contract.</i>	√		
6. <i>The Department should ensure that private service contracts include a provision to allow the Department to conduct safety inspections.</i>	√		
7. <i>The Department should ensure that safety management standards are developed for all contracted vessels and provision for monitoring compliance included in contracts.</i>	√		
8. <i>The Department should ensure that regular audits of private service contractors are performed.</i>	√		
9. <i>The Department should ensure that it complies with contract renewal requirements as defined in the respective agreements.</i>	√		
10. <i>The Department should ensure that policies and procedures relating to contract compliance and monitoring of contractors operating privately-owned vessels are developed.</i>	√		
11. <i>The Department should ensure that it complies with the Public Tender Act and the Financial Administration Act.</i>	√		
12. <i>The Department should ensure that all position descriptions for the Marine Transportation Services Branch are developed and updated, where applicable.</i>		√	

**Details of Recommendations, by Year, contained in our
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Part 2.1 Re-employment of Pensioners

**Entities: Executive Council
Education**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Executive Council			
1. <i>Government should monitor compliance with its policy by comparing Government payrolls with pension information to identify if pensioners are being re-employed.</i>		√	
2. <i>Government should investigate hiring of pensioners found not to be in compliance with legislation or policy.</i>		√	
Education			
1. <i>Government should comply with the Teachers' Pensions Act by having the rehiring of teachers approved by the Minister of Finance and discontinue pension payments where applicable.</i>	√		
2. <i>Government should request that the Department of Education review the hiring practices at school districts to ensure that they comply with current Government policy with regards to the rehiring of retired teachers.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Part 2.2 Protective Intervention Program – Long-Term Protection

Entity: Child, Youth and Family Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Regional Health Authorities should complete Risk Assessment Instruments and Family Centered Action Plans (FCAP) in accordance with established standards.</i>	√		
2. <i>The Department and the Regional Health Authorities should monitor the completion of Risk Assessment Instruments and FCAPs to ensure that these documents are completed in accordance with established standards.</i>	√		
3. <i>The Department and the Labrador-Grenfell RHA should continue the deployment of the computerized Risk Management System in the Labrador region of the RHA.</i>		√	
4. <i>The Department and the Labrador-Grenfell RHA should continue to address the recruitment and retention issues in the RHA, particularly in the Labrador region.</i>	√		
5. <i>The Department should ensure that appropriate monitoring and evaluation is taking place and that the Provincial Director can meet the requirement to advise and report to the Minister on the status of the Long-Term Protection Component of the PIP.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.3 Nova Central School District

Entity: Nova Central School District

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The District should conduct and document job competitions for all job postings to ensure the integrity of the hiring process.</i>	√		
2. <i>The District should document the request and approval of leave for management and executive through a leave form.</i>	√		
3. <i>The District should ensure its leave accrual is accurately reported in the financial records.</i>	√		
4. <i>The District should comply with the Public Tender Act and Regulations.</i>	√		
5. <i>The District should comply with Government's travel rules by ensuring travel claims are complete and properly approved.</i>	√		
6. <i>The District should monitor costs and usage of its cell phones.</i>		√	
7. <i>The District should establish a centralized purchasing system in order to control its expenditures.</i>	√		
8. <i>The District should comply with the Schools Act, 1997.</i>	√		
9. <i>The District should establish an internal audit function.</i>		√	
10. <i>The District should develop and implement policies and procedures for the identification, recording, controlling and monitoring of capital assets.</i>			√
11. <i>The District should dispose of vacant buildings in a timely manner to reduce unnecessary costs.</i>			√
12. <i>The District should monitor the cost, use and accessibility of District-owned vehicles.</i>	√		
13. <i>The District should comply with the Used Oil Control Regulations under the Environmental Protection Act.</i>			√

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
14. <i>The District should issue and maintain fuel credit cards per vehicle to ensure fuel purchases are appropriately tracked and reported.</i>	√		

Part 2.4 Contaminated Sites

**Entities: Environment and Conservation
Service NL**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Environment and Conservation			
1. <i>The Department of Environment and Conservation should ensure that the contaminated sites database is complete and accurate, and includes detailed information relating to the remediation efforts, site status, classification and human health and environmental risk as well as actual and estimated costs for assessment and remediation.</i>	√		
2. <i>The Department of Environment and Conservation should ensure that the information obtained in the listing is current and comprehensive.</i>	√		
3. <i>The Department of Environment and Conservation should consult with Executive Council in order to clarify its role and responsibility as it relates to contaminated sites.</i>	√		
4. <i>The Department of Environment and Conservation should consult with Executive Council in order to use the contaminated sites database to rank the sites on a Government-wide basis and allocate funds based on this ranking.</i>	√		
5. <i>The Department of Environment and</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
<i>Conservation should consult with Executive Council in order to develop an action plan and timeline for dealing with the contaminated sites that are the responsibility of the Province.</i>			
6. <i>The Department of Environment and Conservation should consult with Executive Council in order to periodically report the progress against the action plan.</i>	√		
7. <i>The Department of Environment and Conservation should consult with Treasury Board Secretariat on developing a central budget for the management of contaminated sites in the Province.</i>			√
8. <i>The Department of Environment and Conservation should ensure it is proactive in its search for information used to populate the database.</i>	√		
9. <i>The Department of Environment and Conservation should follow-up on departments who are not forwarding information on a timely basis.</i>	√		
10. <i>The Department of Environment and Conservation should populate the database when information is received.</i>	√		
11. <i>The Department of Environment and Conservation should consult with the Office of the Comptroller General on criteria for the recognition of an environmental liability and provide guidance on liability information to the departments for their submission to the Office of the Comptroller General for inclusion in the Province's financial statements.</i>			√

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
12. <i>The Department of Environment and Conservation should use the contaminated site database to identify all contaminated sites in the Province for which it is potentially liable, determine the estimated remediation costs and provide this information to the Office of the Comptroller General for inclusion in the Province's financial statements.</i>	√		
13. <i>The Department of Environment and Conservation should utilize and enforce the provisions outlined in the Act regarding contaminated sites.</i>	√		
Service NL			
1. <i>The Department of Government Services [now Service NL], through its GSCs, should ensure that all appropriate information is forwarded to the Department for entry into the database.</i>	√		
2. <i>The Department of Government Services [now Service NL], through its GSCs, should investigate whether cost information can be obtained on the impacted sites they are responsible for overseeing.</i>			X
3. <i>The Department of Government Services [now Service NL], through its GSCs, should adhere to the duties outlined in the MOU and the Department of Environment and Conservation's Guidance Document.</i>	√		
4. <i>The Department of Government Services [now Service NL], through its GSCs, should ensure that all owners are forwarding consultant reports and that consultant reports are received and reviewed on a timely basis.</i>	√		
5. <i>The Department of Government Services [now Service NL], through its GSCs, should ensure all sites are investigated in a timely manner.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
6. <i>The Department of Government Services [now Service NL], through its GSCs, should ensure that consistent policy and procedures exist for maintenance of spill listing and related files at all GSC locations.</i>		√	

Part 2.5 Gasoline Tax

Entity: Finance

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that all wholesalers have been identified and are licensed.</i>		√	
2. <i>The Department should ensure that monthly returns submitted by wholesalers are reviewed in an adequate and timely matter and all issues are followed up.</i>	√		
3. <i>The Department should perform more frequent audits on wholesalers.</i>	√		
4. <i>The Department should develop a standard audit program for auditing wholesalers.</i>		√	
5. <i>The Department should conduct regular reviews to identify unregistered retailers.</i>			√
6. <i>The Department should perform more frequent field audits on retailers.</i>			√
7. <i>The Department should develop a standard audit program for retailer audits.</i>		√	
8. <i>The Department should perform more frequent audits on consumers.</i>			√
9. <i>The Department should follow-up on issues identified in monthly exemptions reports.</i>		√	
10. <i>The Department should develop a standard audit program for consumer audits.</i>		√	

**Details of Recommendations, by Year, contained in our
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Part 2.6 Fisheries Compliance and Enforcement

Entity: Fisheries and Aquaculture

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should continue with its efforts to develop and implement a new Inspections, Licensing and Registration System.</i>			√
2. <i>The Department should implement data entry controls and review inspection reports to ensure that Inspectors are entering inspection data in the inspection database in a complete and accurate manner.</i>	√		
3. <i>The Department should plan inspections to assess the risk associated with each species of fish, landing site and processing facility and schedule inspections based on the assessed risk.</i>		√	
4. <i>The Department should work more closely with DFO in order to identify and monitor all fish landing sites in the Province.</i>	√		
5. <i>The Department should schedule inspection activity at the Port aux Basque Ferry Terminal to ensure they are carried out in a representative manner.</i>	√		
6. <i>The Department should investigate all telephone calls received from Independent Dockside Graders reporting dead or weak Crab and TDU Shrimp in a timely manner and ensure Inspectors record and report the results of the investigations.</i>	√		
7. <i>The Department should ensure Inspectors follow established procedures including sampling the required number of fish to determine compliance with weight, height, temperature, quality and grade requirements.</i>	√		
8. <i>The Department should ensure Inspectors document the results of their inspection on the required inspection form in a complete and comprehensive manner.</i>	√		

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
9. <i>The Department should develop inspection procedures for Pelagics, Whelk, Mussels, Scallops, Lobster and trailers carrying fish for processing.</i>		√	
10. <i>The Department should develop guidelines to assist Inspectors in determining when a warning or ticket should be issued for identified ticket-able offences.</i>	√		
11. <i>The Department should monitor inspections to ensure that Inspectors are issuing warnings and tickets when a ticket-able offence is identified.</i>	√		
12. <i>The Department should ensure that all warnings and tickets issued are captured in the inspection database.</i>	√		
13. <i>The Department should develop procedures for investigations into significant violations of Fisheries legislation.</i>	√		
14. <i>The Department should develop goals and objectives, including performance measures for the Compliance and Enforcement Program.</i>		√	
15. <i>The Department should plan, schedule and monitor inspection activity to ensure that goals and objectives are achieved.</i>		√	
16. <i>The Department should report whether inspection and enforcement activities met the established goals and objectives.</i>		√	
17. <i>The Department should ensure the inspection database captures all required inspection data in a complete and accurate manner.</i>	√		
18. <i>The Department should ensure there are sufficient Inspectors to carry out the scheduled inspections.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.7 Real Estate Regulation

Entity: Service NL

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure financial reports from real estate agents are monitored and analyzed to help ensure agents are keeping proper books and accounts in accordance with the Real Estate Trading Act.</i>		√	
2. <i>The Department should conduct on-site examinations of real estate agent accounts to ensure compliance with the Real Estate Trading Act.</i>			√
3. <i>The Department should ensure all cancelled or suspended licences are returned to the Department in accordance with the Real Estate Trading Act.</i>			√
4. <i>The Department should ensure complaints are addressed on a timely basis.</i>		√	
5. <i>The Department should ensure information recorded in its consumer complaints register is complete and accurate.</i>			√
6. <i>The Department should ensure guidelines for the time expected to address a complaint, as measured from the time the Division received the complaint to its resolution, are established and compiled with.</i>			√
7. <i>The Department should ensure regular reports on the status of complaints are prepared and reviewed by management.</i>		√	
8. <i>The Department should ensure performance measures and reporting requirements are established for all areas of financial services regulation.</i>			√
9. <i>The Department should ensure an operational plan is in place for the Financial Services Regulation Division.</i>			√

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
10. <i>The Department should ensure that well defined policies and procedures for all areas of financial services regulation are developed and communicated.</i>			√
11. <i>The Department should ensure that the application and licence processing system is well documented in a current operations manual.</i>			√
12. <i>The Department should ensure that current position descriptions are in place within the Division for all employees.</i>		√	

Part 2.8 Residential Tenancies

Entity: Service NL

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should obtain an appropriate computerized database system to meet the requirements of the Residential Tenancies Section, accessible to all regions and capable of generating appropriate reports.</i>			√
2. <i>The Department should develop a plan to resolve claims on a timely basis.</i>	√		
3. <i>The Department should ensure orders are issued within the 30-day standard.</i>	√		
4. <i>The Department should ensure orders are reviewed before being issued.</i>	√		
5. <i>The Department should develop a policy on signing out of files to ensure files can be located when needed.</i>	√		
6. <i>The Department should ensure information in each file is complete and accurate.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
7. <i>The Department should, in accordance with the Management of Information Act, develop, implement and maintain a record management system for the creation, classification, retention, storage, maintenance, retrieval, preservation, protection, disposal and transfer of Government records, related to the Residential Tenancies Section.</i>		√	
8. <i>The Department should ensure performance measures and reporting requirements are established for the Consumer Affairs Division.</i>			X
9. <i>The Department should ensure accountability by addressing the activities of the Residential Tenancies Section in the Department's annual report.</i>			X
10. <i>The Department should develop and implement an operating plan for the Consumer Affairs Division.</i>			X
11. <i>The Department should consider providing an alternate location for hearings so that clients are not accessing the staff work area.</i>		√	

Part 2.9 Diabetes in Newfoundland and Labrador

Entity: Health and Community Services

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should determine the cost of chronic health care in the Province, including diabetes.</i>		√	
2. <i>The Department should develop a chronic disease prevention and management strategy.</i>	√		
3. <i>The Department should follow-up on the recommendations in the 2008 report A Review of Chronic Disease Prevention and Management Services (Diabetes) in Primary Health Care Teams. In particular, they should:</i>		√	

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
<ul style="list-style-type: none"> <i>pursue the further development of the database; and</i> <i>obtain a memorandum of understanding with the NLCHI and the RHAs to facilitate data sharing.</i> 			

Part 2.10 Road Ambulance Services

**Entities: Health and Community Services
Service NL
Eastern Regional Health Authority**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Health and Community Services			
1. <i>The Department of Health and Community Services should review the need for legislation that governs paramedicine within the Province.</i>		√	
2. <i>The Department of Health and Community Services should review existing standards, policies and procedures for appropriateness.</i>		√	
3. <i>The Department of Health and Community Services and the Eastern RHA should ensure all standards, policies and procedures, as well as the Ambulance Service Agreement are complied with by ambulance operators.</i>		√	
4. <i>The Department of Health and Community Services should review the need for a different program funding structure for its Road Ambulance Program.</i>		√	
5. <i>The Department of Health and Community Services should review the current ambulance replacement policy for appropriateness.</i>		√	

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
Service NL			
1. <i>The Department of Government Services [now Service NL], through the MRD, should ensure mechanical inspections are conducted in accordance with legislation.</i>	√		
2. <i>The Department of Government Services [now Service NL], through the MRD, should ensure that ambulance inspections are conducted in a timely manner.</i>	√		
Eastern Regional Health Authority			
1. <i>The Eastern RHA should review the need for a new information system that would allow them to monitor and enforce compliance with the standards, policies and procedures, as well as the Ambulance Service Agreement.</i>		√	
2. <i>The Department of Health and Community Services and the Eastern RHA should ensure all standards, policies and procedures, as well as the Ambulance Service Agreement are complied with by ambulance operators.</i>		√	
3. <i>The Eastern RHA should ensure that it registers and monitors the age/mileage of ambulances in accordance with policy.</i>		√	
4. <i>The Eastern RHA should implement a policy or procedure to monitor whether ambulance operators are in compliance with legislation that is governed by MRD, such as MRD informing them when an ambulance is designated as “inactive”.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.11 Review of Broadband within Government

Entity: Innovation, Business, and Rural Development

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should consider whether projected benefits can still be realized during project planning for the Government Broadband Initiative (GBI).</i>		√	
2. <i>The Department should ensure that the lines to Labrador are considered in project planning for the GBI.</i>	√		
3. <i>The Department should ensure that the strands between Deer Lake and St. Anthony are considered in project planning for the GBI.</i>	√		
4. <i>The Department should include a cost benefit analysis of utilizing Government owned fibre strands in project planning for the GBI.</i>			X
5. <i>The Department should implement the recommendations of the Setting the Context Report.</i>		X	
6. <i>The Department should develop a Provincial broadband strategy that acts upon these recommendations.</i>		√	
7. <i>The Department should develop a formal approved project plan for the GBI, which documents the approach, objectives, cost estimates, and timelines, and other documents deemed necessary by the project team.</i>		√	
8. <i>The Department should complete the survey to ensure that all departments and Crown Agencies are included in it.</i>	√		
9. <i>The Department should tabulate the results and report to Government.</i>	√		
10. <i>The Department should interpret the results of the survey, document how the results affect the GBI.</i>	√		
11. <i>The Department should consider the results in project planning for the GBI.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.12 Investments

Entity: Innovation, Business, and Rural Development

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should perform and document cross departmental checks for all affiliated entities as required by Treasury Board.</i>	√		
2. <i>The Department should complete all credit checks as per the policy and procedures manual.</i>	√		
3. <i>The Department should sign and approve all Presentation for Funding Decision forms as required.</i>	√		
4. <i>The Department should perform and document site visits before a funding decision is made.</i>		√	
5. <i>The Department should comply with its policies and procedures for funding and ensure that the terms and conditions for its investments are fulfilled before funding is disbursed.</i>		√	
6. <i>The Department should ensure that the remuneration for directors is within the limits prescribed in the terms and conditions of funding.</i>	√		
7. <i>The Department should obtain supporting documentation to verify that the funds were used as outlined in the project proposal and that the project meets the criteria for funding under the Commercialization Program.</i>	√		
8. <i>The Department should request and obtain financial statements within 90 days of the year end.</i>			√
9. <i>The Department should consider requiring audited financial statements for significant investments.</i>			√

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
10. <i>The Department should complete the annual account status report on a timely basis, include information in the report as to whether each underlying condition was met, and forward the report to the Department of Finance as required.</i>	√		
11. <i>The Department should develop and implement policies and procedures for non-compliance with the terms and conditions of funding.</i>			√

Part 2.13 Support Enforcement Program

Entity: Justice

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Division should review access to accounts of the Division by third parties and investigate any unusual activity.</i>	√		
2. <i>The Division should validate all data at the time it is recorded in its database.</i>	√		
3. <i>The Division should comply with OCIO guidelines.</i>		√	

Part 2.14 Forestry Management

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should establish and review planning guidelines as planned.</i>		√	
2. <i>The Department should ensure the Sustainable Forest Management Planning Regulations are adopted and gazetted.</i>		√	

**Details of Recommendations, by Year, contained in our
2007 through 2010 Annual Reports**

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
3. <i>The Department should establish measurable targets for Strategy indicators.</i>		√	
4. <i>The Department should monitor and report on the implementation of the Province's 10-year Strategy annually.</i>	√		
5. <i>The Department should meet its objectives for aerial photography and the interpretation and digitizing of aerial photographs.</i>	√		
6. <i>The Department should monitor the submission of operating plans.</i>		√	
7. <i>The Department should ensure conditions for the release of 5-year operating plans are met annually.</i>	√		
8. <i>The Department should monitor the submission of past annual returns and ensure information gathered is compiled and reported.</i>		√	
9. <i>The Department should verify the accuracy of actual harvest levels.</i>		√	
10. <i>The Department should ensure districts are maintaining the load slip system in accordance with the Cutting of Timber Regulations.</i>		√	
11. <i>The Department should utilize the load slip system to better monitor and report on the harvesting of wood.</i>		√	
12. <i>The Department should ensure controls over the safeguarding of field equipment are adequate.</i>	√		
13. <i>The Department should analyze its options for the acquisition of vehicles.</i>		√	
14. <i>The Department should ensure documentation is maintained to support the agreements and the financial assistance provided.</i>	√		

**Details of Recommendations, by Year, contained in our
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Part 2.15 Vehicle Fleet Management

Entity: Transportation and Works

Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
1. <i>The Department should ensure that all Government light vehicles comply with the Policy Manual which requires proper markings and license plates.</i>	√		
2. <i>The Department should perform a review of all light vehicles in the fleet to determine if they are being underutilized.</i>		√	
3. <i>The Department should consider transferring or disposing of light vehicles which are not utilized to the extent required by the Policy Manual.</i>		√	
4. <i>The Department should establish a new log book designed to capture all relevant data about light vehicles and their use.</i>	√		
5. <i>The Department should contact all Government departments and light vehicle users and ensure that they are following the policies for operating a light vehicle and forwarding information to the VFM Branch.</i>	√		
6. <i>The Department should ensure that all departments are aware of the requirement to forward all repair costs to the VFM Branch.</i>	√		
7. <i>The Department should ensure that all repair information is entered into the EMS in a timely manner.</i>			√
8. <i>The Department should remind all departments to use the manufacturer's warranty whenever possible to repair Government light vehicles.</i>	√		
9. <i>The Department should create a new report inside the EMS that will provide vehicle ages for monitoring and replacement analysis.</i>	√		
10. <i>The Department should consider recommending replacement of light vehicles past their useful life to the Light Vehicle Acquisition Committee.</i>	√		

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
11. <i>The Department should conduct a review of the light vehicle fleet and match the size, features, and power of light vehicles to position classifications to ensure consistency and economy within the fleet.</i>	√		
12. <i>The Department should request that the Light Vehicle Acquisition Committee suspend or limit the approval of light vehicle purchases outside the regular tender except under emergency circumstances.</i>	√		
13. <i>The Department should perform an analysis to determine the best means of providing departments with emergency transportation outside the tender period, whether through renting, leasing, employee reimbursement or the creation of a light vehicle pool.</i>			√
14. <i>The Department should consider implementing a log book for recreational vehicles to facilitate monitoring and tracking.</i>	√		
15. <i>The Department should consider purging all recreational vehicles from the EMS that have been missing for more than 5 years.</i>		√	
16. <i>The Department should consider checking on a more frequent basis the licence status of Government employees authorized to operate a Government light vehicle.</i>	√		
17. <i>The Department should consider requesting that all departments inform them of the action taken relating to employees with suspended licences so that the records can be updated.</i>	√		
18. <i>The Department should consider reviewing the list of licenced employees to remove former employees.</i>	√		
19. <i>The Department should implement data entry controls into the Equipment Management System (EMS) to ensure entries are complete.</i>		√	
20. <i>The Department should ensure that all repair and maintenance and kilometre information is added to the EMS in a timely manner.</i>		√	

**Details of Recommendations, by Year, contained in our
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Recommendation	Status		
	Fully implemented or resolved	Partially implemented	Not implemented
21. <i>The Department should ensure that the credit card monitoring function within the EMS is updated to operate correctly and allow for cost tracking.</i>	√		
22. <i>The Department should considering adding reports to the EMS that compare kilometres traveled to fuel cost, tracks the maintenance schedule for each vehicle, and automatically calculates highway vehicle kilometer usage per year for monitoring purposes.</i>		√	
23. <i>The Department should conduct a review of all records in the EMS to ensure the accuracy of the data.</i>		√	
24. <i>The Department should contact departments on a regular basis to acquire kilometre readings on all highway vehicles as required by the Policy Manual.</i>	√		
25. <i>The Department should repair the missing meterage report to the EMS so that it functions correctly.</i>		√	
26. <i>The Department should create an electronic means of tracking repair and use information about rentals so that these light vehicles and related costs can be monitored.</i>		√	
27. <i>The Department should request from the departments that all maintenance and repair costs and all mileage for rented light vehicles be provided to the VFM Branch so that the use of such light vehicles can be monitored.</i>	√		

**Details of Recommendations, by Year, contained in our
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