



REPORT OF THE AUDITOR GENERAL

To the House of Assembly



UPDATE
ON RECOMMENDATIONS FROM THE
DECEMBER 2014 AND
JUNE 2015 REPORTS

2018

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 integral component of Government accountability.

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**AUDITOR
GENERAL**
of Newfoundland and Labrador

December 2018

The Honourable Perry Trimper, M.H.A.
Speaker
House of Assembly

Dear Sir:

I am pleased to provide my 2018 Update on Recommendations from the December 2014 and June 2015 Reports. Copies of this Report are also 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 cursive script that reads "Julia Mullaley".

JULIA MULLALEY, CPA, 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 performance audits of Government departments and Crown agencies. The recommendations resulting from these performance audits are designed to improve processes and overall performance in the management of taxpayers' resources. Therefore, it is important that Government carefully consider these recommendations and take appropriate action.

Monitoring and reporting on the status of implementation of recommendations from prior years' reports promotes accountability by providing the House of Assembly with useful information about how responsive Government has been to our recommendations.

We monitor and report on the status of implementation of recommendations from each of our Reports on Performance Audits of Departments and Crown Agencies (Reports) once. Monitoring and reporting occurs approximately three years after a Report is published.

This Update Report provides a summary of the progress made as of August 31, 2018 on recommendations included in reports published in December 2014 and June 2015.

Overall Results

74 (57%) of the 131 recommendations made in our December 2014 and June 2015 Reports have been fully implemented or otherwise resolved. We encourage entities to implement all of our recommendations.

Table 1

Status of implementation of recommendations December 2014 and June 2015 Reports

Status	#	%
Fully implemented or otherwise resolved	74	57
Partially implemented	49	37
Not implemented	8	6
Total	131	100

Summary

CHAPTER
2
INTRODUCTION

Overview

We conduct performance audits of Government departments and Crown agencies to provide the House of Assembly with an independent, professional assessment of public sector accountability, facilitating informed judgments on the manner in which the public sector discharges its responsibilities. Performance audits may include:

- evaluation of accountability relationships, management practices and control systems;
- determination of compliance with legislation and other authorities; and
- evaluation of program results against established criteria.

Each year, our Office issues a minimum of one Report which contains findings and recommendations resulting from the performance audits carried out of programs and processes in various Government departments and Crown agencies. Our reports are available on our website <http://www.ag.gov.nl.ca/ag/reports.htm>.

Once our 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 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.

Each year, we provide an update on the status of implementation of our recommendations contained in previous Reports to the House of Assembly. This Update Report includes the results of these monitoring activities on our December 2014 and June 2015 Reports.

Monitoring Responses to Performance Audits 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 will monitor the recommendations in each Report once entities have had a reasonable length of time to respond to the findings.

We monitor and report on the status of implementation of recommendations from each Report once. Monitoring and reporting commences approximately three years after a Report is published.

Level of Assurance

Our follow-up work consists primarily of enquiry and discussion with management officials at Government departments and Crown agencies, and an examination of selected supporting documentation. These procedures are sufficient to provide a limited, or review level, of assurance that the actions indicated by management officials have been implemented. This is not an audit and, accordingly, we cannot provide a high level of assurance that the actions indicated by management officials have been implemented. The actions taken or planned by the entities may impact our assessment of whether future audits should be conducted.

Introduction

Recommendations identified for monitoring and reporting

In our December 2014 and June 2015 Reports, our Office reported on 14 audits that were completed during 2014 and 2015, and made 131 recommendations to 17 Government departments and Crown agencies. This Update Report summarizes the results of monitoring activity that has occurred on these 131 recommendations as of August 31, 2018.

For each recommendation, entity officials were asked to advise whether the recommendation had been fully implemented or otherwise resolved, partially implemented or not 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.

We 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.

Overall Assessment

Table 2 outlines the status of implementation of the recommendations from our December 2014 and June 2015 Reports.

Table 2

Status of implementation of recommendations December 2014 and June 2015 Reports

Status	#	%
Fully implemented or otherwise resolved	74	57
Partially implemented	49	37
Not implemented	8	6
Total	131	100

Introduction

Table 3 outlines the status of the recommendations by entity from our December 2014 and June 2015 Reports.

Table 3

**Status of implementation of recommendations by entity
December 2014 and June 2015 Reports**

Department or Entity	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
Advanced Education, Skills and Labour	2	-	3	5
Central Regional Health Authority	4	2	-	6
Eastern Regional Health Authority	9	5	-	14
Education and Early Childhood Development	3	4	-	7
Finance	-	1	2	3
Fisheries and Land Resources	5	3	-	8
Health and Community Services	9	5	-	14
Labrador-Grenfell Regional Health Authority	3	1	-	4
Memorial University of Newfoundland	8	2	-	10
Municipal Affairs and Environment	1	2	1	4
Natural Resources	1	2	1	4
NL English School District	-	7	-	7
Office of the Chief Information Officer - Executive Council	12	-	-	12
Service NL	3	8	1	12
Tourism, Culture, Industry and Innovation	1	2	-	3
Transportation and Works	2	2	-	4
Western Regional Health Authority	11	3	-	14
Total	74	49	8	131

Introduction

CHAPTER

3

**SUMMARY OF STATUS OF IMPLEMENTATION
OF RECOMMENDATIONS, BY ENTITY,
DECEMBER 2014 AND JUNE 2015 REPORTS**

Summary of Status of Implementation of Recommendations, by Entity December 2014 and June 2015 Reports

The following is a summary of the status of recommendations from our Office's December 2014 and June 2015 Reports, by entity, based upon monitoring activity that has occurred as of August 31, 2018.

Advanced Education, Skills and Labour

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2014 (Part 3.1)				
Memorial University of Newfoundland	-	-	3	3
2015 (Part 3.1)				
Labour Market Development Agreement	2	-	-	2
	40%	0%	60%	100%

Central Regional Health Authority

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.7)				
Personal Care Home Regulation	4	2	-	6
	67%	33%	0%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Eastern Regional Health Authority

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.6)				
Nutrition in Long-Term Care Facilities	6	3	-	9
2015 (Part 3.7)				
Personal Care Home Regulation	3	2	-	5
	64%	36%	0%	100%

Education and Early Childhood Development

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.3)				
Teacher Professional Development	3	4	-	7
	43%	57%	0%	100%

Finance

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.2)				
Financial Assistance to Business	-	1	2	3
	0%	33%	67%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Fisheries and Land Resources

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2014 (Part 3.2)				
Aquaculture Industry Support	2	3	-	5
2015 (Part 3.2)				
Financial Assistance to Business	3	-	-	3
	62%	38%	0%	100%

Health and Community Services

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.5)				
Newfoundland and Labrador Prescription Drug Program	9	1	-	10
2015 (Part 3.6)				
Nutrition in Long-term Care Facilities	-	2	-	2
2015 (Part 3.7)				
Personal Care Home Regulation	-	2	-	2
	64%	36%	0%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Labrador-Grenfell Regional Health Authority

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.7)				
Personal Care Home Regulation	3	1	-	4
	75%	25%	0%	100%

Memorial University of Newfoundland

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2014 (Part 3.1)				
Memorial University of Newfoundland	8	2	-	10
	80%	20%	0%	100%

Municipal Affairs and Environment

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.8)				
Municipal Infrastructure	1	2	1	4
	25%	50%	25%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Natural Resources

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2014 (Part 3.3)				
Newfoundland and Labrador Energy Plan	1	-	-	1
2015 (Part 3.2)				
Financial Assistance to Business	-	2	1	3
	25%	50%	25%	100%

Newfoundland and Labrador English School District

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.3)				
Teacher Professional Development	-	7	-	7
	0%	100%	0%	100%

Office of the Chief Information Officer (Executive Council)

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.1)				
Labour Market Development Agreement	3	-	-	3
2015 (Part 3.4)				
Office of the Chief Information Officer	9	-	-	9
	100%	0%	0%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Service NL

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.7)				
Personal Care Home Regulation	2	6	-	8
2015 (Part 3.9)				
Pension Plan Regulation	1	2	1	4
	25%	67%	8%	100%

Tourism, Culture, Industry and Innovation

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.2)				
Financial Assistance to Business	1	2	-	3
	33%	67%	0%	100%

Transportation and Works

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2014 (Part 3.4)				
Use of Government Vehicles	1	1	-	2
2015 (Part 3.10)				
Use of External Consultants	1	1	-	2
	50%	50%	0%	100%

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

Western Regional Health Authority

Annual Report Part	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
2015 (Part 3.6)				
Nutrition in Long-Term Care Facilities	8	1	-	9
2015 (Part 3.7)				
Personal Care Home Regulation	3	2	-	5
	79%	21%	0%	100%

	Fully implemented or otherwise resolved	Partially implemented	Not implemented	Total
Total Recommendations	74	49	8	131
Percent	57	37	6	100

**Summary of Status of Implementation of Recommendations, by Entity
December 2014 and June 2015 Reports**

CHAPTER

4

DETAILS OF RECOMMENDATIONS

DECEMBER 2014 AND JUNE 2015 REPORTS

Details of Recommendations December 2014 and June 2015 Reports

Introduction

This Chapter contains the details of the 131 recommendations contained in our December 2014 and June 2015 Reports and the status of each recommendation based upon our monitoring activity as of August 31, 2018.

2014 (Part 3.1) - Memorial University of Newfoundland

**Entities: Advanced Education, Skills and Labour
 (Formerly Advanced Education and Skills)
 Memorial University of Newfoundland**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Advanced Education, Skills and Labour			
<i>1. The Province should review the Provincial funding model to determine if it is efficient and effective and includes such factors as the capacity of the University to deliver programs, program costs per student, enrolment and output results.</i>			√
<i>2. The Province should review the tuition freeze policy to ensure it is still meeting the objective of providing accessibility to education for students from Newfoundland and Labrador.</i>			√
<i>3. The Province should consider a long term plan to address the University's ageing infrastructure and maintenance needs.</i>			√
Memorial University of Newfoundland			
<i>1. The University should ensure that recoverable amounts are collected in a timely manner.</i>	√		
<i>2. The University should ensure audits and inspections of infrastructure are completed to identify maintenance requirements, and that critical maintenance work is actioned in a timely manner.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
3. <i>The University should maintain adequate documentation in competition and personnel files to support personnel and payroll decisions.</i>	√		
4. <i>The University should review their current policy regarding the hiring of Provincial Government pensioners.</i>	√		
5. <i>The University should ensure all job positions are approved and classified.</i>		√	
6. <i>The University should ensure employee leave and overtime is documented and approved in accordance with University policy and collective agreements.</i>	√		
7. <i>The University should ensure employee leave and overtime is tracked and monitored.</i>	√		
8. <i>The University should comply with the University's travel policies by ensuring travel is approved in advance and travel claims are properly submitted and approved.</i>	√		
9. <i>The University should review its relocation policies to ensure they are appropriate given the current environment.</i>	√		
10. <i>The University should record and approve all employee relocation expenses on a Staff Settlement Claim form.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

2014 (Part 3.2) - Aquaculture Industry Support

**Entity: Fisheries and Land Resources
(Formerly Fisheries and Aquaculture)**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
<i>1. The Department should ensure that ACEP criteria are developed that align with the objectives of the program.</i>		√	
<i>2. The Department should clearly demonstrate and document that all ACEP eligibility criteria have been met before making recommendations to Cabinet for investment approval.</i>		√	
<i>3. The Department should develop guidelines for the Aquaculture Capital Equity Program that ensure consistent and appropriate terms and conditions, including those related to share redemption and dividends payable.</i>		√	
<i>4. The Department should ensure compliance with all terms and conditions of the Contribution Agreements.</i>	√		
<i>5. The Department should review and document the results of its review of the quarterly financial statements and annual audited financial statements that are submitted by Corporations in accordance with the Contribution Agreements.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

2014 (Part 3.3) - Newfoundland and Labrador Energy Plan

Entity: Natural Resources

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>A complete report on the status of implementation and related outcomes of the Plan should be made available to the public.</i>	√		

2014 (Part 3.4) - Use of Government Vehicles

Entity: Transportation and Works

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The Department of Transportation and Works should assess who should have responsibility for monitoring the Government's light vehicle fleet and determine what those responsibilities should be.</i>	√		
2. <i>The Department of Transportation and Works should assess the appropriate level of resources necessary to ensure the responsibility for managing Government's light vehicle fleet is adequately discharged.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

2015 (Part 3.1) - Labour Market Development Agreement

**Entities: Advanced Education, Skills and Labour
(Formerly Advanced Education and Skills)
Office of the Chief Information Officer (Executive Council)**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Advanced Education, Skills and Labour			
1. AES should review its application and adjudication procedures relating to individuals and employers wishing to partake in Part II Employment Benefits to ensure the processes are in compliance with the program policies established under the LMDA.	√		
2. AES should ensure that individuals applying to partake in Part II Employment Benefits provide sufficient information to substantiate the accuracy, existence, and completeness of their monthly household incomes.	√		
Office of the Chief Information Officer			
1. OCIO should conduct an additional evaluation of proposed costs submitted by bidders when there is significant disparity in proposal costs to assist in identifying potential misunderstandings or errors in the original RFP or received proposals.	√		
2. OCIO should ensure compliance with all terms and conditions of Procurement Agreements with vendors.	√		
3. The Province should undertake thorough legal and financial assessments in instances where there may be potential breaches of the terms and conditions of legal agreements.	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

2015 (Part 3.2) - Financial Assistance to Business

**Entities: Tourism, Culture, Industry and Innovation
(Formerly Business, Tourism, Culture and Rural Development)
Department of Finance
Department of Fisheries and Land Resources
(Formerly Department of Fisheries and Aquaculture)
(Formerly Forestry and Agrifoods Agency)
Department of Natural Resources**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Tourism, Culture, Industry and Innovation			
1. <i>Departments should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.</i>		√	
2. <i>Where programs are not meeting performance targets, the department responsible should address whether program changes are required.</i>		√	
3. <i>Departments should report on program performance and this information should be periodically reported to the House of Assembly.</i>	√		
Finance			
1. <i>Departments should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.</i>		√	
2. <i>Where programs are not meeting performance targets, the department responsible should address whether program changes are required.</i>			√
3. <i>Departments should report on program performance and this information should be periodically reported to the House of Assembly.</i>			√

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Fisheries and Land Resources			
1. <i>Departments should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.</i>	√		
2. <i>Where programs are not meeting performance targets, the department responsible should address whether program changes are required.</i>	√		
3. <i>Departments should report on program performance and this information should be periodically reported to the House of Assembly.</i>	√		
Natural Resources			
1. <i>Departments should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.</i>		√	
2. <i>Where programs are not meeting performance targets, the department responsible should address whether program changes are required.</i>			√
3. <i>Departments should report on program performance and this information should be periodically reported to the House of Assembly.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

2015 (Part 3.3) - Teacher Professional Development

**Entities: Education and Early Childhood Development
Newfoundland and Labrador English School District**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Education and Early Childhood Development			
1. <i>The Department and District should consider reviewing and revising their professional learning models to include the characteristics of effective professional development and agree on the best models to consistently implement professional development across the District.</i>	√		
2. <i>Overall professional development and individual session goals should be specific and communicated consistently across all regions of the District, with established targets linked back to student outcomes, where possible.</i>		√	
3. <i>The District, in consultation with the Department, should establish a professional development policy on the recording and monitoring of attendance, and the training of absent teachers.</i>		√	
4. <i>The District, in consultation with the Department, should establish a policy on evaluation processes to be used to evaluate the quality and effectiveness of professional development sessions.</i>		√	
5. <i>The District, in consultation with the Department, should maintain an information system to record professional development sessions and teacher training.</i>	√		
6. <i>The Department and District should monitor and report on the overall effectiveness of teacher professional development towards maintaining a highly qualified workforce and achieving desired student outcomes.</i>		√	

Details of Recommendations
December 2014 and June 2015 Reports

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
7. <i>The Department should ensure expenditures recorded to the teacher professional development activity code are legitimate professional development expenses.</i>	√		
Newfoundland and Labrador English School District			
1. <i>The Department and District should consider reviewing and revising their professional learning models to include the characteristics of effective professional development and agree on the best models to consistently implement professional development across the District.</i>		√	
2. <i>Overall professional development and individual session goals should be specific and communicated consistently across all regions of the District, with established targets linked back to student outcomes, where possible.</i>		√	
3. <i>The District should provide professional development to teachers in accordance with established learning models.</i>		√	
4. <i>The District, in consultation with the Department, should establish a professional development policy on the recording and monitoring of attendance, and the training of absent teachers.</i>		√	
5. <i>The District, in consultation with the Department, should establish a policy on evaluation processes to be used to evaluate the quality and effectiveness of professional development sessions.</i>		√	
6. <i>The District, in consultation with the Department, should maintain an information system to record professional development sessions and teacher training.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
7. <i>The Department and District should monitor and report on the overall effectiveness of teacher professional development towards maintaining a highly qualified workforce and achieving desired student outcomes.</i>		√	

2015 (Part 3.4) - Office of the Chief Information Officer

Entity: Executive Council

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The OCIO should ensure that project costs and timelines are being monitored and documented over multiple fiscal years against an overall budget, and that a process is in place to identify projects that are over budget, in either cost or time.</i>	√		
2. <i>The OCIO should ensure that there is an adequate system in place to monitor project costs.</i>	√		
3. <i>The OCIO should ensure that the level of detail within a Statement of Work is appropriately considered to reduce the need for change requests and the OCIO should carefully consider the circumstances surrounding additional work to determine whether it is more appropriate to prepare a new Statement of Work or a change request. The OCIO may also wish to develop a policy to guide the decision whether a new Statement of Work is required.</i>	√		
4. <i>The OCIO should ensure that project steering committee meetings are attended by all required personnel.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
5. <i>The OCIO should ensure that the actual costs detailed in the Phase 4 Closure Report of the SDLC methodology are accurate.</i>	√		
6. <i>The OCIO should ensure that all documents required by SDLC methodology are completed and approved as required and should utilize the project sizing calculator when determining the size of projects.</i>	√		
7. <i>The OCIO should ensure that work is not begun by vendors prior to the completion and approval of a Work Offer.</i>	√		
8. <i>The OCIO should ensure that vendor travel costs are validated against supporting details before an invoice is paid.</i>	√		
9. <i>The OCIO should consider the potential for cost savings through the hiring of Government employees in the place of select external consultants.</i>	√		

2015 (Part 3.5) - Newfoundland and Labrador Prescription Drug Program

Entity: Health and Community Services

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The Department should determine whether the Medigent system refill business rule can be activated to prevent the reimbursement of claims that exceed the maximum refills authorized or determine some other course of action to prevent disallowed reimbursements from occurring.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
2. <i>The Department should determine whether modifications to the Medigent system can reduce the risk of unauthorized claims and payment of inappropriate professional fees from compound claims and prescription splitting.</i>	√		
3. <i>The Department should develop a formal monitoring process of the Medigent system business rules to ensure that the rules continue to operate effectively subsequent to implementation.</i>	√		
4. <i>The Department should develop policies and procedures to guide the audits performed by the Audit Services Section to ensure the audits are in compliance with legislation and the CPA Canada Handbook.</i>	√		
5. <i>The Department should ensure that information is available to Providers regarding their role in the audit process.</i>	√		
6. <i>The Department should ensure that requirements of the CPA Canada Handbook regarding audit planning, supervision, and review are met and there is documentation in the audit files to provide evidence that these requirements are met.</i>		√	
7. <i>The Department should ensure that an annual report is prepared by the Audit Services Section for each fiscal year to ensure compliance with the Pharmaceutical Services Act.</i>	√		
8. <i>The Department should ensure that the volume of audits of the NLPDP is sufficient and the audits are completed within a reasonable timeframe.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
9. <i>The Department should ensure that the status of audit findings are being tracked for monitoring purposes to ensure the complete recovery of amounts pertaining to claims errors.</i>	√		
10. <i>The Department should accumulate information from audit results to determine whether there are widespread misinterpretations of guidance within the Provider Guide or incorrect billings and patterns of incorrect billings by particular providers.</i>	√		

2015 (Part 3.6) - Nutrition in Long-Term Care Facilities

**Entities: Health and Community Services
Eastern Regional Health Authority
Western Regional Health Authority**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Health and Community Services			
1. <i>The Department should conduct a formal review of the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador as required.</i>		√	
2. <i>The Department and the RHAs should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up significant variances.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Eastern Regional Health Authority			
1. <i>The Eastern RHA and Western RHA should develop food and nutrition services policies and procedures consistent with the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and consider working with the other RHAs and the Department to establish policies and procedures that are consistent across the Province.</i>		√	
2. <i>The Eastern RHA and Western RHA should ensure resident assessments are completed as required in order to maintain a current dietary profile for each resident.</i>	√		
3. <i>The Eastern RHA and Western RHA should ensure the nutritional contents of the master menus comply with Canada's Food Guide, and that master menus are regularly assessed by a registered dietitian.</i>	√		
4. <i>The Eastern RHA and Western RHA should ensure a resident's meal plan is established in accordance with the resident's dietary assessment and that texture and other major diet changes (excluding preferences) are reviewed and approved by a registered dietitian as required by the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador.</i>	√		
5. <i>The Eastern RHA and Western RHA should ensure food safety, food temperatures, food storage, food preparation and maintenance and cleaning schedules are monitored and in accordance with the Food Premises Regulations, the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and RHA policy.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
6. <i>The Eastern RHA and Western RHA should provide meals to residents in accordance with their prescribed meal plans and at the appropriate temperature.</i>	√		
7. <i>The Eastern RHA and Western RHA should ensure residents are appropriately supervised during meals in accordance with the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and applicable RHA policies.</i>		√	
8. <i>The Eastern RHA and Western RHA should improve their quality improvement processes by ensuring that process audits, complaints reporting and occurrences reporting are conducted in accordance with applicable RHA policies and such policies are consistent across the Province.</i>	√		
9. <i>The Department and the RHAs should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up significant variances.</i>		√	
Western Regional Health Authority			
1. <i>The Eastern RHA and Western RHA should develop food and nutrition services policies and procedures consistent with the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and consider working with the other RHAs and the Department to establish policies and procedures that are consistent across the Province.</i>	√		
2. <i>The Eastern RHA and Western RHA should ensure resident assessments are completed as required in order to maintain a current dietary profile for each resident.</i>	√		

Details of Recommendations
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Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
3. <i>The Eastern RHA and Western RHA should ensure the nutritional contents of the master menus comply with Canada's Food Guide, and that master menus are regularly assessed by a registered dietitian.</i>	√		
4. <i>The Eastern RHA and Western RHA should ensure a resident's meal plan is established in accordance with the resident's dietary assessment and that texture and other major diet changes (excluding preferences) are reviewed and approved by a registered dietitian as required by the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador.</i>	√		
5. <i>The Eastern RHA and Western RHA should ensure food safety, food temperatures, food storage, food preparation and maintenance and cleaning schedules are monitored and in accordance with the Food Premises Regulations, the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and RHA policy.</i>	√		
6. <i>The Eastern RHA and Western RHA should provide meals to residents in accordance with their prescribed meal plans and at the appropriate temperature.</i>	√		
7. <i>The Eastern RHA and Western RHA should ensure residents are appropriately supervised during meals in accordance with the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and applicable RHA policies.</i>	√		
8. <i>The Eastern RHA and Western RHA should improve their quality improvement processes by ensuring that process audits, complaints reporting and occurrences reporting are conducted in accordance with applicable RHA policies and such policies are consistent across the Province.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
9. <i>The Department and the RHAs should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up significant variances.</i>		√	

2015 (Part 3.7) - Personal Care Home Regulation

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

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
Central Regional Health Authority			
1. <i>The Eastern, Central and Labrador-Grenfell RHAs should only license PCHs when they comply with the PCH Operating Standards.</i>	√		
2. <i>The four RHAs should consider the merit of carrying out surprise monitoring visits of PCHs when determining whether PCHs are complying with the PCH Operating Standards.</i>	√		
3. <i>The Central and Labrador-Grenfell RHAs should complete quarterly monitoring reports, which include the relevant PCH Operating Standards, as required. The four RHAs should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.</i>		√	

**Details of Recommendations
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Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
4. <i>The Eastern, Central and Western RHAs should ensure that PCH staff meet the minimum hiring requirements as required.</i>	√		
5. <i>The Western RHA should implement complaints policies and procedures to ensure complaints are resolved in a timely manner. The Central RHA should resolve all complaints in a timely manner.</i>	√		
6. <i>The four RHAs should carry out resident care reassessments annually as required.</i>		√	
Health and Community Services			
1. <i>The Department should complete a comprehensive review of the PCH Operating Standards and RHA monitoring methods, every two years as required.</i>		√	
2. <i>The Department should consider reporting the results of RHA monitoring of PCHs to the public.</i>		√	
Eastern Regional Health Authority			
1. <i>The Eastern, Central and Labrador-Grenfell RHAs should only license PCHs when they comply with the PCH Operating Standards.</i>	√		
2. <i>The four RHAs should consider the merit of carrying out surprise monitoring visits of PCHs when determining whether PCHs are complying with the PCH Operating Standards.</i>	√		
3. <i>The Central and Labrador-Grenfell RHAs should complete quarterly monitoring reports, which include the relevant PCH Operating Standards, as required. The four RHAs should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.</i>		√	
4. <i>The Eastern, Central and Western RHAs should ensure that PCH staff meet the minimum hiring requirements as required.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
5. <i>The four RHAs should carry out resident care reassessments annually as required.</i>		√	
Labrador-Grenfell Regional Health Authority			
1. <i>The Eastern, Central and Labrador-Grenfell RHAs should only license PCHs when they comply with the PCH Operating Standards.</i>	√		
2. <i>The four RHAs should consider the merit of carrying out surprise monitoring visits of PCHs when determining whether PCHs are complying with the PCH Operating Standards.</i>	√		
3. <i>The Central and Labrador-Grenfell RHAs should complete quarterly monitoring reports, which include the relevant PCH Operating Standards, as required. The four RHAs should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.</i>		√	
4. <i>The four RHAs should carry out resident care reassessments annually as required.</i>	√		
Western Regional Health Authority			
1. <i>The four RHAs should consider the merit of carrying out surprise monitoring visits of PCHs when determining whether PCHs are complying with the PCH Operating Standards.</i>	√		
2. <i>The Central and Labrador-Grenfell RHAs should complete quarterly monitoring reports, which include the relevant PCH Operating Standards, as required. The four RHAs should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
3. <i>The Eastern, Central and Western RHAs should ensure that PCH staff meet the minimum hiring requirements as required.</i>	√		
4. <i>The Western RHA should implement complaints policies and procedures to ensure complaints are resolved in a timely manner. The Central RHA should resolve all complaints in a timely manner.</i>	√		
5. <i>The four RHAs should carry out resident care reassessments annually as required.</i>		√	
Service NL			
1. <i>The GSCs should consider implementing a risk based approach to conducting inspections of PCHs.</i>		√	
2. <i>The GSCs should revise inspection reports to identify key inspection areas including references to appropriate codes, standards and legislation.</i>		√	
3. <i>The GSCs should carry out annual fire and life safety inspections of PCHs at least once per year as required.</i>	√		
4. <i>The GSCs should ensure that technical inspectors are trained to carry out fire and life safety inspections of PCHs as required.</i>	√		
5. <i>The GSCs should ensure that critical deficiencies identified in PCHs are corrected immediately or within the timeframe specified.</i>		√	
6. <i>The GSCs should provide PCHs with timeframes to correct non-critical deficiencies identified during inspections and ensure that the deficiencies are corrected within the timeframes specified.</i>		√	
7. <i>The GSCs should consider reporting the results of inspections of PCHs to the public.</i>		√	

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
8. <i>The GSCs should conduct fire and life safety inspections and environmental health inspections at least 60 days prior to the license renewal date and recommend whether PCHs should continue to be licensed as required.</i>		√	

2015 (Part 3.8) - Municipal Infrastructure

**Entity: Municipal Affairs and Environment
(Formerly Municipal and Intergovernmental Affairs)**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The Department should consider preparing a Provincial municipal infrastructure plan which incorporates Provincial priorities, is linked to municipal capital planning, and includes a long-term funding strategy.</i>		√	
2. <i>The Department should consider developing a municipal infrastructure system which captures relevant information on the inventory and state of municipal infrastructure assets in the Province.</i>		√	
3. <i>The Department should consider requiring municipalities to provide an inventory of infrastructure assets and relevant information of the state of these assets in order to assess these assets.</i>			√
4. <i>The Department should improve its ranking system to identify acceptable projects that would best advance the Province's municipal infrastructure priorities.</i>	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

2015 (Part 3.9) - Pension Plan Regulation

Entity: Service NL

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The Department should communicate instances of non-compliance to pension plan administrators on a timely basis.</i>		√	
2. <i>The Department should consider implementing a policy for imposing penalties in instances of non-compliance.</i>	√		
3. <i>The Department should implement processes that would enable them to complete reviews of registrations, amendments, annual information returns and actuarial valuations, in a timely manner.</i>		√	
4. <i>The Department should investigate the development of a policy for identifying and performing external inspections/audits of pension plans registered with the Province.</i>			√

2015 (Part 3.10) - Use of External Consultants

Entity: Transportation and Works

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
1. <i>The Department should comply with the Guidelines Covering the Hiring of External Consultants:</i> <ul style="list-style-type: none"> • <i>for engaging consultants on capital projects, and</i> 	√		

**Details of Recommendations
December 2014 and June 2015 Reports**

Recommendation	Status		
	Fully implemented or otherwise resolved	Partially implemented	Not implemented
<ul style="list-style-type: none"> • <i>obtain Treasury Board approval to authorize payments to consultants that are in excess of 110%, in the aggregate, of the approved original contract amount.</i> 			
<p>2. <i>The Department should continue to complete performance evaluations and use the results of those evaluations to assist with the selection of consultants for future projects.</i></p>		√	

**Details of Recommendations
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