



REPORT OF THE AUDITOR GENERAL

To the House of Assembly



UPDATE
ON PRIOR YEARS' REPORT RECOMMENDATIONS

2014

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 a highly valued legislative audit office recognized for assisting Members of the House of Assembly in holding Government accountable for the prudent use and management of public resources.

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**AUDITOR
GENERAL**
of Newfoundland and Labrador

May 2015

The Honourable Wade Verge, M.H.A.
Speaker
House of Assembly

Dear Sir:

I am pleased to provide my 2014 Update on Prior Years' Report Recommendations. 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'.

TERRY PADDON, CA
Auditor General

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**CHAPTER
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SUMMARY**

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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 2009 to 2012 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 two years 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 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 December 31, 2014. Table 1 provides a summary of the status of recommendations from the 2009 to 2012 Reports:

Table 1

**Status of recommendations by year
2009 to 2012**

| Year | Fully implemented or otherwise resolved | | Partially implemented | | Not implemented | | Total |
|--------------|---|-----------|-----------------------|-----------|-----------------|----------|------------|
| | # | % | # | % | # | % | # |
| 2009 | 148 | 90 | 12 | 7 | 5 | 3 | 165 |
| 2010 | 134 | 77 | 26 | 15 | 13 | 8 | 173 |
| 2011 | 117 | 81 | 21 | 14 | 7 | 5 | 145 |
| 2012 | 56 | 54 | 35 | 33 | 14 | 13 | 105 |
| Total | 455 | 77 | 94 | 16 | 39 | 7 | 588 |

Overall Conclusions

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 for our 2012 Annual Report

We would expect that at least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date. However, only 54% of our recommendations from our 2012 Annual Report have been fully implemented or otherwise resolved. As a result, for our 2012 Annual Report, 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 entities to implement all of our recommendations.

Our goal of having at least 80% of our recommendations fully implemented or otherwise resolved within two years of our report date has been met for our 2011 Annual Report

We would expect that at least 80% of our recommendations would be fully implemented or otherwise resolved within two years of our report date. We note that 81% of our recommendations from our 2011 Annual Report have been fully implemented or otherwise resolved. As a result, for our 2011 Annual Report, our goal of having at least 80% of our recommendations fully implemented or otherwise resolved within two years of our report date has been met.

Our goal of having at least 90% of our recommendations fully implemented or otherwise resolved within four years of our report date has not been met for our 2010 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. However, only 77% of the recommendations made in our 2010 Annual Report have been fully implemented or otherwise resolved. As a result, for our 2010 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 not been met. We would encourage entities to implement all of our recommendations.

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 for our 2009 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. We note that 90% of the recommendations made in our 2009 Annual Report have been fully implemented or otherwise resolved. As a result, for our 2009 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.

Summary

CHAPTER
2
INTRODUCTION

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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 2009 to 2012

| Department or Entity | 2009 | 2010 | 2011 | 2012 | Total | Percent of overall total |
|--|------|------|------|------|-----------|--------------------------|
| Executive Council | 4 | 2 | - | 4 | 10 | 1.7 |
| Advanced Education and Skills | - | - | 2 | 9 | 11 | 1.9 |
| Business, Tourism, Culture and Rural Development | 12 | 22 | - | - | 34 | 5.8 |
| Child, Youth and Family Services | 19 | 5 | - | - | 24 | 4.1 |
| Education and Early Childhood Development | 7 | 2 | - | - | 9 | 1.5 |

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| Department or Entity | 2009 | 2010 | 2011 | 2012 | Total | Percent of overall total |
|---|------------|------------|------------|------------|------------|--------------------------|
| Environment and Conservation | - | 13 | 9 | 10 | 32 | 5.4 |
| Finance | - | 10 | - | - | 10 | 1.7 |
| Fisheries and Aquaculture | 15 | 32 | 17 | 6 | 70 | 11.9 |
| Health and Community Services | 12 | 8 | - | 10 | 30 | 5.1 |
| Justice and Public Safety | 6 | 3 | 10 | - | 19 | 3.2 |
| Municipal and Intergovernmental Affairs | 47 | - | - | 11 | 58 | 9.9 |
| Natural Resources | - | - | 16 | - | 16 | 2.7 |
| Service NL | 15 | 31 | 27 | 17 | 90 | 15.3 |
| Transportation and Works | 12 | 27 | 23 | - | 62 | 10.5 |
| Central Regional Health Authority | 3 | - | - | - | 3 | 0.5 |
| Chicken Farmers of Newfoundland and Labrador | - | - | 1 | - | 1 | 0.2 |
| College of the North Atlantic | - | - | - | 10 | 10 | 1.7 |
| Dairy Farmers of Newfoundland and Labrador | - | - | 1 | - | 1 | 0.2 |
| Eastern Regional Health Authority | 3 | 4 | - | - | 7 | 1.1 |
| Egg Farmers of Newfoundland and Labrador | - | - | 1 | - | 1 | 0.2 |
| Labrador-Grenfell Regional Health Authority | 3 | - | - | - | 3 | 0.5 |
| Marble Mountain Development Corporation | - | - | 21 | - | 21 | 3.6 |
| Newfoundland and Labrador Centre for Health Information | - | - | - | 5 | 5 | 0.9 |
| Newfoundland and Labrador English School District | - | 14 | 17 | - | 31 | 5.3 |
| Newfoundland and Labrador Immigrant Investor Fund Limited | 4 | - | - | - | 4 | 0.7 |
| Newfoundland and Labrador Liquor Corporation | - | - | - | 9 | 9 | 1.5 |
| Western Regional Health Authority | 3 | - | - | 14 | 17 | 2.9 |
| Total | 165 | 173 | 145 | 105 | 588 | 100.0 |

Note: The above table has been updated to reflect the departmental structure that existed in April 2015.

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 2009 to 2012.

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 two years after a Report is published. Monitoring of these recommendations continues until they are fully implemented or otherwise resolved, 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 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 identified for monitoring and reporting

From 2009 to 2012, our Office made 588 recommendations to 27 Government departments and Crown agencies as follows:

- 2012 Annual Report - 105 recommendations from 13 reviews.
- 2011 Annual Report - 145 recommendations from 12 reviews.
- 2010 Annual Report - 173 recommendations from 15 reviews.
- 2009 Annual Report - 165 recommendations from 15 reviews.

Introduction

This Report summarizes the results of monitoring activity that has occurred on these 588 recommendations as of December 31, 2014.

Our 2009 through 2011 Annual Reports contained 483 recommendations. In prior years, we performed monitoring on these recommendations. As a result of this monitoring activity, we determined that 370 of the recommendations contained in our 2009 through 2011 Annual Reports were fully implemented or otherwise resolved. Therefore, we did not conduct any further follow up on these recommendations during 2014. For those 370 recommendations, the progress reported in 2014 is based upon the results of monitoring activities completed prior to 2014. We completed monitoring activities on the remaining 113 recommendations during 2014.

For 2014, we completed monitoring activities related to 218 recommendations. The 218 recommendations included the remaining 113 recommendations from our 2009 through 2011 Annual Reports and the 105 recommendations from our 2012 Annual Report.

For the 218 recommendations that required monitoring during 2014, 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.

Introduction

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 2009 to 2012.

Table 3

Status of recommendations by year 2009 to 2012

| Year | Fully implemented or otherwise resolved | | Partially implemented | | Not implemented | | Total |
|--------------|---|-----------|-----------------------|-----------|-----------------|----------|------------|
| | # | % | # | % | # | % | # |
| 2009 | 148 | 90 | 12 | 7 | 5 | 3 | 165 |
| 2010 | 134 | 77 | 26 | 15 | 13 | 8 | 173 |
| 2011 | 117 | 81 | 21 | 14 | 7 | 5 | 145 |
| 2012 | 56 | 54 | 35 | 33 | 14 | 13 | 105 |
| Total | 455 | 77 | 94 | 16 | 39 | 7 | 588 |

As a result of the monitoring activities that our Office has completed on the 588 recommendations that were made from 2009 through 2012 we have concluded that entities have generally agreed with our recommendations and have taken some action to implement change. However, we believe that entities need to take further action to implement our recommendations. Specifically:

(a) Recommendations from our 2012 Annual Report

Of the 105 recommendations that were made in our 2012 Annual Report, only 56 recommendations (54%) 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 date has not been met for the recommendations from our 2012 Annual Report.

(b) Recommendations from our 2011 Annual Report

Of the 145 recommendations that were made in our 2011 Annual Report, 117 recommendations (81%) 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

Introduction

within two years of our report date has been met for the recommendations from our 2011 Annual Report.

(c) Recommendations from our 2010 Annual Report

Of the 173 recommendations that were made in our 2010 Annual Report, 134 recommendations (77%) have been fully implemented or otherwise resolved. As a result, for our 2010 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 not been met.

(d) Recommendations from our 2009 Annual Report

Of the 165 recommendations that were made in our 2009 Annual Report, 148 recommendations (90%) have been fully implemented or otherwise resolved. As a result, for our 2009 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.

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

Table 4 outlines the status of the recommendations, by entity, from 2009 to 2012.

Table 4

Status of recommendations by entity 2009 to 2012

| Entity | Year | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--------------|---|-----------------------|-----------------|-----------|
| Executive Council | 2009 | 4 | - | - | 4 |
| | 2010 | 1 | 1 | - | 2 |
| | 2012 | - | 4 | - | 4 |
| | Total | 5 | 5 | - | 10 |
| Advanced Education and Skills | 2011 | 2 | - | - | 2 |
| | 2012 | 5 | 4 | - | 9 |
| | Total | 7 | 4 | - | 11 |
| Business, Tourism, Culture and Rural Development | 2009 | 12 | - | - | 12 |
| | 2010 | 21 | 1 | - | 22 |
| | Total | 33 | 1 | - | 34 |
| Child, Youth and Family Services | 2009 | 19 | - | - | 19 |
| | 2010 | 5 | - | - | 5 |
| | Total | 24 | - | - | 24 |

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| Entity | Year | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--------------|---|-----------------------|-----------------|-----------|
| Education and Early Childhood Development | 2009 | 7 | - | - | 7 |
| | 2010 | 2 | - | - | 2 |
| | Total | 9 | - | - | 9 |
| Environment and Conservation | 2010 | 12 | 1 | - | 13 |
| | 2011 | 8 | 1 | - | 9 |
| | 2012 | 5 | 5 | - | 10 |
| | Total | 25 | 7 | - | 32 |
| Finance | 2010 | 6 | 1 | 3 | 10 |
| | Total | 6 | 1 | 3 | 10 |
| Fisheries and Aquaculture | 2009 | 15 | - | - | 15 |
| | 2010 | 29 | 3 | - | 32 |
| | 2011 | 16 | 1 | - | 17 |
| | 2012 | 5 | 1 | - | 6 |
| | Total | 65 | 5 | - | 70 |
| Health and Community Services | 2009 | 9 | 3 | - | 12 |
| | 2010 | 2 | 6 | - | 8 |
| | 2012 | 6 | 3 | 1 | 10 |
| | Total | 17 | 12 | 1 | 30 |
| Justice and Public Safety | 2009 | 6 | - | - | 6 |
| | 2010 | 3 | - | - | 3 |
| | 2011 | 8 | 2 | - | 10 |
| | Total | 17 | 2 | - | 19 |
| Municipal and Intergovernmental Affairs | 2009 | 40 | 5 | 2 | 47 |
| | 2012 | 1 | 3 | 7 | 11 |
| | Total | 41 | 8 | 9 | 58 |
| Natural Resources | 2011 | 7 | 6 | 3 | 16 |
| | Total | 7 | 6 | 3 | 16 |
| Service NL | 2009 | 9 | 3 | 3 | 15 |
| | 2010 | 23 | 1 | 7 | 31 |

Introduction

| Entity | Year | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--------------|---|-----------------------|-----------------|-----------|
| | 2011 | 23 | 2 | 2 | 27 |
| | 2012 | 6 | 5 | 6 | 17 |
| | Total | 61 | 11 | 18 | 90 |
| Transportation and Works | 2009 | 11 | 1 | - | 12 |
| | 2010 | 16 | 8 | 3 | 27 |
| | 2011 | 16 | 5 | 2 | 23 |
| | Total | 43 | 14 | 5 | 62 |
| Central Regional Health Authority | 2009 | 3 | - | - | 3 |
| | Total | 3 | - | - | 3 |
| Chicken Farmers of Newfoundland and Labrador | 2011 | 1 | - | - | 1 |
| | Total | 1 | - | - | 1 |
| College of the North Atlantic | 2012 | 8 | 2 | - | 10 |
| | Total | 8 | 2 | - | 10 |
| Dairy Farmers of Newfoundland and Labrador | 2011 | 1 | - | - | 1 |
| | Total | 1 | - | - | 1 |
| Eastern Regional Health Authority | 2009 | 3 | - | - | 3 |
| | 2010 | 3 | 1 | - | 4 |
| | Total | 6 | 1 | - | 7 |
| Egg Farmers of Newfoundland and Labrador | 2011 | 1 | - | - | 1 |
| | Total | 1 | - | - | 1 |
| Labrador-Grenfell Regional Health Authority | 2009 | 3 | - | - | 3 |
| | Total | 3 | - | - | 3 |
| Marble Mountain Development Corporation | 2011 | 20 | 1 | - | 21 |
| | Total | 20 | 1 | - | 21 |
| Newfoundland and Labrador Centre for Health Information | 2012 | 4 | 1 | - | 5 |
| | Total | 4 | 1 | - | 5 |
| Newfoundland and Labrador English School District | 2010 | 11 | 3 | - | 14 |
| | 2011 | 14 | 3 | - | 17 |
| | Total | 25 | 6 | - | 31 |
| Newfoundland and Labrador Immigrant Investor Fund Limited | 2009 | 4 | - | - | 4 |
| | Total | 4 | - | - | 4 |
| Newfoundland and Labrador Liquor Corporation | 2012 | 6 | 3 | - | 9 |

Introduction

| Entity | Year | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-----------------------------------|--------------|---|-----------------------|-----------------|------------|
| | Total | 6 | 3 | - | 9 |
| Western Regional Health Authority | 2009 | 3 | - | - | 3 |
| | 2012 | 10 | 4 | - | 14 |
| | Total | 13 | 4 | - | 17 |
| Totals | | 455 | 94 | 39 | 588 |

Note: The above table has been updated to reflect the departmental structure that existed in April 2015.

For our 2009 to 2012 Annual Reports, 8 of the 27 entities which were reviewed during this time period accounted for 407 (69%) of the 588 recommendations made. Also, each of these 8 entities received at least 30 recommendations, representing at least 5% of all recommendations made. These 8 entities are:

- **Service NL**
- 90 recommendations (15.3% of all recommendations)
- **Fisheries and Aquaculture**
- 70 recommendations (11.9% of all recommendations)
- **Transportation and Works**
- 62 recommendations (10.5% of all recommendations)
- **Municipal and Intergovernmental Affairs**
- 58 recommendations (9.9% of all recommendations)
- **Business, Tourism, Culture and Rural Development**
- 34 recommendations (5.8% of all recommendations)
- **Environment and Conservation**
- 32 recommendations (5.4% of all recommendations)
- **Newfoundland and Labrador English School District (which includes the former Nova Central School District and the former Western School District)**
- 31 recommendations - (5.3% of all recommendations)
- **Health and Community Services**
- 30 recommendations (5.1% of all recommendations)

Introduction

For our 2009 through 2012 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 through 2012 Annual Reports. Furthermore, many of these entities received a significant number of the total recommendations made. Specifically:

- From 2009 to 2012 we completed 6 reviews involving the Department of Health and Community Services which resulted in 30 recommendations being made. The Department has only implemented or otherwise resolved 17 (57%) of the 30 recommendations made.
- From 2009 to 2012 we completed 9 reviews involving Service NL which resulted in 90 recommendations being made. Service NL has only implemented or otherwise resolved 61 (68%) of the 90 recommendations made.
- From 2009 to 2012 we completed 4 reviews involving the Department of Transportation and Works which resulted in 62 recommendations being made. The Department has only implemented or otherwise resolved 43 (69%) of the 62 recommendations made.
- From 2009 to 2012 we completed 5 reviews involving the Department of Municipal and Intergovernmental Affairs which resulted in 58 recommendations being made. The Department has only implemented or otherwise resolved 41 (71%) of the 58 recommendations made.
- From 2009 to 2012 we completed 3 reviews involving the Department of Environment and Conservation which resulted in 32 recommendations being made. The Department has only implemented or otherwise resolved 25 (78%) of the 32 recommendations made.

(f) There has been no action taken to implement certain recommendations

From 2009 to 2012, our Office made 588 recommendations to 27 Government departments and Crown agencies.

Our review indicated that there were 39 (7%) of the 588 recommendations at 6 entities where officials had not taken action to implement the recommendations. We would encourage entities to implement all of our recommendations.

CHAPTER

3

**SUMMARY OF STATUS OF IMPLEMENTATION
OF RECOMMENDATIONS, BY ENTITY,
2009 THROUGH 2012 ANNUAL REPORTS**

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Summary of Status of Implementation of Recommendations, by Entity, 2009 through 2012 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, 2009 through to March 31, 2012, based upon monitoring activity that has occurred as of December 31, 2014.

Executive Council

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|---|-----------------------|-----------------|-------------------|
| 2009 | | | | |
| Review of Overtime | 4 | - | - | 4 |
| 2010 | | | | |
| Re-employment of Pensioners | 1 | 1 | - | 2 |
| 2012 | | | | |
| Occupational Health and Safety in Government | - | 4 | - | 4 |
| Recommendations | 5 50% | 5 50% | - | 10 100% |

Advanced Education and Skills

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|---|-----------------------|-----------------|-------------------|
| 2011 | | | | |
| Temporary Employees | 2 | - | - | 2 |
| 2012 | | | | |
| Income Support and Accounts Receivable | 5 | 4 | - | 9 |
| Recommendations | 7 64% | 4 36% | - | 11 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Business, Tourism, Culture and Rural Development

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---------------------------------------|--|------------------------------|------------------------|--------------------|
| 2009 | | | | |
| St. John's Arts and Culture Centre | 12 | - | - | 12 |
| 2010 | | | | |
| Review of Broadband within Government | 11 | - | - | 11 |
| Investments | 10 | 1 | - | 11 |
| Recommendations | 33 97% | 1 3% | - | 34 100% |

Child, Youth and Family Services

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|--------------------|
| 2009 | | | | |
| Protective Intervention Program for Children at Risk | 9 | - | - | 9 |
| Living Arrangements for Children and Youth | 10 | - | - | 10 |
| 2010 | | | | |
| Protective Intervention Program - Long-Term Protection | 5 | - | - | 5 |
| Recommendations | 24 100% | - | - | 24 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Education and Early Childhood Development

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-----------------------------|--|------------------------------|------------------------|-------------------------|
| 2009 | | | | |
| Child Care Services | 7 | - | - | 7 |
| 2010 | | | | |
| Re-employment of Pensioners | 2 | - | - | 2 |
| Recommendations | 9 100% | - | - | 9 100% |

Environment and Conservation

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------|--|------------------------------|------------------------|--------------------------|
| 2010 | | | | |
| Contaminated Sites | 12 | 1 | - | 13 |
| 2011 | | | | |
| Industrial Compliance | 8 | 1 | - | 9 |
| 2012 | | | | |
| Pesticides Control | 5 | 5 | - | 10 |
| Recommendations | 25 78% | 7 22% | - | 32 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Finance

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------|--|------------------------------|------------------------|--------------------------|
| 2010 | | | | |
| Gasoline Tax | 6 | 1 | 3 | 10 |
| Recommendations | 6 60% | 1 10% | 3 30% | 10 100% |

Fisheries and Aquaculture

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|--------------------------|
| 2009 | | | | |
| Fisheries Technology and New Opportunities Program | 15 | - | - | 15 |
| 2010 | | | | |
| Fisheries Compliance and Enforcement | 15 | 3 | - | 18 |
| Forestry Management | 14 | - | - | 14 |
| 2011 | | | | |
| Growing Forward Program | 13 | - | - | 13 |
| Provincial Commodities Boards | 3 | 1 | - | 4 |
| 2012 | | | | |
| Forest Industry Diversification Program | 5 | 1 | - | 6 |
| Recommendations | 65 93% | 5 7% | - | 70 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Health and Community Services

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|--------------------------|
| 2009 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Monitoring of Regional Health Authorities | 6 | 3 | - | 9 |
| 2010 | | | | |
| Diabetes in Newfoundland and Labrador | 1 | 2 | - | 3 |
| Road Ambulance Services | 1 | 4 | - | 5 |
| 2012 | | | | |
| Health Line | 3 | 3 | 1 | 7 |
| Newfoundland and Labrador Centre for Health Information | 3 | - | - | 3 |
| Recommendations | 17 57% | 12 40% | 1 3% | 30 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Justice and Public Safety

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|---|------------------------|-----------------|--------------------------|
| 2009 | | | | |
| Disaster Financial Assistance Arrangements | 6 | - | - | 6 |
| 2010 | | | | |
| Support Enforcement Program | 3 | - | - | 3 |
| 2011 | | | | |
| RNC Firearms | 8 | 2 | - | 10 |
| Recommendations | 17 89% | 2 11% | - | 19 100% |

Municipal and Intergovernmental Affairs

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|---|------------------------|------------------------|--------------------------|
| 2009 | | | | |
| Administration and Management of Crown Lands | 15 | 4 | 2 | 21 |
| Newfoundland and Labrador Labour Relations Agency | 7 | - | - | 7 |
| Canada-Newfoundland and Labrador Gas Tax Fund | 18 | 1 | - | 19 |
| 2012 | | | | |
| Monitoring of Municipalities | 1 | 2 | 5 | 8 |
| Special Assistance Grant Program | - | 1 | 2 | 3 |
| Recommendations | 41 71% | 8 14% | 9 15% | 58 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Natural Resources

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---------------------------|--|------------------------------|------------------------|-------------------|
| 2011 | | | | |
| Mineral Incentive Program | 7 | 6 | 3 | 16 |
| Recommendations | 7 44% | 6 37% | 3 19% | 16 100% |

Service NL

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|--------------|
| 2009 | | | | |
| Inspection and Monitoring of Radiation Equipment | 9 | 3 | 3 | 15 |
| 2010 | | | | |
| Contaminated Sites | 6 | - | - | 6 |
| Real Estate Regulation | 6 | 1 | 5 | 12 |
| Residential Tenancies | 9 | - | 2 | 11 |
| Road Ambulance Services | 2 | - | - | 2 |
| 2011 | | | | |
| Provincial Lottery Licensing | 13 | 2 | 2 | 17 |
| Workplace Health and Safety Inspections | 10 | - | - | 10 |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|-------------------------|--------------------------|
| 2012 | | | | |
| Government Purchasing Agency – <i>Public Tender Act</i> Exceptions | 5 | - | 4 | 9 |
| Insurance Adjusters, Agents, and Brokers Regulation | 1 | 5 | 2 | 8 |
| Recommendations | 61 68% | 11 12% | 18 20% | 90 100% |

Transportation and Works

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--------------------------|--|------------------------------|------------------------|--------------------------|
| 2009 | | | | |
| Ferry Services | 11 | 1 | - | 12 |
| 2010 | | | | |
| Vehicle Fleet Management | 16 | 8 | 3 | 27 |
| 2011 | | | | |
| Building Maintenance | 5 | 4 | 2 | 11 |
| Trans Labrador Highway | 11 | 1 | - | 12 |
| Recommendations | 43 69% | 14 23% | 5 8% | 62 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Central Regional Health Authority

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------|--|------------------------------|------------------------|-------------------------|
| 2009 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Recommendations | 3 100% | - | - | 3 100% |

Chicken Farmers of Newfoundland and Labrador

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-------------------------------|--|------------------------------|------------------------|-------------------------|
| 2011 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Recommendation | 1 100% | - | - | 1 100% |

College of the North Atlantic

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-------------------------------|--|------------------------------|------------------------|--------------------------|
| 2012 | | | | |
| College of the North Atlantic | 8 | 2 | - | 10 |
| Recommendations | 8 80% | 2 20% | - | 10 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Dairy Farmers of Newfoundland and Labrador

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-------------------------------|--|------------------------------|------------------------|-------------------------|
| 2011 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Recommendation | 1 100% | - | - | 1 100% |

Eastern Regional Health Authority

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-------------------------|--|------------------------------|------------------------|-------------------------|
| 2009 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| 2010 | | | | |
| Road Ambulance Services | 3 | 1 | - | 4 |
| Recommendations | 6 86% | 1 14% | - | 7 100% |

Egg Farmers of Newfoundland and Labrador

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-------------------------------|--|------------------------------|------------------------|-------------------------|
| 2011 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Recommendation | 1 100% | - | - | 1 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Labrador-Grenfell Regional Health Authority

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------|---|-----------------------|-----------------|------------------|
| 2009 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Recommendations | 3 100% | - | - | 3 100% |

Marble Mountain Development Corporation

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|---|-----------------------|-----------------|-------------------|
| 2011 | | | | |
| Marble Mountain Development Corporation | 20 | 1 | - | 21 |
| Recommendations | 20 95% | 1 5% | - | 21 100% |

Newfoundland and Labrador Centre for Health Information

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|---|-----------------------|-----------------|------------------|
| 2012 | | | | |
| Newfoundland and Labrador Centre for Health Information | 4 | 1 | - | 5 |
| Recommendations | 4 80% | 1 20% | - | 5 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Newfoundland and Labrador English School District

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------------|--|------------------------------|------------------------|--------------------------|
| 2010 | | | | |
| Nova Central School District | 11 | 3 | - | 14 |
| 2011 | | | | |
| Western School District | 14 | 3 | - | 17 |
| Recommendations | 25 81% | 6 19% | - | 31 100% |

Newfoundland and Labrador Immigrant Investor Fund Limited

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|-------------------------|
| 2009 | | | | |
| Newfoundland and Labrador Immigrant Investor Fund Limited | 4 | - | - | 4 |
| Recommendations | 4 100% | - | - | 4 100% |

Newfoundland and Labrador Liquor Corporation

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|-------------------------|
| 2012 | | | | |
| Newfoundland and Labrador Liquor Corporation - Regulatory Services | 6 | 3 | - | 9 |
| Recommendations | 6 67% | 3 33% | - | 9 100% |

**Summary of Status of Implementation of Recommendations, by Entity,
2009 through 2012 Annual Reports**

Western Regional Health Authority

| Annual Report | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|-----------------------------------|--|------------------------------|------------------------|--------------------------|
| 2009 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| 2012 | | | | |
| Western Regional Health Authority | 10 | 4 | - | 14 |
| Recommendations | 13 76% | 4 24% | - | 17 100% |

| | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|------------------------------|--|------------------------------|------------------------|---------------------------|
| Total Recommendations | 455 77% | 94 16% | 39 7% | 588 100% |

Summary of Status of Implementation of Recommendations, by Entity, 2009 through 2012 Annual Reports

CHAPTER

4

**SUMMARY OF STATUS OF IMPLEMENTATION
OF RECOMMENDATIONS, BY YEAR,
2009 THROUGH 2012 ANNUAL REPORTS**

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Summary of Status of Implementation of Recommendations, by Year, 2009 through 2012 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, 2009 through to March 31, 2012, based upon monitoring activity that has occurred as of December 31, 2014.

2009 Annual Report

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|---|-----------------------|-----------------|-------|
| Executive Council | | | | |
| 2009 Part 2.1 | | | | |
| Review of Overtime | 4 | - | - | 4 |
| Business, Tourism, Culture and Rural Development | | | | |
| 2009 Part 2.14 | | | | |
| St. John's Arts and Culture Centre | 12 | - | - | 12 |
| Child, Youth and Family Services | | | | |
| 2009 Part 2.3 | | | | |
| Protective Intervention Program for Children at Risk | 9 | - | - | 9 |
| 2009 Part 2.8 | | | | |
| Living Arrangements for Children and Youth | 10 | - | - | 10 |
| Education and Early Childhood Development | | | | |
| 2009 Part 2.2 | | | | |
| Child Care Services | 7 | - | - | 7 |
| Fisheries and Aquaculture | | | | |
| 2009 Part 2.5 | | | | |
| Fisheries Technology and New Opportunities Program | 15 | - | - | 15 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|--------------|
| Health and Community Services | | | | |
| 2009 Part 2.7 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| 2009 Part 2.9 | | | | |
| Monitoring of Regional Health Authorities | 6 | 3 | - | 9 |
| Justice and Public Safety | | | | |
| 2009 Part 2.13 | | | | |
| Disaster Financial Assistance Arrangements | 6 | - | - | 6 |
| Municipal and Intergovernmental Affairs | | | | |
| 2009 Part 2.4 | | | | |
| Administration and Management of Crown Lands | 15 | 4 | 2 | 21 |
| 2009 Part 2.10 | | | | |
| Newfoundland and Labrador Labour Relations Agency | 7 | - | - | 7 |
| 2009 Part 2.12 | | | | |
| Canada-Newfoundland and Labrador Gas Tax Fund | 18 | 1 | - | 19 |
| Service NL | | | | |
| 2009 Part 2.6 | | | | |
| Inspection and Monitoring of Radiation Equipment | 9 | 3 | 3 | 15 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|---------------------|
| Transportation and Works | | | | |
| 2009 Part 2.15 | | | | |
| Ferry Services | 11 | 1 | - | 12 |
| Central Regional Health Authority | | | | |
| 2009 Part 2.7 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Eastern Regional Health Authority | | | | |
| 2009 Part 2.7 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Labrador-Grenfell Regional Health Authority | | | | |
| 2009 Part 2.7 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Newfoundland and Labrador Immigrant Investor Fund Limited | | | | |
| 2009 Part 2.11 | | | | |
| Newfoundland and Labrador Immigrant Investor Fund Limited | 4 | - | - | 4 |
| Western Regional Health Authority | | | | |
| 2009 Part 2.7 | | | | |
| Medical Equipment | 3 | - | - | 3 |
| Recommendations | 148 90% | 12 7% | 5 3% | 165 100% |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

2010 Annual Report

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|--------------|
| Executive Council | | | | |
| 2010 Part 2.1 | | | | |
| Re-employment of Pensioners | 1 | 1 | - | 2 |
| Business, Tourism, Culture and Rural Development | | | | |
| 2010 Part 2.11 | | | | |
| Review of Broadband within Government | 11 | - | - | 11 |
| 2010 Part 2.12 | | | | |
| Investments | 10 | 1 | - | 11 |
| Child, Youth and Family Services | | | | |
| 2010 Part 2.2 | | | | |
| Protective Intervention Program - Long-Term Protection | 5 | - | - | 5 |
| Education and Early Childhood Development | | | | |
| 2010 Part 2.1 | | | | |
| Re-employment of Pensioners | 2 | - | - | 2 |
| Environment and Conservation | | | | |
| 2010 Part 2.4 | | | | |
| Contaminated Sites | 12 | 1 | - | 13 |
| Finance | | | | |
| 2010 Part 2.5 | | | | |
| Gasoline Tax | 6 | 1 | 3 | 10 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---------------------------------------|--|------------------------------|------------------------|--------------|
| Fisheries and Aquaculture | | | | |
| 2010 Part 2.6 | | | | |
| Fisheries Compliance and Enforcement | 15 | 3 | - | 18 |
| 2010 Part 2.14 | | | | |
| Forestry Management | 14 | - | - | 14 |
| Health and Community Services | | | | |
| 2010 Part 2.9 | | | | |
| Diabetes in Newfoundland and Labrador | 1 | 2 | - | 3 |
| 2010 Part 2.10 | | | | |
| Road Ambulance Services | 1 | 4 | - | 5 |
| Justice and Public Safety | | | | |
| 2010 Part 2.13 | | | | |
| Support Enforcement Program | 3 | - | - | 3 |
| Service NL | | | | |
| 2010 Part 2.4 | | | | |
| Contaminated Sites | 6 | - | - | 6 |
| 2010 Part 2.7 | | | | |
| Real Estate Regulation | 6 | 1 | 5 | 12 |
| 2010 Part 2.8 | | | | |
| Residential Tenancies | 9 | - | 2 | 11 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|---------------------|
| 2010 Part 2.10 | | | | |
| Road Ambulance Services | 2 | - | - | 2 |
| Transportation and Works | | | | |
| 2010 Part 2.15 | | | | |
| Vehicle Fleet Management | 16 | 8 | 3 | 27 |
| Eastern Regional Health Authority | | | | |
| 2010 Part 2.10 | | | | |
| Road Ambulance Services | 3 | 1 | - | 4 |
| Newfoundland and Labrador English School District | | | | |
| 2010 Part 2.3 | | | | |
| Nova Central School District | 11 | 3 | - | 14 |
| Recommendations | 134 77% | 26 15% | 13 8% | 173 100% |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

2011 Annual Report

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--------------------------------------|--|------------------------------|------------------------|--------------|
| Advanced Education and Skills | | | | |
| 2011 Part 2.3 | | | | |
| Temporary Employees | 2 | - | - | 2 |
| Environment and Conservation | | | | |
| 2011 Part 2.5 | | | | |
| Industrial Compliance | 8 | 1 | - | 9 |
| Fisheries and Aquaculture | | | | |
| 2011 Part 2.7 | | | | |
| Growing Forward Program | 13 | - | - | 13 |
| 2011 Part 2.9 | | | | |
| Provincial Commodities Boards | 3 | 1 | - | 4 |
| Justice and Public Safety | | | | |
| 2011 Part 2.6 | | | | |
| RNC Firearms | 8 | 2 | - | 10 |
| Natural Resources | | | | |
| 2011 Part 2.8 | | | | |
| Mineral Incentive Program | 7 | 6 | 3 | 16 |
| Service NL | | | | |
| 2011 Part 2.10 | | | | |
| Provincial Lottery Licensing | 13 | 2 | 2 | 17 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|--------------|
| 2011 Part 2.11 | | | | |
| Workplace Health and Safety Inspections | 10 | - | - | 10 |
| Transportation and Works | | | | |
| 2011 Part 2.13 | | | | |
| Building Maintenance | 5 | 4 | 2 | 11 |
| 2011 Part 2.14 | | | | |
| Trans Labrador Highway | 11 | 1 | - | 12 |
| Chicken Farmers of Newfoundland and Labrador | | | | |
| 2011 Part 2.9 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Dairy Farmers of Newfoundland and Labrador | | | | |
| 2011 Part 2.9 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Egg Farmers of Newfoundland and Labrador | | | | |
| 2011 Part 2.9 | | | | |
| Provincial Commodities Boards | 1 | - | - | 1 |
| Marble Mountain Development Corporation | | | | |
| 2011 Part 2.12 | | | | |
| Marble Mountain Development Corporation | 20 | 1 | - | 21 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|---------------------|
| Newfoundland and Labrador English School District | | | | |
| 2011 Part 2.4 | | | | |
| Western School District | 14 | 3 | - | 17 |
| Recommendations | 117 81% | 21 14% | 7 5% | 145 100% |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

2012 Annual Report

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|---|--|------------------------------|------------------------|--------------|
| Executive Council | | | | |
| 2012 Part 3.1 | | | | |
| Occupational Health and Safety in Government | - | 4 | - | 4 |
| Advanced Education and Skills | | | | |
| 2012 Part 3.3 | | | | |
| Income Support and Accounts Receivable | 5 | 4 | - | 9 |
| Environment and Conservation | | | | |
| 2012 Part 3.4 | | | | |
| Pesticides Control | 5 | 5 | - | 10 |
| Fisheries and Aquaculture | | | | |
| 2012 Part 3.11 | | | | |
| Forest Industry Diversification Program | 5 | 1 | - | 6 |
| Health and Community Services | | | | |
| 2012 Part 3.6 | | | | |
| Health Line | 3 | 3 | 1 | 7 |
| 2012 Part 3.7 | | | | |
| Newfoundland and Labrador Centre for Health Information | 3 | - | - | 3 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|--------------|
| Municipal and Intergovernmental Affairs | | | | |
| 2012 Part 3.9 | | | | |
| Monitoring of Municipalities | 1 | 2 | 5 | 8 |
| 2012 Part 3.10 | | | | |
| Special Assistance Grant Program | - | 1 | 2 | 3 |
| Service NL | | | | |
| 2012 Part 3.12 | | | | |
| Government Purchasing Agency - <i>Public Tender Act</i> Exceptions | 5 | - | 4 | 9 |
| 2012 Part 3.13 | | | | |
| Insurance Adjusters, Agents and Brokers Regulation | 1 | 5 | 2 | 8 |
| College of the North Atlantic | | | | |
| 2012 Part 3.2 | | | | |
| College of the North Atlantic | 8 | 2 | - | 10 |
| Newfoundland and Labrador Centre for Health Information | | | | |
| 2012 Part 3.7 | | | | |
| Newfoundland and Labrador Centre for Health Information | 4 | 1 | - | 5 |
| Newfoundland and Labrador Liquor Corporation | | | | |
| 2012 Part 3.5 | | | | |
| Newfoundland and Labrador Liquor Corporation - Regulatory Services | 6 | 3 | - | 9 |

**Summary of Status of Implementation of Recommendations, by Year,
2009 through 2012 Annual Reports**

| Annual Report and Part | Fully implemented or otherwise resolved | Partially implemented | Not implemented | Total |
|--|--|------------------------------|------------------------|---------------------|
| Western Regional Health Authority | | | | |
| 2012 Part 3.8 | | | | |
| Western Regional Health Authority | 10 | 4 | - | 14 |
| Recommendations | 56 54% | 35 33% | 14 13% | 105 100% |

**CHAPTER
5
DETAILS OF RECOMMENDATIONS BY YEAR,
2009 THROUGH 2012 ANNUAL REPORTS**

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Details of Recommendations by Year, 2009 through 2012 Annual Reports

Introduction

This Chapter contains the details of the 588 recommendations contained in our 2009 through 2012 Annual Reports. Also, included is the status of each recommendation based upon monitoring activity that has occurred as of December 31, 2014. 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.

2009 Annual Report

Part 2.1 Review of Overtime

Entity: Executive Council

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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,
2009 through 2012 Annual Reports**

Part 2.2 Child Care Services

**Entity: Education and Early Childhood Development
(formerly Child, Youth and Family Services)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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, 2009 through 2012 Annual Reports

Part 2.3 Protective Intervention Program for Children at Risk

Entity: Child, Youth and Family Services

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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: Municipal and Intergovernmental Affairs
(formerly Environment and Conservation)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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 otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 15. <i>The Department should reconcile the Province's Financial Management System (FMS) to the Project Management System.</i> | √ | | |

Part 2.6 Inspection and Monitoring of Radiation Equipment

Entity: Service NL

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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> | | | √ |
| 15. <i>The OHSD should monitor the reports from Health Canada on dosimeters readings for radiation exposure of workers.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

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 otherwise 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |
| 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> | √ | | |

Part 2.8 Living Arrangements for Children and Youth

**Entity: Child, Youth and Family Services
(formally Eastern Regional Health Authority)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>Eastern Health should ensure that services are obtained through a competitive process where possible.</i> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 3. <i>Eastern Health should ensure that all invoices are reviewed by the social worker responsible for Code 79 expenditures.</i> | √ | | |
| 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, 2009 through 2012 Annual Reports

Part 2.9 Monitoring of Regional Health Authorities

Entity: Health and Community Services

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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, 2009 through 2012 Annual Reports

Part 2.10 Newfoundland and Labrador Labour Relations Agency

**Entity: Municipal and Intergovernmental Affairs
(formally Justice and Public Safety)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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,
2009 through 2012 Annual Reports**

Part 2.11 Newfoundland and Labrador Immigrant Investor Fund Limited

Entity: Newfoundland and Labrador Immigrant Investor Fund Limited

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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 and Intergovernmental Affairs

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 2. <i>The Department should ensure funding is only advanced for projects which fall within acceptable criteria under the Agreement.</i> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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: Justice and Public Safety
(formally Municipal and Intergovernmental Affairs)**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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: Business, Tourism, Culture and Rural Development
(formally Tourism, Culture and Recreation)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 2.15 Ferry Services

Entity: Transportation and Works

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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,
2009 through 2012 Annual Reports**

2010 Annual Report

Part 2.1 Re-employment of Pensioners

**Entities: Executive Council
Education and Early Childhood Development**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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 and Early Childhood Development | | | |
| 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, 2009 through 2012 Annual Reports

Part 2.2 Protective Intervention Program – Long-Term Protection

Entity: Child, Youth and Family Services

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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, 2009 through 2012 Annual Reports

Part 2.3 Nova Central School District

Entity: Newfoundland and Labrador English School District
(formerly Nova Central School District)

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 13. <i>The District should comply with the Used Oil Control Regulations under the Environmental Protection Act.</i> | √ | | |
| 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 otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise 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> | √ | | |
| 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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 otherwise 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, 2009 through 2012 Annual Reports

Part 2.6 Fisheries Compliance and Enforcement

Entity: Fisheries and Aquaculture

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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,
2009 through 2012 Annual Reports**

Part 2.7 Real Estate Regulation

Entity: Service NL

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | | | X |
| 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> | | | X |
| 9. <i>The Department should ensure an operational plan is in place for the Financial Services Regulation Division.</i> | | | X |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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 otherwise 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,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise 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> | √ | | |
| 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> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 2.9 Diabetes in Newfoundland and Labrador

Entity: Health and Community Services

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> <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 otherwise 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> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | | √ | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |

Part 2.11 Review of Broadband within Government

**Entity: Business, Tourism, Culture and Rural Development
(formerly Innovation, Business, and Rural Development)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |
| 5. <i>The Department should implement the recommendations of the Setting the Context Report.</i> | √ | | |
| 6. <i>The Department should develop a Provincial broadband strategy that acts upon these recommendations.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |

Part 2.12 Investments

**Entity: Business, Tourism, Culture and Rural Development
(formerly Innovation, Business, and Rural Development)**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | | X | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 2.13 Support Enforcement Program

Entity: Justice and Public Safety

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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: Fisheries and Aquaculture
(formerly Natural Resources)**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise 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> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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,
2009 through 2012 Annual Reports**

Part 2.15 Vehicle Fleet Management

Entity: Transportation and Works

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 10. <i>The Department should consider recommending replacement of light vehicles past their useful life to the Light Vehicle Acquisition Committee.</i> | √ | | |
| 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> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 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> | | √ | |
| 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,
2009 through 2012 Annual Reports**

2011 Annual Report

Part 2.3 Temporary Employees

Entity: Advanced Education and Skills

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should follow Public Service Commission policy with respect to temporary employment and temporary assignment.</i> | √ | | |
| 2. <i>The Department should document the process used in temporary employment and temporary assignment to demonstrate whether the merit principles were followed.</i> | √ | | |

Part 2.4 Western School District

**Entity: Newfoundland and Labrador English School District
(formerly Western School District)**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The District should conduct and document job competitions for all job postings.</i> | √ | | |
| 2. <i>The District should have all job positions classified by Treasury Board Secretariat.</i> | | √ | |
| 3. <i>The District should calculate employee compensation accurately.</i> | √ | | |
| 4. <i>The District should monitor and record employee leave and overtime in accordance with Government policy and collective agreements.</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 cost and usage of its cell phones.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>7. The District should comply with Ministerial directives.</i> | √ | | |
| <i>8. The District should monitor expenditures to identify inappropriate and unnecessary expenditures.</i> | √ | | |
| <i>9. The District should address all the recommendations of the external consultant.</i> | √ | | |
| <i>10. The District should comply with the Public Tender Act and Regulations.</i> | √ | | |
| <i>11. The District should obtain all required documentation from successful bidders.</i> | √ | | |
| <i>12. The District should develop and implement policies and procedures for the identification, recording, controlling and monitoring of capital assets.</i> | | √ | |
| <i>13. The District should identify and assess the ownership of the land and buildings it has recorded.</i> | √ | | |
| <i>14. The District should remove all assets which have been disposed of from the District's financial records and insurance listings.</i> | √ | | |
| <i>15. The District should record and monitor individual vehicle expenditures.</i> | | √ | |
| <i>16. The District should determine the most efficient and economical use of service vehicles.</i> | √ | | |
| <i>17. The District should control and monitor vehicle fuel credit cards and transactions.</i> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 2.5 Industrial Compliance

Entity: Environment and Conservation

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should develop documented policies and procedures to guide and streamline the inspection process.</i> | √ | | |
| 2. <i>The Department should develop a documented risk-based approach to determine inspection frequency and develop a prioritized inspection plan.</i> | √ | | |
| 3. <i>The Department should provide inspection training to new staff.</i> | √ | | |
| 4. <i>The Department should ensure that the monitoring reports are reviewed on a timely basis.</i> | √ | | |
| 5. <i>The Department should develop an integrated database that stores all industrial facility information, including Certificate of Approvals, monitoring data and inspection data.</i> | | √ | |
| 6. <i>The Department should track and record all complaints in a centralized database.</i> | √ | | |
| 7. <i>The Department should consider assigning a single contact for taking and tracking public complaints.</i> | √ | | |
| 8. <i>The Department should develop policies and procedures for tracking complaints.</i> | √ | | |
| 9. <i>The Department should document follow-up action, and whether it has been completed, on the inspection forms.</i> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 2.6 RNC Firearms

Entity: Department of Justice and Public Safety

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Royal Newfoundland Constabulary should ensure that basic inventory management procedures and relevant inventory system functions are used to produce accurate and complete information on firearms, ammunition and other use of force equipment inventory.</i> | √ | | |
| 2. <i>The Royal Newfoundland Constabulary should ensure that members are in compliance with the Firearms Policy.</i> | √ | | |
| 3. <i>The Royal Newfoundland Constabulary should consider establishing a plan that addresses the firearm locker security issue.</i> | | √ | |
| 4. <i>The Royal Newfoundland Constabulary should ensure that all members are in compliance with established use of force training policy.</i> | | √ | |
| 5. <i>The Royal Newfoundland Constabulary should consider changing the existing inventory system or developing/acquiring a new system that would meet the needs of the Use of Force Training Unit.</i> | √ | | |
| 6. <i>The Royal Newfoundland Constabulary should ensure that all use of force reports are signed by required officials to indicate review to ensure compliance with policy.</i> | √ | | |
| 7. <i>The Royal Newfoundland Constabulary should ensure that the firearms and Use of Force Instructors review all use of force incidents.</i> | √ | | |
| 8. <i>The Royal Newfoundland Constabulary should ensure that minutes are kept for all Use of Force Review Board meetings.</i> | √ | | |
| 9. <i>The Royal Newfoundland Constabulary should ensure that a firearms audit acceptable to the Minister of Justice is completed and submitted annually.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 10. <i>The Royal Newfoundland Constabulary should consult with the Department of Justice as to whether to revisit the recommendation for a Select Committee to review the arming policy of the RNC.</i> | √ | | |

Part 2.7 Growing Forward Program

**Entity: Fisheries and Aquaculture
(formerly Natural Resources)**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should consider and document discussions regarding the Program's policy on funding to related companies.</i> | √ | | |
| 2. <i>The Department should provide documentation to support the decision of the IC in all files but particularly in cases where the decision is contrary to staff assessments.</i> | √ | | |
| 3. <i>The Department should ensure that all applications are complete including adequate documentation to support estimated costs.</i> | √ | | |
| 4. <i>The Department should complete all required arrears checks.</i> | √ | | |
| 5. <i>The Department should document all IC decisions in the minutes.</i> | √ | | |
| 6. <i>The Department should apply holdbacks to payments until all project activities are complete, including the submission of final reports.</i> | √ | | |
| 7. <i>The Department should obtain documentation to adequately support disbursements and ensure the completion of all project activity before funding is disbursed.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 8. <i>The Department should obtain adequate documentation for inspections.</i> | √ | | |
| 9. <i>The Department should obtain claim forms within the required time period.</i> | √ | | |
| 10. <i>The Department should require follow-up and/or final reports on all projects to assess outcomes.</i> | √ | | |
| 11. <i>The Department should obtain final reports by the required deadlines that are adequate to assess project outcomes.</i> | √ | | |
| 12. <i>The Department should document the reasons why targets established for performance indicators were not met and take action to address areas where actual results are below targeted amounts.</i> | √ | | |
| 13. <i>The Department should review the accuracy of claims to the Federal Government before submission to ensure the maximum amount eligible is claimed.</i> | √ | | |

Part 2.8 Mineral Incentive Program

Entity: Natural Resources

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should ensure that all required information is received before applications are assessed and approved.</i> | √ | | |
| 2. <i>The Department should ensure that application assessments are performed, as required.</i> | √ | | |
| 3. <i>The Department should ensure that terms of reference for project selection committees are well defined.</i> | | | √ |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 4. <i>The Department should consider conducting on-site visits, as provided for in the contribution agreement, to assess the progress of the projects.</i> | | √ | |
| 5. <i>The Department should consider conducting project audits or examinations, as provided for in the contribution agreements.</i> | | | √ |
| 6. <i>The Department should consider the appropriateness of approving contribution funding for projects which have already been completed</i> | | √ | |
| 7. <i>The Department should ensure progress reports are submitted in accordance with the contribution agreements and provide sufficient detail to properly assess project progress.</i> | | √ | |
| 8. <i>The Department should ensure final reports are properly submitted and reviewed prior to payment of grants.</i> | √ | | |
| 9. <i>The Department should prepare project evaluations.</i> | √ | | |
| 10. <i>The Department should ensure that performance measures for the Mineral Incentive Program and mineral development, in generally, are well defined and communicated.</i> | | √ | |
| 11. <i>The Department should ensure that an operational plan is in place for the Division.</i> | √ | | |
| 12. <i>The Department should ensure a system for reporting back on these performance measures is in place, including the establishment of reporting standards.</i> | | | √ |
| 13. <i>The Department should ensure that project monitoring information is being adequately tracked.</i> | √ | | |
| 14. <i>The Department should ensure that JEA Program Information in the Division's database is reconciled to Government's Financial Management System.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 15. <i>The Department should ensure that a database operations manual is prepared and maintained.</i> | | √ | |
| 16. <i>The Department should develop and communicate well defined policies and procedures for the administration of the Mineral Incentive Program.</i> | | √ | |

Part 2.9 Provincial Commodities Boards

**Entities: Fisheries and Aquaculture (formerly Natural Resources)
(Farm Industry Review Board)
Chicken Farmers of Newfoundland and Labrador
Dairy Farmers of Newfoundland and Labrador
Egg Farmers of Newfoundland and Labrador**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| Farm Industry Review Board | | | |
| 1. <i>The Farm Industry Review Board should take a more active supervisory role in controlling and directing the affairs of each commodity board through attending commodity board meetings or requesting minutes of all meetings, if it is unable to attend.</i> | √ | | |
| 2. <i>The Farm Industry Review Board should take a more active supervisory role in controlling and directing the affairs of each commodity board through reviewing each board's financial policies for consistency with Government policy.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 3. <i>The Farm Industry Review Board should take a more active supervisory role in controlling and directing the affairs of each commodity board through regularly assessing the internal controls and financial records of each commodity board.</i> | √ | | |
| 4. <i>The Farm Industry Review Board should take a more active supervisory role in controlling and directing the affairs of each commodity board through seeking, in consultation with the Department of Natural Resources, regulatory changes to the Natural Products Marketing Act and each scheme to clarify the reporting and accountability responsibilities of each commodity board.</i> | | √ | |
| Chicken Farmers of Newfoundland and Labrador | | | |
| 1. <i>Chicken Farmers of Newfoundland and Labrador should consult with the Farm Industry Review Board and the Department of Natural Resources to determine whether policies and procedures should be developed and implemented that are consistent with those of Government.</i> | √ | | |
| Dairy Farmers of Newfoundland and Labrador | | | |
| 1. <i>Dairy Farmers of Newfoundland and Labrador should consult with the Farm Industry Review Board and the Department of Natural Resources to determine whether policies and procedures should be developed and implemented that are consistent with those of Government.</i> | √ | | |
| Egg Farmers of Newfoundland and Labrador | | | |
| 1. <i>Egg Producers of Newfoundland and Labrador should consult with the Farm Industry Review Board and the Department of Natural Resources to determine whether policies and procedures should be developed and implemented that are consistent with those of Government.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 2.10 Provincial Lottery Licensing

Entity: Service NL

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. The Department should ensure that only those staff designated by the Minister approve licences, as required by the Regulations | √ | | |
| 2. The Department should ensure that information included in applications is complete and up to date before applications are considered for approval. | √ | | |
| 3. The Department should ensure that the intended uses of proceeds noted on applications are in compliance with the guidelines on the Department's website. | √ | | |
| 4. The Department should ensure that applications for ticket lotteries with a potential prize payout of \$100,000 or more include an attached detailed business plan, as required by the Regulations. | √ | | |
| 5. The Department should ensure that required financial reports are received from licenses within the established deadlines. | √ | | |
| 6. The Department should develop a licensee reporting process that addresses all relevant legislation. | √ | | |
| 7. The Department should ensure financial reports of licensees are properly reviewed, and on a timely basis, and that the financial records of licensees are being audited. | | X | |
| 8. The Department should consider conducting on-site inspections as provided for in the Regulations. | √ | | |
| 9. The Department should create guidelines that outline the circumstances under which a licensee would be required to provide audited statements. | | | X |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 10. <i>The Department should ensure that the Criminal Code and the Regulations are followed, in that all lottery activities are licenses and unlicensed lottery activity is treated as a punishable offence.</i> | √ | | |
| 11. <i>The Department should ensure performance measures and reporting requirements are established for the Division.</i> | √ | | |
| 12. <i>The Department should ensure that there is an adequate system of accountability by addressing the lottery licensing activities of the Division in the Department's annual report.</i> | √ | | |
| 13. <i>The Department should develop and implement an operating plan for the Division.</i> | | | X |
| 14. <i>The Department should ensure that licence applications are properly tracked in the system.</i> | √ | | |
| 15. <i>The Department should ensure that statistical and financial information obtained from system generated reports is accurate and is accurately compiled and presented on its website.</i> | √ | | |
| 16. <i>The Department should develop and communicate well defined policies and procedures for the administration of lottery licensing.</i> | | X | |
| 17. <i>The Department should ensure that applicant/licensee files are complete and that information within them is properly documented and cross-referenced.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 2.11 Workplace Health and Safety Inspections

Entity: Service NL

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The Department should consider working with the WHSCC to ensure that the workplace information obtained from the employers is useful to the Branch for the purpose of planning inspection activity.</i> | √ | | |
| <i>2. The Department should consider updating the Central Information System with the employer workplace information obtained by the WHSCC.</i> | √ | | |
| <i>3. The Department should identify and consider all industries and workplaces within the Province when planning inspections.</i> | √ | | |
| <i>4. The Department should systematically assess the health and safety risk associated with the workplaces identified when planning inspections.</i> | √ | | |
| <i>5. The Department should schedule inspection activity based on the assessed health and safety risk.</i> | √ | | |
| <i>6. The Department should consider whether there are sufficient inspectors to carry out the inspections that are scheduled.</i> | √ | | |
| <i>7. The Department should close orders when employers are found to have complied with the orders issued.</i> | √ | | |
| <i>8. The Department should carry out follow-up inspections by the compliance date to ensure employers comply with the orders that are issued.</i> | √ | | |
| <i>9. The Department should carry out follow-up inspections to ensure employers have complied with the 803 order that were still open at the time of our interview.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 10. <i>The Department should develop procedures and tools to guide and support inspectors in the effective enforcement of orders.</i> | √ | | |

Part 2.12 Marble Mountain Development Corporation

Entity: Marble Mountain Development Corporation

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Corporation should review its financial operations to determine if more economical means are available for the provision of services.</i> | √ | | |
| 2. <i>The Corporation should review the outside services management contract and related payments.</i> | √ | | |
| 3. <i>The Corporation should monitor fuel usage.</i> | √ | | |
| 4. <i>The Corporation should ensure all employee benefits are recorded on employees' T-4s.</i> | √ | | |
| 5. <i>The Corporation should develop detailed policies related to the payment of commissions and allowances.</i> | √ | | |
| 6. <i>The Corporation should review severance to determine whether the Corporation should comply with Government policy.</i> | √ | | |
| 7. <i>The Corporation should establish procedures for the recording, review and approval of all leave.</i> | √ | | |
| 8. <i>The Corporation should ensure payments related to leave, RRSP, holidays, vacation pay, and salary are accurate and in accordance with Corporation policy.</i> | √ | | |
| 9. <i>The Corporation should establish a system for monitoring overtime.</i> | √ | | |
| 10. <i>The Corporation should obtain a certificate of conduct for all required employees.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>11. The Corporation should comply with the Public Tender Act and Regulations.</i> | √ | | |
| <i>12. The Corporation should review its purchasing procedures to ensure that goods and services are approved and received.</i> | √ | | |
| <i>13. The Corporation should adopt travel and relocation policies that are consistent with Government policy.</i> | √ | | |
| <i>14. The Corporation should review all claims for accuracy and compliance with policies.</i> | √ | | |
| <i>15. The Corporation should review its policies and procedures regarding cell phones and monitor cell phone usage.</i> | √ | | |
| <i>16. The Corporation should adhere to the Management Information Act for destroying documents.</i> | √ | | |
| <i>17. The Corporation should update Corporation's by-laws.</i> | | √ | |
| <i>18. The Corporation should develop and document its procedures for the monitoring and control of capital assets.</i> | √ | | |
| <i>19. The Corporation should tag and record all capital assets in capital asset ledger.</i> | √ | | |
| <i>20. The Corporation should keep its capital asset ledger up-to-date.</i> | √ | | |
| <i>21. The Corporation should physically verify the existence of its capital assets on a regular basis.</i> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 2.13 Building Maintenance

Entity: Transportation and Works

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should complete the process of establishing ReCAPP by providing additional training for the users of the program.</i> | √ | | |
| 2. <i>The Department should complete the process of establishing ReCAPP by acquiring and entering data for all buildings in Labrador.</i> | | | √ |
| 3. <i>The Department should complete the process of establishing ReCAPP by entering in all relevant details for Government buildings.</i> | √ | | |
| 4. <i>The Department should complete the process of establishing ReCAPP by ensuring that details between PARTS, ReCAPP and the Insurance Inventory database for buildings is consistent.</i> | √ | | |
| 5. <i>The Department should update building data such that the FCI can be calculated for all properties.</i> | | √ | |
| 6. <i>The Department should review all buildings with FCIs over 100% to determine if they should be replaced or repaired.</i> | √ | | |
| 7. <i>The Department should complete all condition reports (including Labrador) and review and update the existing condition reports in ReCAPP to ensure the information is complete, consistent and reliable.</i> | | √ | |
| 8. <i>The Department should enhance the energy efficiency component for buildings data in ReCAPP so that it can be factored into prioritization decisions.</i> | | | √ |
| 9. <i>The Department should develop a strategy to address the existing and projected deferred maintenance events.</i> | | √ | |
| 10. <i>The Department should implement a formal process to monitor and manage preventative maintenance.</i> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 11. <i>The Department should continue to assess its vacant buildings inventory to provide for timely refurbishment or disposal of vacant properties.</i> | √ | | |

Part 2.14 Trans Labrador Highway

Entity: Transportation and Works

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should develop a formal plan for the completion of the Trans Labrador Highway, detailing goals, objectives and milestones; timelines for completion of projects; the desired highway standards; an estimate of the construction costs for completion; and sources of funding for the identified costs.</i> | | X | |
| 2. <i>The Department should ensure that cost information for major initiatives such as the Trans Labrador Highway can be tracked on a long term basis.</i> | √ | | |
| 3. <i>The Department should consider the implementation of an integrated project management system for road construction projects.</i> | √ | | |
| 4. <i>The Department should ensure that approvals of contract extensions are adequately documented in the project files.</i> | √ | | |
| 5. <i>The Department should comply with the Public Tender Act.</i> | √ | | |
| 6. <i>The Department should ensure that record keeping for construction projects is adequate.</i> | √ | | |
| 7. <i>The Department should ensure that projects are completed in compliance with Departmental policy.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 8. <i>The Department should consider increasing the number of Departmental audits conducted.</i> | √ | | |
| 9. <i>The Department should inspect bridges on the Trans Labrador Highway in accordance with policy.</i> | √ | | |
| 10. <i>The Department should update the on-line bridge inspection system on a timely basis.</i> | √ | | |
| 11. <i>The Department should review procedures in place for the monitoring of satellite phones.</i> | √ | | |
| 12. <i>The Department should follow-up on the satellite phones that had not been accounted for.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

2012 Annual Report

Part 3.1 Occupational Health and Safety in Government

Entity: Executive Council – Human Resource Secretariat

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. SHRMs and Departments should ensure that OHS programs are developed and implemented as required under Government policy and in accordance with the Occupational Health and Safety Act and Regulations.</i> | | √ | |
| <i>2. Departments should comply with the Occupational Health and Safety Act and Regulations.</i> | | √ | |
| <i>3. SHRMs should monitor the Departments they support to ensure that OHS programs are effective and that there is compliance with the Occupational Health and Safety Act and Regulations.</i> | | √ | |
| <i>4. Departments should provide the HRS with sufficient and appropriate information for determining OHS performance.</i> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.2 College of the North Atlantic

Entity: College of the North Atlantic

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The College should obtain all documentation for recruitment files as required by Government policies and practices.</i> | √ | | |
| <i>2. The College should ensure all positions are classified.</i> | | √ | |
| <i>3. The College should hire only staff that meet the minimum qualification requirement guidelines.</i> | √ | | |
| <i>4. The College should screen all job competitions in accordance with the merit principle and Government practices.</i> | √ | | |
| <i>5. The College should obtain at least two references for both successful and recommended candidates.</i> | √ | | |
| <i>6. The College should review the job competition process to determine the reason for the majority of competitions not obtaining the rule of three.</i> | √ | | |
| <i>7. The College should ensure employees comply with the conflict of interest policy.</i> | | √ | |
| <i>8. The College should obtain Treasury Board approval for upscale hires where required.</i> | √ | | |
| <i>9. The College should compensate its employees in accordance with signed employment contracts.</i> | √ | | |
| <i>10. The College should monitor and record employee leave and overtime in accordance with its policies and collective agreements.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.3 Income Support and Accounts Receivable

Entity: Advanced Education and Skills

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should ensure that interface results are being evaluated on a timely basis.</i> | √ | | |
| 2. <i>The Department should ensure that action memos are being processed in a timely manner.</i> | √ | | |
| 3. <i>The Department should ensure that accounts receivable balances are accurate and collectible.</i> | | √ | |
| 4. <i>The Department should follow its Collections Policy Guide for the write off of accounts receivable.</i> | | √ | |
| 5. <i>The Department should ensure that income support recipients are made aware of all benefits available so that they can better understand what they are entitled to.</i> | √ | | |
| 6. <i>The Department should ensure that there is an investigation of stale-dated cheques and direct deposit rejections.</i> | √ | | |
| 7. <i>The Department should determine whether the electronic Policy and Procedure Manual should be modified to allow easier navigation by employees.</i> | √ | | |
| 8. <i>The Department should consider the incompatibility between CAPS and the PCS and determine whether there is an alternative solution.</i> | | √ | |
| 9. <i>The Department should investigate whether there is the possibility of being able to set-up both members of a family unit into the Federal Set-Off Program.</i> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.4 Pesticides Control

Entity: Environment and Conservation

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should ensure that inspections are completed at a frequency that is in accordance with Department policy, and that documentation is complete and accurate.</i> | √ | | |
| 2. <i>The Department should ensure that required annual reports regarding the sale of pesticides are received from licensees within the established deadlines.</i> | √ | | |
| 3. <i>The Department should ensure that violations of the Regulations are properly actioned and documented as such.</i> | | √ | |
| 4. <i>The Department should ensure that follow up inspections are completed in a timely manner to ensure that violations have been corrected.</i> | | √ | |
| 5. <i>The Department should ensure that complaints received in the Department are entered into the System and appropriately addressed.</i> | √ | | |
| 6. <i>The Department should ensure that inspection information is entered into the System and the paper copies of inspection forms are kept in the licensee files.</i> | | √ | |
| 7. <i>The Department should ensure that warnings are entered into the System.</i> | | √ | |
| 8. <i>The Department should ensure that information on the Department's website is current.</i> | √ | | |
| 9. <i>The Department should develop and communicate well defined policies and procedures for the administration of pesticides control.</i> | | √ | |
| 10. <i>Department should standardize its performance reporting requirements.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.5 Newfoundland and Labrador Liquor Corporation – Regulatory Services

Entity: Newfoundland and Labrador Liquor Corporation

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The Corporation should continue to work with the Department of Finance to ensure that Liquor Control Act and the Liquor Licensing Regulations are amended.</i> | | √ | |
| <i>2. The Corporation should document policies and procedures to support and guide licensing, inspection and enforcement activity.</i> | | √ | |
| <i>3. The Corporation should identify and systematically assess the risk associated with licensed premises that are to be inspected and schedule and carry out inspections of licensed premises based on assessed risk.</i> | √ | | |
| <i>4. The Corporation should continue to improve the Inspection Report and ensure that licensees are provided with a copy of the report following inspection.</i> | | √ | |
| <i>5. The Corporation should ensure that the license and inspection database is accurate.</i> | √ | | |
| <i>6. The Corporation should ensure that inspectors complete Inspection and Adverse Reports in a complete and accurate manner when required.</i> | √ | | |
| <i>7. The Corporation should issue Letters of Warning and refer identified violations to the Tribunal for enforcement when required.</i> | √ | | |
| <i>8. The Corporation should enforce the Smoke Free Environment Act.</i> | √ | | |
| <i>9. The Tribunal should ensure that the Act and Regulations are enforced in a consistent and timely manner.</i> | √ | | |

Details of Recommendations by Year, 2009 through 2012 Annual Reports

Part 3.6 Health Line

Entity: Health and Community Services

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should evaluate the effectiveness of the HealthLine and whether its program objectives are being met prior to the expiration of the contract with the current service provider in 2014.</i> | √ | | |
| 2. <i>The Department should consider the development and implementation of a process that would allow them to access the extent to which callers follow the advice provided by the HealthLine.</i> | √ | | |
| 3. <i>The Department should consider the actual and reasonably anticipated call volumes in any future request for proposals for service providers to operate the HealthLine.</i> | | √ | |
| 4. <i>The Department should conduct surveys to determine the overall public awareness of the HealthLine service. Furthermore, based on the results of the public survey the Department should consider what measures can be taken to increase utilization of the HealthLine service by underrepresented demographic groups or regions identified in the survey.</i> | | | √ |
| 5. <i>The Department should consider the use of the easily recallable “811” number that has been specifically reserved by the CRTC for theletriage/telehealth services.</i> | | √ | |
| 6. <i>The Department should consider undertaking its own quality assurance reviews.</i> | | √ | |
| 7. <i>The Department should consider undertaking its own review of the service provider’s confidentiality practices.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.7 Newfoundland and Labrador Centre for Health Information

**Entities: Newfoundland and Labrador Centre for Health Information
Health and Community Services**

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| Newfoundland and Labrador Centre for Health Information | | | |
| <i>1. The Centre should conduct and document job competitions for all job postings.</i> | √ | | |
| <i>2. The Centre should ensure compensation policies are consistent with those of Government.</i> | | √ | |
| <i>3. The Centre should ensure Centre policy is followed regarding: an effort to hire at step 1 prior to upscale hiring, reclassification documentation required, and amounts paid to terminated employees.</i> | √ | | |
| <i>4. The Centre should consider whether a position vacancy can be filled with a permanent or temporary salaried hire prior to a decision to outsource work to a consultant.</i> | √ | | |
| <i>5. The Centre should recommend selection criteria that could be considered by the Lieutenant-Governor in Council when making appointments to the Board.</i> | √ | | |
| Health and Community Services | | | |
| <i>1. The Department should provide a designate to be the departmental representative on the Board.</i> | √ | | |
| <i>2. The Department should ensure that a chairperson is appointed by Lieutenant-Governor in Council to fill the vacancy that has existed since September 2011.</i> | √ | | |
| <i>3. The Department should consider current frameworks for effective governance and whether the CEO of the Centre should be a voting member of the Board.</i> | √ | | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.8 Western Regional Health Authority

Entity: Western Regional Health Authority

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The Authority should ensure compensation and recruitment practices are in accordance with Authority and Government policy.</i> | √ | | |
| <i>2. The Authority should maintain adequate documentation in competition and personnel files.</i> | √ | | |
| <i>3. The Authority should have all job positions approved by Human Resource Secretariat.</i> | √ | | |
| <i>4. The Authority should calculate employee compensation accurately.</i> | √ | | |
| <i>5. The Authority should monitor and record employee leave and overtime in accordance with Government and Authority policy, and collective agreements.</i> | √ | | |
| <i>6. The Authority should comply with Government's travel rules by ensuring travel claims are complete and documentation of approval is maintained.</i> | √ | | |
| <i>7. The Authority should comply with Government's relocation policy for all employees and ensure that return-in-service agreements are signed and approved.</i> | √ | | |
| <i>8. The Authority should control and monitor expenditures to identify inappropriate and unnecessary expenditures.</i> | √ | | |
| <i>9. The Authority should adhere to the Board's by-laws.</i> | √ | | |
| <i>10. The Authority should put processes and procedures in place to comply with the Public Tender Act and Regulations.</i> | | √ | |
| <i>11. The Authority should develop and implement policies and procedures for the identification, recording, controlling and monitoring of capital assets.</i> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 12. The Authority should control and monitor vehicle expenditures including fuel credit cards and insurance. | | √ | |
| 13. The Authority should review and formalize its properties leasing arrangements and comply with its Residential Property Guidelines. | | √ | |
| 14. The Authority should adhere to the Heating Oil Storage Tank System Regulations, 2003 on fuel tank registration. | √ | | |

Part 3.9 Monitoring of Municipalities

Entity: Municipal and Intergovernmental Affairs

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. The Department should ensure budgets and financial statements are submitted in compliance with the Municipalities Act, 1999. | | √ | |
| 2. The Department should ensure a time frame is established for the inspection of all municipalities to ensure compliance with the Municipal Affairs Act. | | | √ |
| 3. The Department should consider establishing performance measures and reporting requirements for all areas related to the monitoring of municipalities. | | | √ |
| 4. The Department should consider establishing operational plans for all divisions of the Municipal Support and Policy Branch. | | | √ |
| 5. The Department should ensure the total liability for municipal long-term debt is monitored and reported upon. | | | √ |
| 6. The Department should ensure the arrears on all municipal debt are tracked and monitored. | | | √ |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 7. <i>The Department should ensure information relating to budgets, financial statements and municipal inspections are properly recorded in the MIMS database.</i> | √ | | |
| 8. <i>The Department should develop and communicate well defined policies and procedures covering the monitoring of municipalities.</i> | | √ | |

Part 3.10 Special Assistance Grant Program

Entity: Municipal and Intergovernmental Affairs

| Recommendation | Status | | |
|---|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should finalize program guidelines for the Special Assistance Grant Program.</i> | | √ | |
| 2. <i>The Department should make the guidelines available on the Department's website.</i> | | | √ |
| 3. <i>The Department should comply with the guidelines in a consistent manner.</i> | | | √ |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.11 Forestry Industry Diversification Program

**Entity: Fisheries and Aquaculture
(formerly Natural Resources)**

| Recommendation | Status | | |
|--|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The Department should ensure project proposals are properly assessed before being approved to ensure all projects meet the criteria established for funding, required documentation is received and the long-term viability of a project is supported.</i> | √ | | |
| <i>2. The Department should confirm all sources of funding prior to project approval.</i> | √ | | |
| <i>3. The Department should develop Program guidelines that address the eligibility of expenses related to timing, HST, and related parties.</i> | √ | | |
| <i>4. The Department should comply with Program guidelines related to funding percentages.</i> | √ | | |
| <i>5. The Department should monitor the underlying conditions within each Offer of Funding to ensure conditions are being met.</i> | √ | | |
| <i>6. The Department should monitor and report on Program and project outcomes to ensure that Program objectives are being met and actual project results are in line with expected project results.</i> | | √ | |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.12 Government Purchasing Agency – *Public Tender Act* Exceptions

Entity: Service NL

| Recommendation | Status | | |
|---|--|------------------------------|------------------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| <i>1. The Government Purchasing Agency should inform heads of the non-departmental bodies when Form Bs are submitted late.</i> | √ | | |
| <i>2. The Government Purchasing Agency should institute a system for reporting Form Bs that achieves compliance with the Act.</i> | √ | | |
| <i>3. The Government Purchasing Agency should ensure that Form Bs are date stamped upon receipt.</i> | √ | | |
| <i>4. The Agency should improve its clarification and adjudication procedures of Form Bs.</i> | √ | | |
| <i>5. The Agency should ensure files possess sufficient documentation supporting both the adjudication process and the rationale supporting the tender exception.</i> | √ | | |
| <i>6. The Agency should address both the challenge and opinion letter to the heads of the government funded bodies.</i> | | | √ |
| <i>7. The Agency should develop a system for monitoring the key risk factors pertinent to the application and reporting of tender exceptions.</i> | | | √ |
| <i>8. The Agency should incorporate these risk factors into the development of an annual risk-based Audit Schedule.</i> | | | √ |
| <i>9. The Agency should conduct follow-up audits after the initial audit to determine compliance.</i> | | | √ |

**Details of Recommendations by Year,
2009 through 2012 Annual Reports**

Part 3.13 Insurance Adjusters, Agents and Brokers Regulation

Entity: Service NL

| Recommendation | Status | | |
|--|---|-----------------------|-----------------|
| | Fully implemented or otherwise resolved | Partially implemented | Not implemented |
| 1. <i>The Department should ensure that licensing is in compliance with the Act and Regulations including annual filing requirements, sponsorship requirements, and terminated license requirements.</i> | | √ | |
| 2. <i>The Department should enforce the licensee financial reporting requirements by the required deadlines and review the reports to ensure compliance with requirements.</i> | √ | | |
| 3. <i>The Department should develop a risk based system to identify, assess and document the risk for each licensee to determine the priority and frequency of examination activity.</i> | | √ | |
| 4. <i>The Department should perform on-site examinations of licensees, in accordance with the risks identified, to ensure compliance with the Act, Regulations, and related policies.</i> | | X | |
| 5. <i>The Department should establish performance measures and reporting requirements for all areas of Financial Services Regulation</i> | | | X |
| 6. <i>The Department should create and operational plan for the Financial Services Regulation Division</i> | | | X |
| 7. <i>The Department should develop and communicate documented policies and procedures for all areas of financial services regulation, including the ALERT system.</i> | | √ | |
| 8. <i>The Department should review the ALERT system's structure to ensure data accuracy and validity.</i> | | √ | |

