



Monitoring Report on Outstanding Performance Audit Recommendations 2014 - 2020

April 2023



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR



Why We Did This Monitoring Report

Resolving past Auditor General performance audit recommendations is important for government to demonstrate its responsiveness and improve the delivery of the programs and services that are critical to Newfoundlanders and Labradorians.

Given there are numerous outstanding recommendations, some nearly a decade old, this information report covers audit reports issued from 2014 to 2020 and provides a status update on those recommendations. The report is also in response to our discussions with the Public Accounts Committee, which inquired about the status of outstanding recommendations in 2022.



Observations

We are concerned that recommendations issued nearly a decade ago are still not fully resolved and that 91 of the 111 outstanding recommendations (82%) are more than six years old. Particularly concerning are the subject areas that remain outstanding from the 2016, 2017 and 2019 reports.

Only 63% (192 of 303) of the recommendations from our past reports (2014 - 2020) have been fully implemented or otherwise resolved.

Of the 37% outstanding (111 of 303), 33% (100 of 303) have been partially implemented and 4% (11 of 303) have had no action taken at all.



Why It Matters

Recommendations are a critical part of audit reports and it is important for the departments and entities we audit to fully implement or otherwise resolve our recommendations.

Approximately one of every three recommendations remains outstanding, and we are particularly concerned with the number of departments and entities that had overall low implementation rates across a number of reports, some of which date back to 2014.

As a result of recommendations not being fully implemented, risks remain, or further risk may be created.



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

What actions is government taking to resolve the 111 outstanding performance audit recommendations?

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Background

The Office of the Auditor General performs performance audits that examine how well the Government of Newfoundland and Labrador manages its resources and operations. Performance audits also assess whether government departments and entities are achieving their objectives effectively, economically, and efficiently.

Performance audits include recommendations that Government is expected to implement or otherwise resolve, generally within three years. Our Office requires Government to provide written updates annually. Our monitoring processes provide the Public Accounts Committee, the House of Assembly, and the public with information on Government's response to recommendations.

This information report on past recommendations covers audit reports issued from December 2014 to December 2020. It is also in response to our Office's discussions with the Public Accounts Committee, who inquired about the status of outstanding recommendations in 2022.

Our Office classifies and reports on the status of recommendations in one of three categories:

- Fully Implemented or Otherwise Resolved – the recommendation has been adequately addressed or circumstances have changed so that the recommendation is no longer applicable;
- Partially Implemented – action on the recommendation is in progress, but not complete; or
- No Action – action on the recommendation has not yet started.

There were 25 entities and departments included in audit reports from 2014 to 2020, resulting in 303 recommendations.

There were 32 subject areas included in the audit reports from 2014 to 2020:

- Acute Care Bed Management
- Aquaculture Industry Support
- Child Protection Services
- Climate Change
- Compensation Practices in Government Entities
- Financial Assistance to Business
- Fire and Emergency Services – Newfoundland and Labrador
- Government Preparedness for Changing Demographics
- Healthy Eating in Schools
- Labour Market Development Agreement
- Management of Firearms and Ammunition
- Management of the Procurement of Goods and Services
- Memorial University of Newfoundland
- Municipal Infrastructure
- Newfoundland and Labrador Energy Plan
- Newfoundland and Labrador Liquor Corporation
- Newfoundland and Labrador Prescription Drug Program
- Nutrition in Long-Term Care Facilities
- Office of the Chief Information Officer
- Oversight of Provincial Wellness Priorities
- Pension Plan Regulation



- Personal Care Home Regulation
- Provincial Home Support Program
- Road Ambulance Services
- Road Quality
- Safety and Weight Inspections of Commercial Vehicles
- Salaried Physicians
- Student Transportation
- Teacher Allocation in Schools
- Teacher Professional Development
- Use of External Consultants
- Use of Government Vehicles

We did not include five reports from 2021 and 2022 in this report, as they are within the initial three-year implementation framework:

- MV Veteran and MV Legionnaire
- Physical Mitigation of Muskrat Falls Reservoir Wetlands
- Nalcor Energy
- Nalcor Energy – Compensation
- Adult Custody and Community Corrections



Summary Status of Recommendations

Recommendations are a critical part of audit reports and it is important for the departments and entities we audit to fully implement or otherwise resolve our recommendations in order to improve the delivery of the programs and services that are critical to Newfoundlanders and Labradorians.

Table 1 demonstrates the status of recommendations. Only 63 per cent (192 of 303) of the recommendations from our past reports (2014 - 2020) have been fully implemented or otherwise resolved. Of the 37 per cent outstanding (111 of 303), 33 per cent (100 of 303) have been partially implemented and four per cent (11 of 303) have had no action taken at all.

Status of Recommendations (2014-2020) - Table 1

Entity	Fully Implemented or Otherwise Resolved	Partially Implemented	No Action	Total	% Fully Implemented	% Outstanding
Board of Commissioners of Public Utilities		1		1	0%	100%
Municipal & Provincial Affairs ¹		1		1	0%	100%
Newfoundland & Labrador Film Development Corporation		1		1	0%	100%
Newfoundland and Labrador Legal Aid Commission		1		1	0%	100%
Tourism, Culture, Arts & Recreation		1	3	4	0%	100%
Finance	1	1	2	4	25%	75%
Newfoundland & Labrador English School District	10	16		26	38%	62%
Justice & Public Safety ²	2	2	1	5	40%	60%



Summary Status of Recommendations

Entity	Fully Implemented or Otherwise Resolved	Partially Implemented	No Action	Total	% Fully Implemented	% Outstanding
Labrador-Grenfell Regional Health Authority	5	7		12	42%	58%
Health & Community Services ³	15	15	4	34	44%	56%
Executive Council	3	3		6	50%	50%
Eastern Regional Health Authority	16	15		31	52%	48%
Industry, Energy & Technology ⁴	4	3		7	57%	43%
Central Regional Health Authority	9	6		15	60%	40%
Western Regional Health Authority	17	10		27	63%	37%
Education ⁵	13	5	1	19	68%	32%
Transportation & Infrastructure ⁶	13	4		17	76%	24%
Newfoundland & Labrador Liquor Corporation	4	1		5	80%	20%
Digital Government and Service NL ⁷	15	3		18	83%	17%
Children, Seniors & Social Development	25	3		28	89%	11%
Memorial University of Newfoundland	11	1		12	92%	8%
Workplace NL	1			1	100%	0%
Office of the Chief Information Officer	13			13	100%	0%
Fisheries, Forestry & Agriculture ⁸	14			14	100%	0%
Municipal Assessment Agency Inc.	1			1	100%	0%
Total	192	100	11	303	63%	37%

1. Previously Municipal Affairs and Environment

2. Includes recommendations previously issued to Municipal Affairs

3. Includes recommendations previously issued to Children, Seniors and Social Development

4. Previously Natural Resources, and includes recommendations previously issued to Business, Tourism, Culture and Rural Development

5. Previously Advanced Education and Skills or Education and Early Childhood Development

6. Previously Transportation and Works, and includes recommendations previously issued to Municipal and Intergovernmental Affairs

7. Previously Service NL

8. Previously Fisheries and Aquaculture or Fisheries and Land Resources

Variations in implementation rates warrant further analysis, particularly when approximately one of every three recommendations remains outstanding. Table 2 outlines the implementation status by entity, detailing multiple audit report topics where applicable. We are particularly concerned with the number of departments and entities that had overall low implementation rates across a number of reports, some of which date back to 2014.

There were five entities and departments that had a zero per cent implementation rate for the period of our review:

- Board of Commissioners of Public Utilities
- Department of Municipal and Provincial Affairs
- Newfoundland and Labrador Film Development Corporation
- Newfoundland and Labrador Legal Aid Commission
- Department of Tourism, Culture, Arts and Recreation

Entities with low overall implementation rates included:

- Department of Finance - 25 per cent
- Newfoundland and Labrador English School District - 38 per cent
- Department of Justice and Public Safety - 40 per cent
- Labrador-Grenfell Regional Health Authority - 42 per cent
- Department of Health and Community Services - 44 per cent
- Executive Council - 50 per cent
- Eastern Regional Health Authority - 52 per cent

We commend the four entities that fully implemented their recommendations in a timely manner, with a 100 per cent implementation rate. Particularly noteworthy are the Department of Fisheries, Forestry and Agriculture, which fully implemented 14 recommendations from three reports, and the Office of the Chief Information Officer, which fully implemented 13 recommendations from three reports.



Status of Recommendations by Entity - Table 2

Board of Commissioners of Public Utilities

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Compensation Practices in Government Entities	2017	1		1	0%
	Total	1		1	0%

Central Regional Health Authority

Personal Care Home Regulation	2015	6	5	1	83%
Acute Care Bed Management	2016	4	3	1	75%
Salaried Physicians	2016	4	1	3	25%
Compensation Practices in Government Entities	2017	1		1	0%
	Total	15	9	6	60%

Children, Seniors & Social Development

Government Preparedness for Changing Demographics	2017	1	1		100%
Child Protection Services	2016	27	24	3	89%
	Total	28	25	3	89%

Digital Government & Service NL 1

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Personal Care Home Regulation	2015	8	7	1	88%
Safety and Weight Inspections of Commercial Vehicles	2016	6	5	1	83%
Pension Plan Regulation	2015	4	3	1	75%
Total		18	15	3	83%

Eastern Regional Health Authority

Nutrition in Long-Term Care Facilities	2015	9	8	1	89%
Personal Care Home Regulation	2015	5	4	1	80%
Acute Care Bed Management	2016	4	3	1	75%
Salaried Physicians	2016	4	1	3	25%
Provincial Home Support Program	2017	5		5	0%
Road Ambulance Services	2016	4		4	0%
Total		31	16	15	52%

Education

Labour Market Development Agreement 2	2015	2	2		100%
Memorial University of Newfoundland 2	2014	3	1	2	33%
Government Preparedness for Changing Demographics 3	2017	2	2		100%
Teacher Allocation in Schools 3	2016	4	3	1	75%
Teacher Professional Development 3	2015	7	5	2	71%
Student Transportation 3	2019	1		1	0%
Total		19	13	6	68%

Executive Council

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Climate Change	2017	2	2		100%
Compensation Practices in Government Entities	2017	4	1	3	25%
	Total	6	3	3	50%

Finance

Government Preparedness for Changing Demographics	2017	1	1		100%
Financial Assistance to Business	2015	3		3	0%
	Total	4	1	3	25%

Fisheries, Forestry and Agriculture

Aquaculture Industry Support ⁴	2014	5	5		100%
Financial Assistance to Business ⁴	2015	3	3		100%
Management of Firearms and Ammunition ⁵	2018	6	6		100%
	Total	14	14		100%

Health & Community Services

Government Preparedness for Changing Demographics	2017	1	1		100%
Newfoundland and Labrador Prescription Drug Program	2015	10	10		100%
Salaried Physicians	2016	6	2	4	33%
Road Ambulance Services	2016	8	1	7	13%
Nutrition in Long-Term Care Facilities	2015	2		2	0%

Health and Community Services (continued)

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Oversight of Provincial Wellness Priorities	2019	4		4	0%
Personal Care Home Regulation	2015	2		2	0%
Healthy Eating in Schools ⁶	2019	1	1		100%
Total		34	15	19	44%

Industry, Energy & Technology

Financial Assistance to Business ⁷	2015	3		3	0%
Financial Assistance to Business ⁸	2015	3	3		100%
Newfoundland and Labrador Energy Plan ⁸	2014	1	1		100%
Total		7	4	3	57%

Justice & Public Safety

Newfoundland and Labrador Liquor Corporation	2020	1		1	0%
Fire and Emergency Services – Newfoundland and Labrador ⁹	2016	4	2	2	50%
Total		5	2	3	40%

Labrador-Grenfell Regional Health Authority

Personal Care Home Regulation	2015	4	4		100%
Acute Care Bed Management	2016	4	1	3	25%
Salaried Physicians	2016	4		4	0%
Total		12	5	7	42%

Memorial University of Newfoundland

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Salaried Physicians	2016	2	2		100%
Memorial University of Newfoundland	2014	10	9	1	90%
	Total	12	11	1	92%

Municipal and Provincial Affairs ¹⁰

Government Preparedness for Changing Demographics	2017	1		1	0%
	Total	1		1	0%

Municipal Assessment Agency Inc.

Compensation Practices in Government Entities	2017	1	1		100%
	Total	1	1		100%

Newfoundland and Labrador English School District

Teacher Allocation in Schools	2016	1	1		100%
Student Transportation	2019	12	7	5	58%
Management of the Procurement of Goods and Services	2018	2	1	1	50%
Teacher Professional Development	2015	7	1	6	14%
Healthy Eating in Schools	2019	4		4	0%
	Total	26	10	16	38%

Newfoundland and Labrador Film Development Corporation

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Compensation Practices in Government Entities	2017	1		1	0%
	Total	1		1	0%

Newfoundland and Labrador Legal Aid Commission

Compensation Practices in Government Entities	2017	1		1	0%
	Total	1		1	0%

Newfoundland and Labrador Liquor Corporation

Newfoundland and Labrador Liquor Corporation	2020	4	4		100%
Compensation Practices in Government Entities	2017	1		1	0%
	Total	5	4	1	80%

Office of the Chief Information Officer

Labor Market Development Agreement	2015	3	3		100%
Office of the Chief Information Officer	2015	9	9		100%
Safety and Weight Inspections of Commercial Vehicles	2016	1	1		100%
	Total	13	13		100%

Tourism, Culture, Arts and Recreation

Oversight of Provincial Wellness Priorities	2019	4		4	0%
	Total	4		4	0%

Transportation and Infrastructure

Report Topic	Report Year	Total	Fully Implemented or Otherwise Resolved	Partially Implemented or No Action	% Implemented
Municipal Infrastructure ¹¹	2015	4	3	1	75%
Safety and Weight Inspections of Commercial Vehicles ¹²	2016	1	1		100%
Use of External Consultants ¹²	2015	2	2		100%
Use of Government Vehicles ¹²	2014	2	2		100%
Road Quality ¹²	2017	8	5	3	63%
	Total	17	13	4	76%

Western Regional Health Authority

Acute Care Bed Management	2016	4	4		100%
Nutrition in Long-Term Care Facilities	2015	9	8	1	89%
Personal Care Home Regulation	2015	5	4	1	80%
Salaried Physicians	2016	4	1	3	25%
Provincial Home Support Program	2017	5		5	0%
	Total	27	17	10	63%

Workplace NL

Compensation Practices in Government Entities	2017	1	1		100%
	Total	1	1		100%
	TOTAL	303	192	111	

1. Previously Service NL
2. Previously Advanced Education and Skills
3. Previously Education and Early Childhood Development
4. Previously Fisheries and Aquaculture
5. Previously Fisheries and Land Resources
6. Includes recommendations previously issued to Children, Seniors and Social Development
7. Previously Natural Resources and includes recommendations previously issued to Business, Tourism, Culture and Rural Development
8. Previously Natural Resources
9. Includes recommendations previously issued to Municipal Affairs
10. Previously Municipal Affairs and Environment
11. Includes recommendations previously issued to Municipal and Intergovernmental Affairs
12. Previously Transportation and Works

Another way to assess performance audit recommendation status is by subject area. Again, we are particularly concerned with a number of reports that had low implementation rates. Table 3 displays the outstanding recommendations by report topic and the related departments and entities accountable for those recommendations.

There were two reports that had a zero per-cent implementation rate during our review period:

Provincial Home Support Program (2017)

The Eastern Regional Health Authority did not implement any of its five recommendations, nor did the Western Regional Health Authority implement any of its five recommendations. The recommendations in this audit are still relevant, given the demand for home support services and the growing number of seniors in the province. Health authorities must have effective assessment and monitoring processes to ensure seniors are provided with timely and safe home support services.

Oversight of Provincial Wellness Priorities (2019)

The Department of Health and Community Services did not implement any of its four recommendations, nor did the Department of Tourism, Culture, Arts and Recreation implement any of its four recommendations. The recommendations in this audit are significant, since the province has some of the highest rates of chronic diseases in the country. These departments must have effective oversight processes in place regarding the province's wellness priorities that support healthy living and the prevention of chronic diseases.

The following is an overview of the five reports with low implementation rates, with recommendations that remain relevant:

Road Ambulance Services (2016)

This report currently has an overall implementation rate of eight per cent, a result of the Eastern Regional Health Authority not implementing any of its four recommendations and the Department of Health and Community Services not implementing seven of its eight recommendations. The recommendations from this audit relate to a program that provides an essential service to Newfoundlanders and Labradorians. In many instances, a road ambulance is the first point of contact for an individual in an emergency situation and the quality of care provided could have a direct impact on the outcome of the patient's condition.

Healthy Eating in Schools (2019)

This report had an overall implementation rate of 20 per cent. Although the Department of Health and Community Services fully implemented its one recommendation, the results are offset by the Newfoundland and Labrador English School District not implementing any of its four recommendations. The recommendations from this audit are important since the province has the highest rate of overweight or obese youth when compared to other Canadian provinces. Childhood obesity is a precursor to adult health risks, which not only impact an individual's quality of life but can have a significant burden on the province's health care system.

Compensation Practices in Government Entities (2017)

This report had an overall implementation rate of 27 per cent. While Municipal Assessment Agency Inc. and Workplace NL fully implemented their respective recommendation, this was offset by Executive Council not implementing three of its four recommendations, as well as five entities not implementing their respective one recommendation. Consistent compensation practices and policies across government ensure compensation equity and fairness, and helps to ensure costs are adequately managed and controlled.

Salaried Physicians (2016)

This report had an overall implementation rate of 29 per cent. While Memorial University of Newfoundland fully implemented its two recommendations, the Department of Health and Community Services did not implement four of its six recommendations. The Eastern, Central and Western Health Authorities did not implement three of their four recommendations respectively, and the Labrador-Grenfell Regional Health Authority did not implement any of its four recommendations. It is important for the department and the health authorities to ensure that the hiring of salaried physicians is evidence-based and that the workloads of salaried physicians are formally measured. Given the competing demand for healthcare dollars and the significant amount of money being spent on salaried physicians, it is important these entities know whether they are receiving value for money from salaried physicians.

Teacher Professional Development (2015)

This report had an overall implementation rate of 43 per cent. While the Department of Education implemented five of its seven recommendations, the Newfoundland and Labrador English School District did not implement six of its seven recommendations. The recommendations from this audit were focused on ensuring that teachers receive the professional development they need, so that a highly qualified workforce is developed for the benefit of all learners.

We commend the departments and entities that fully implemented the 42 recommendations on the following report topics:

- Aquaculture Industry Support (2014)
- Newfoundland and Labrador Energy Plan (2014)
- Use of Government Vehicles (2014)
- Labour Market Development Agreement (2015)
- Newfoundland and Labrador Prescription Drug Program (2015)
- Office of the Chief Information Officer (2015)
- Use of External Consultants (2015)
- Climate Change (2017)
- Management of Firearms and Ammunition (2018)



Recommendations Outstanding by Audit Topic - Table 3

Provincial Home Support Program - 2017

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Eastern Regional Health Authority	5	100%
Western Regional Health Authority	5	100%
Total	10	100%

Oversight of Provincial Wellness Priorities -2019

Health and Community Services	4	100%
Tourism, Culture, Arts and Recreation	4	100%
Total	8	100%

Road Ambulance Services - 2016

Health and Community Services	7	87%
Eastern Regional Health Authority	4	100%
Total	11	92%

Healthy Eating in Schools - 2019

Health and Community Services 1		0%
Newfoundland and Labrador English School District	4	100%
Total	4	80%

1. Previously issued to Children, Seniors and Social Development

Compensation Practices in Government Entities - 2017

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Municipal Assessment Agency Inc.		0%
Workplace NL		0%
Executive Council	3	75%
Board of Commissioners of Public Utilities	1	100%
Central Regional Health Authority	1	100%
Newfoundland and Labrador Film Development Corporation	1	100%
Newfoundland and Labrador Legal Aid Commission	1	100%
Newfoundland and Labrador Liquor Corporation	1	100%
Total	8	73%

Salaried Physicians - 2016

Memorial University of Newfoundland		0%
Health and Community Services	4	67%
Central Regional Health Authority	3	75%
Eastern Regional Health Authority	3	75%
Western Regional Health Authority	3	75%
Labrador-Grenfell Regional Health Authority	4	100%
Total	17	71%

Teacher Professional Development - 2015

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Education ²	2	29%
Newfoundland and Labrador English School District	6	86%
Total	8	57%

Financial Assistance to Business - 2015

Fisheries, Forestry and Agriculture ³		0%
Industry, Energy and Technology ⁴		0%
Finance	3	100%
Industry, Energy and Technology ⁵	3	100%
Total	6	50%

Fire and Emergency Services – Newfoundland and Labrador - 2016

Justice and Public Safety ⁶	2	50%
Total	2	50%

Management of the Procurement of Goods and Services - 2018

Newfoundland and Labrador English School District	1	50%
Total	1	50%

2. Previously Education and Early Childhood Development

3. Previously Fisheries and Aquaculture.

4. Previously Natural Resources.

5. Previously Natural Resources, previously issued to Business, Tourism, Culture and Rural Development

6. Previously issued to Municipal Affairs

Student Transportation - 2019

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Newfoundland and Labrador English School District	5	42%
Education 7	1	100%
Total	6	46%

Road Quality - 2017

Transportation and Infrastructure 8	3	37%
Total	3	37%

Acute Care Bed Management - 2016

Western Regional Health Authority		0%
Central Regional Health Authority	1	25%
Eastern Regional Health Authority	1	25%
Labrador-Grenfell Regional Health Authority	3	75%
Total	5	31%

Municipal Infrastructure - 2015

Transportation and Infrastructure 9	1	25%
Total	1	25%

Pension Plan Regulation - 2015

Digital Government and Service NL 10	1	25%
Total	1	25%

7. Previously Education and Early Childhood Development

8. Previously Transportation and Works

9. Previously issued to Municipal and Intergovernmental Affairs

10. Previously Service NL

Memorial University of Newfoundland - 2014

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Memorial University of Newfoundland	1	10%
Education (was Advanced Education and Skills)	2	67%
Total	3	23%

Nutrition in Long-Term Care Facilities - 2015

Eastern Regional Health Authority	1	11%
Western Regional Health Authority	1	11%
Health and Community Services	2	100%
Total	4	20%

Personal Care Home Regulation - 2015

Labrador-Grenfell Regional Health Authority		0%
Digital Government and Service NL (was Service NL)	1	12%
Central Regional Health Authority	1	17%
Eastern Regional Health Authority	1	20%
Western Regional Health Authority	1	20%
Health and Community Services	2	100%
Total	6	20%

Teacher Allocation in Schools - 2016

Newfoundland and Labrador English School District		0%
Education (was Education and Early Childhood Development)	1	25%
Total	1	20%

Newfoundland and Labrador Liquor Corporation - 2020

Entity	# of Recommendations Outstanding	% of Recommendations Outstanding
Newfoundland and Labrador Liquor Corporation	1	0%
Justice and Public Safety	1	100%
Total	1	20%

Government Preparedness for Changing Demographics - 2017

Children, Seniors and Social Development		0%
Education (was Education and Early Childhood Development)		0%
Finance		0%
Health and Community Services		0%
Municipal and Provincial Affairs (was Municipal Affairs and Environment)	1	100%
Total	1	17%

Safety and Weight Inspections of Commercial Vehicles - 2016

Office of the Chief Information Officer		0%
Transportation and Infrastructure (was Transportation and Works)		0%
Digital Government and Service NL (was Service NL)	1	17%
Total	1	12%

Child Protection Services - 2016

Children, Seniors and Social Development	3	11%
Total	3	11%
TOTAL	111	37%

Our final performance audit recommendation analysis relates to the progress towards full implementation or resolution. We are concerned that recommendations issued nearly a decade ago are still not fully resolved and that 91 of the 111 outstanding recommendations (82 per cent) are more than six years old. Particularly concerning are the subject areas that remain outstanding from the 2016, 2017 and 2019 reports.

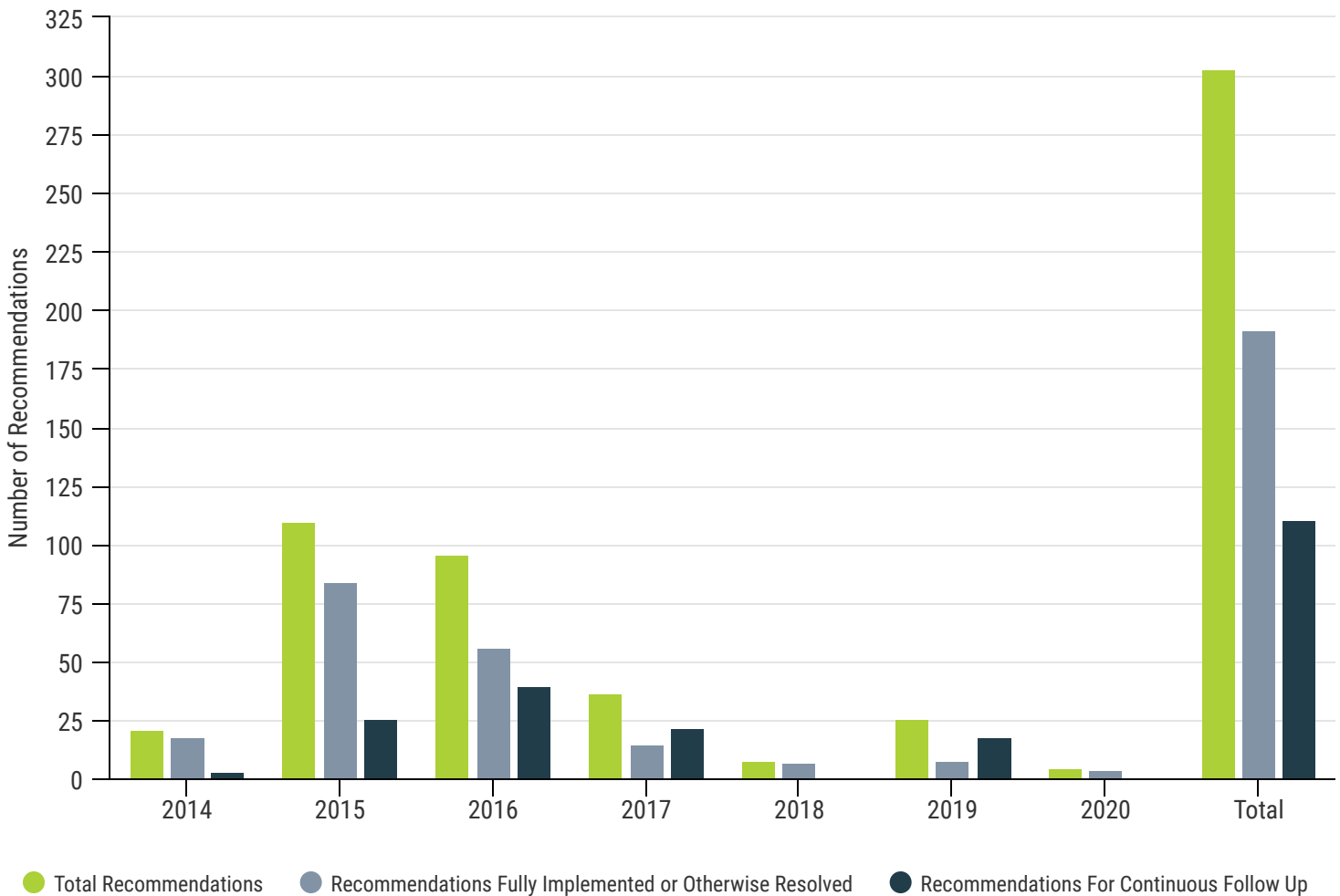
There are 62 recommendations outstanding from the 2016 and 2017 reports, with 69 per cent (43 recommendations) related to the healthcare sector:

- Salaried Physicians - 17 outstanding recommendations
- Road Ambulance Services - 11 outstanding recommendations
- Provincial Home Support Program - 10 outstanding recommendations
- Acute Care Bed Management - 5 outstanding recommendations

As a result of these recommendations not being fully implemented, risks remain:

- it may be difficult to determine whether workload expectations are being met for salaried physicians if an accountability system does not exist to track workload levels;
- if the skill levels of road ambulance service providers are not meeting requirements, an appropriate standard of care may not be met;
- without effective assessment and monitoring processes, seniors may not be provided with timely and safe home support services; and
- ineffective and inefficient processes in admitting and discharging acute care patients from hospitals could lead to increased or unnecessary lengths of stays, unnecessary wait times and increased costs.

Progress Toward Full Implementation



Out of the remaining 19 outstanding recommendations from the 2016 and 2017 reports, eight relate to the Compensation Practices in Government Entities report. Executive Council is the most significant contributor with three outstanding recommendations while the remainder of the outstanding recommendations are shared among five other entities. Executive Council has not reviewed all of their policies to determine whether there should be any changes or to determine which entities are exempt from following Government compensation policies. While some entities did move forward and review their policies, many entities did not and may be waiting for direction from Executive Council.

There are 18 outstanding recommendations from the 2019 reports, nine relate to the Newfoundland and Labrador English School District with four outstanding recommendations in the Healthy Eating in Schools report and five in the Student Transportation report.

There are also eight outstanding recommendations from the Oversight of Provincial Wellness Priorities report where the Department of Health and Community Services and the Department of Tourism, Culture, Arts and Recreation each have four outstanding recommendations. The 2019 reports were recently monitored and reported in our 2022 Annual Report.

We would have expected that no recommendation would take six years to implement or otherwise resolve. This report demonstrates that our recommendations remain relevant and that the issues identified in the performance audits should be rectified by now.



Detailed Status of Recommendations

Board of Commissioners of Public Utilities


Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
<p>The Board of Commissioners of Public Utilities should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.</p>	●	



Central Regional Health Authority


Personal Care Home Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The Central Regional Health Authority should carry out resident care reassessments annually as required.		

Completed Recommendations

- The Health Authority should only license Personal Care Homes when they comply with the Personal Care Homes Operating Standards.
- The Health Authority should consider the merit of carrying out surprise monitoring visits of Personal Care Homes when determining whether Personal Care Homes are complying with the Personal Care Homes Operating Standards.
- The Health Authority should complete quarterly monitoring reports, which include the relevant Personal Care Homes Operating Standards, as required. The Central Regional Health Authority should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.
- The Health Authority should ensure that Personal Care Homes staff meet the minimum hiring requirements as required.
- The Central Regional Health Authority should resolve all complaints in a timely manner.

Acute Care Bed Management - 2016

Outstanding Recommendations	Partially Implemented	No Action
The Central Regional Health Authority should establish bed management processes and systems which include daily multidisciplinary meetings, daily bed huddles, electronic bed boards, posted and informative whiteboards in units and patient rooms, early discharge times, patient transfer/repatriation protocols, and information systems that promote good planning and monitoring of acute care bed usage/availability.		

Completed Recommendations

- The Health Authority should identify and/or establish performance indicators related to acute care bed management and ensure national benchmarks are identified or hospital targets are established for each performance indicator.
- The Health Authority should develop acute care bed management policies and procedures which encompass admission and discharge processes that are complete and comprehensive.
- The Health Authority should compare actual results to established benchmarks and targets for key performance indicators, in order to identify variances that require follow-up and action. Statistical and performance indicator reports should be provided to senior staff, bed managers and other interdisciplinary team members for effective planning and resource decisions.

Salaried Physicians - 2016

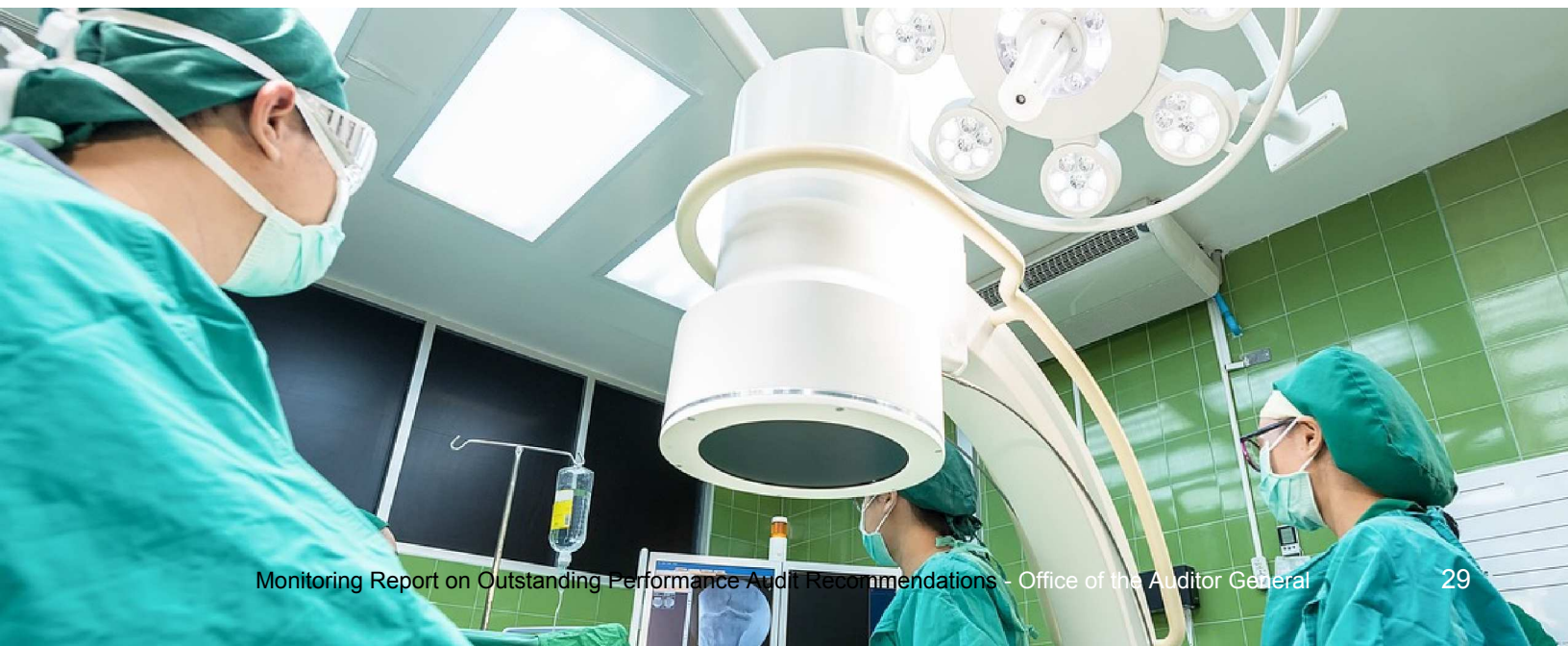
Outstanding Recommendations	Partially Implemented	No Action
The Central Regional Health Authority should develop and implement detailed workload requirements for salaried physicians.	●	
The Central Regional Health Authority should develop an accountability system to track the level of service provided by salaried physicians.	●	
The Central Regional Health Authority should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.	●	

Completed Recommendations

- The Health Authority should conduct performance appraisals in accordance with its internal policies.

Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
The Central Regional Health Authority should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.	●	



Children, Seniors and Social Development

Child Protection Services - 2016

Outstanding Recommendations	Partially Implemented	No Action
The department should consider implementing annual reviews for relative foster homes.	●	
The department should establish results-oriented goals and performance expectations to address program and service delivery system performance.	●	
The department should identify and monitor performance indicators to measure the performance of the Protective Intervention and In-Care Programs.	●	

Completed Recommendations

- The department's social workers' decisions in response to allegations of child maltreatment should be reviewed and approved by supervisors in accordance with the Risk Management Decision-Making Model.
- The department's social workers should complete and supervisors should review and approve safety assessments, safety plans and protection investigations in accordance with the Risk Management Decision Making Model.
- The department's social workers should complete and supervisors should approve Risk Assessment Instruments and Family Centered Action Plans for children in the Protective Intervention Program in accordance with the Risk Management Decision Making Model.
- The department should ensure that risks to children included in Family Centered Action Plans are clearly linked to the activities required to reduce those risks.
- The department should ensure that activities included in Family Centered Action Plans to reduce risks to children are measurable.
- The department's social workers should document on the Family Centered Action Plan whether activities were achieved by the completion dates set and whether risks to children were reduced.
- The department's social workers should visit higher-risk family homes more frequently than lower-risk family homes. The results of these visits should be documented in a timely manner.
- The department's social workers should complete and regional managers should approve Kinship Home Assessments prior to placing children in kinship homes in accordance with the Protection and In-Care Policy and Procedure Manual.
- The department should consider reassessing kinship homes that were approved under the previous Child Welfare Allowance Program.
- The department should address the risks to children when they are placed in kinship homes prior to receipt of criminal records and vulnerable sector check documentation from the police.

Completed Recommendations (continued)

- The department's Kinship Home Assessment Form should be revised to clearly indicate all of the people residing in kinship homes.
- The department's social workers should assess whether parents can financially support their children in kinship homes in accordance with the Protection and In-Care Policy and Procedure Manual.
- The department's social workers should prepare and review Kinship Care Agreements in accordance with the Protection and In-Care Policy and Procedure Manual.
- The department should review the level of financial support and social worker monitoring provided to children in kinship homes.
- The department's social workers should place children In-Care with placement resources in accordance with the Protection and In-Care Policy and Procedure Manual.
- The department's social workers should complete In-Care Progress Reports for children in accordance with the Protection and In-Care Policy and Procedure Manual.
- The Department's goals and tasks in the In-Care Progress Report work plans should be measurable and specific timeframes for completion should be set.
- The department's social workers should document on the In-Care Progress Report work plan whether goals and tasks were achieved and the service needs of children were met.
- The department should establish time to permanency expectations for children In-Care.
- The department's social workers should visit with children In-Care and placement resources once a month in accordance with the Protection and In-Care Policy and Procedure Manual. The results of these visits should be documented in a timely manner.
- The department's social workers should complete annual reviews of regular foster homes in accordance with the Protection and In-Care Policy and Procedure Manual.
- The department's Quality Assurance Division should develop policies and procedures and annual work plans to support and guide its activities, including the investigation of irregular statistical results in referral screenout rates.
- The department should provide the Quality Assurance Division with the accessible data necessary to monitor whether programs are delivered in accordance with Department policies and procedures.
- The department should report program performance results to the public.


Government Preparedness for Changing Demographics - 2017

Completed Recommendations

- The department should ensure that an assessment of future impacts of an aging population is completed on its operations related directly to seniors and related to its role in providing expertise and knowledge to departments on seniors and aging.

Digital Government and Service NL


Personal Care Home Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department's Government Service Centres should consider reporting the results of inspections of Personal Care Homes to the public.		

Completed Recommendations

- The department should consider implementing a risk-based approach to conducting inspections of Personal Care Homes.
- The department's Government Service Centres should revise inspection reports to identify key inspection areas including references to appropriate codes, standards and legislation.
- The department's Government Service Centres should carry out annual fire and life safety inspections of Personal Care Homes at least once per year as required.
- The department's Government Service Centres should ensure technical inspectors are trained to carry out fire and life safety inspections of Personal Care Homes as required.
- The department's Government Service Centres should ensure that critical deficiencies identified in Personal Care Homes are corrected immediately or within the timeframe specified.
- The department's Government Service Centres should provide Personal Care Homes with timeframes to correct non-critical deficiencies identified during inspections and ensure that the deficiencies are corrected within the timeframes specified.
- The department's Government Service Centres should conduct fire and life safety inspections and environmental health inspections at least 60 days prior to the license renewal date and recommend whether Personal Care Homes should continue to be licensed as required.

Pension Plan Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department should implement processes that would enable them to complete reviews of registrations, amendments, annual information returns and actuarial valuations, in a timely manner.		

Completed Recommendations

- The department should communicate instances of non-compliance to pension plan administrators on a timely basis.
- The department should consider implementing a policy for imposing penalties in instances of non-compliance.
- The department should investigate the development of a policy for identifying and performing external inspections/audits of pension plans registered with the Province.

Safety and Weight Inspections of Commercial Vehicles - 2016

Outstanding Recommendations	Partially Implemented	No Action
<p>The department, in conjunction with the Department of Transportation and Infrastructure, should ensure that it utilizes a life cycle management plan to ensure complete and accurate systems are in place to facilitate the Department's ability to effectively monitor and maintain Provincial weigh scales.</p>	●	


Completed Recommendations

- The department should monitor violation statistics, collision information, and other enforcement data and use this information to direct enforcement operations.
- The department should confirm inspectors receive required training prior to conducting inspections and that annual and other training recertification requirements are met.
- The department, in conjunction with the Office of the Chief Information Officer, should determine the cause of the problems identified with the information systems and resolve the issues identified.
- The department should develop a policies and procedures manual for the safety and weight inspections and enforcement of commercial vehicles.
- The department should establish a process to evaluate the effectiveness of highway enforcement and weigh scales for the commercial vehicles program.



Eastern Regional Health Authority


Nutrition in Long-Term Care Facilities - 2015

Outstanding Recommendations	Partially Implemented	No Action
<p>The Eastern Regional Health Authority should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up on significant variances.</p>		

Completed Recommendations

- The Health Authority should develop food and nutrition services policies and procedures consistent with the Operational Standards for Long-Term Care Facilities in Newfoundland and Labrador and consider working with the other regional health authorities and the Department of Health and Community Services to establish policies and procedures that are consistent across the Province.
- The Health Authority should ensure resident assessments are completed as required in order to maintain a current dietary profile for each resident.
- The Health Authority should ensure the nutritional contents of the master menus comply with Canada’s Food Guide, and those master menus are regularly assessed by a registered dietitian.
- The Health Authority should ensure a resident’s meal plan is established in accordance with the resident’s dietary assessment and that texture and any other major diet changes (excluding preferences) are reviewed and approved by a registered dietitian as required by the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador.
- The Health Authority should ensure food safety, food temperatures, food storage, food preparation and maintenance and cleaning schedules are monitored and in accordance with the Food Premises Regulations, the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and regional health authority policy.
- The Health Authority should provide meals to residents in accordance with their prescribed meal plans and at the appropriate temperature.
- The Health Authority should ensure residents are appropriately supervised during meals in accordance with the Operational Standards for Long-Term Care Facilities in Newfoundland and Labrador and applicable regional health authority policies.
- The Health Authority should improve their quality improvement processes by ensuring that process audits, complaints reporting and occurrences reporting are conducted in accordance with applicable regional health authority policies and such policies are consistent across the Province.


Personal Care Home Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The Eastern Regional Health Authority should carry out resident care reassessments annually as required.		

Completed Recommendations

- The Health Authority should only license Personal Care Homes when they comply with the Personal Care Homes' Operating Standards.
- The Health Authority should consider the merit of carrying out surprise monitoring visits of Personal Care Homes when determining whether Personal Care Homes are complying with the Personal Care Homes Operating Standards.
- The Health Authority should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.
- The Health Authority should ensure that Personal Care Homes staff meet the minimum hiring requirements as required.

Acute Care Bed Management - 2016

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should establish bed management processes and systems which include daily multidisciplinary meetings, daily bed huddles, electronic bed boards, posted and informative whiteboards in units and patient rooms, early discharge times, patient–transfer/repatriation protocols, and information systems that promote good planning and monitoring of acute care bed usage/availability.		

Completed Recommendations

- The Health Authority should identify and/or establish performance indicators related to acute care bed management and ensure national benchmarks are identified or hospital targets are established for each performance indicator.
- The Health Authority should develop acute care bed management policies and procedures which encompass admission and discharge processes that are complete and comprehensive.
- The Health Authority should compare actual results to established benchmarks and targets for key performance indicators, in order to identify variances that require follow-up and action. Statistical and performance indicator reports should be provided to senior staff, bed managers and other interdisciplinary team members for effective planning and resource decisions.

Road Ambulance Services - 2016

Outstanding Recommendations	Partially Implemented	No Action
<p>The Health Authority should ensure that the road ambulance services provided by private and community-based operators for the Eastern Regional Health Authority meet the skill levels required by the Department of Health and Community Services. In instances in which operators demonstrate that they must temporarily employ attendants with less than the required skill levels, the Eastern Regional Health Authority and the Department of Health and Community Services should ensure there is adequate documentation for relief under the "Best Efforts" policy.</p>	●	
<p>The Health Authority should ensure targets that the Department of Health and Community Services sets are being monitored for the eastern region of the Province.</p>	●	
<p>The Health Authority should ensure that Patience Care Reports are included in patient's medical records and that the Patient Care Reports are not altered after the patient transports are completed.</p>	●	
<p>The Health Authority should have systems and processes in place to effectively monitor the day-to-day operations of road ambulance services provided by base hospitals and private and community operators, and their compliance with Department of Health and Community Services policy.</p>	●	

Salaried Physicians - 2016

Outstanding Recommendations	Partially Implemented	No Action
<p>The Health Authority should develop and implement detailed workload requirements for salaried physicians.</p>	●	
<p>The Health Authority should develop an accountability system to track the level of service provided by salaried physicians.</p>	●	
<p>The Health Authority should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.</p>	●	

Completed Recommendations

- The Health Authority should conduct performance appraisals in accordance with its internal policies.

Provincial Home Support Program - 2017

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should complete clinical and financial assessments within established timeframes and should assess home support services for seniors at least annually.	●	
The Health Authority should ensure that they contact seniors in accordance with established timeframes.	●	
The Health Authority should ensure that they receive required financial reports and records annually from seniors who self-manage their home support services. The Eastern Regional Health Authority should review these reports and any financial records in the initial year as required and establish a process to review financial records on a more frequent basis beyond the initial year.	●	
The Health Authority should ensure that recurring issues identified in annual agency audits are adequately resolved prior to approving agencies to operate.	●	
The Health Authority should monitor the home support hours received by seniors and follow up on instances in which seniors were not provided with the home support hours they had been approved to receive.	●	



Education

Memorial University of Newfoundland - 2014

Outstanding Recommendations	Partially Implemented	No Action
The department should review the Provincial funding model to determine if it is efficient and effective and includes such factors as the capacity of the University to deliver programs, program costs per student, enrolment and output results.	●	
The department should consider a long-term plan to address the University's ageing infrastructure and maintenance needs.	●	

Completed Recommendations

- The department should review the tuition freeze policy to ensure it is still meeting the objective of providing accessibility to education for students from Newfoundland and Labrador.

Labour Market Development Agreement - 2015

Completed Recommendations

- The department should review its application and adjudication procedures relating to individuals and employers wishing to partake in Part II Employment Benefits to ensure the processes are in compliance with the program policies established under the Labour Market Development Agreement.
- The department should ensure that individuals applying to partake in Part II Employment Benefits provide sufficient information to substantiate the accuracy, existence, and completeness of their monthly household incomes.

Teacher Professional Development - 2015

Outstanding Recommendations	Partially Implemented	No Action
The School District, in consultation with the Department of Education, should establish a professional development policy on the recording and monitoring of attendance, and the training of absent teachers.	●	
The School District, in consultation with the Department of Education, should establish a policy on evaluation processes to be used to evaluate the quality and effectiveness of professional development sessions.	●	

Completed Recommendations

- The department should consider reviewing and revising its professional learning models to include the characteristics of effective professional development and agree on the best models to consistently implement professional development across the District.
- The department's overall professional development and individual session goals should be specific and communicated consistently across all regions of the District, with established targets linked back to student outcomes, where possible.
- The Newfoundland and Labrador English School District, in consultation with the Department of Education, should maintain an information system to record professional development sessions and teacher training.
- The department and the Newfoundland and Labrador English School District should monitor and report on the overall effectiveness of teacher professional development toward maintaining a highly qualified workforce and achieving desired student outcomes.
- The department should ensure expenditures recorded to the teacher professional development activity code are legitimate professional development expenses.

Teacher Allocation in Schools - 2016

Outstanding Recommendations	Partially Implemented	No Action
The department should, with the assistance of the Newfoundland and Labrador English School District, establish a formal evaluation framework that includes documented goals, specific objectives, performance indicators, expected outputs and expected outcomes. The department should use this framework to periodically evaluate the Teacher Allocation Model to determine whether intended results are being achieved.	●	

Teacher Allocation in Schools - 2016 (continued)

Completed Recommendations

- The department should determine whether an evaluation of the Teacher Allocation Model as directed by Cabinet is still required.
- The department should ensure that the Teacher Allocation Model reflects the teaching needs of Kindergarten classes.
- The department should ensure that the deployment for all Component 2 - needs-based teachers are supported, consistently applied amongst all Newfoundland and Labrador English School District regions and based upon the special needs of students each year.

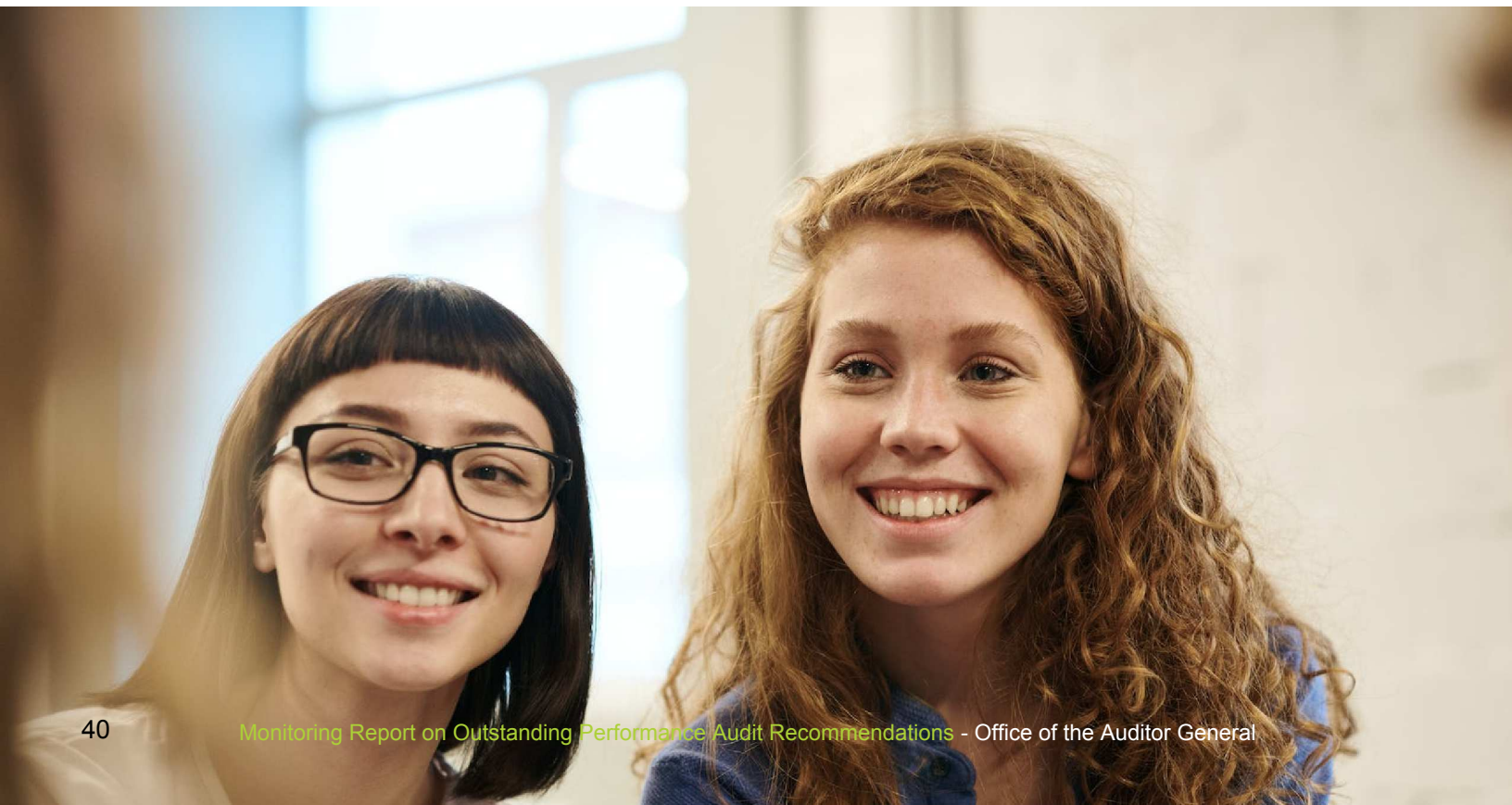
Government Preparedness for Changing Demographics - 2017

Completed Recommendations

- The department should ensure that changing demographics are considered, impacts have been assessed, long-term plans are created, and costs related to changing demographics are integrated into the financial forecast.
- The department should consider whether a change in legislation is required to allow the department to provide oversight of the two school districts as it relates to the K-12 school system.

Student Transportation - 2019

Outstanding Recommendations	Partially Implemented	No Action
The department should require the districts to establish and report on key performance indicators and targets for student transportation safety and efficiency.		●



Executive Council

Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
The Treasury Board Secretariat (formerly the Human Resource Secretariat) should complete its review of Government compensation policies, as directed by Cabinet.	●	
The Treasury Board Secretariat should determine which Government entities should comply with existing and revised compensation policies.	●	
The Treasury Board Secretariat should consider whether legislative change is necessary to clarify the role of boards of directors of Government entities in following Government compensation policies.	●	

Completed Recommendations

- The Treasury Board Secretariat should work with the departments to ensure they effectively communicate Government compensation policies to their respective entities.

Climate Change - 2017

Completed Recommendations

- Executive Council should ensure that when designing a plan to meet greenhouse gas emissions reduction targets, the expected impact of the actions set out is sufficient to achieve the targets.
- Executive Council should consider whether additional items could be designed which would result in measurable greenhouse gas emissions reductions that contribute to the Province reaching its overall greenhouse gas emissions reduction targets.

Finance

Financial Assistance to Business - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.	●	
The department should address whether program changes are required where programs are not meeting performance targets.		●
The department should report on program performance and this information should be periodically reported to the House of Assembly.		●

Government Preparedness for Changing Demographics - 2017

Completed Recommendations

- The Department of Finance should ensure that all departments are including costs associated with the changing demographics in their expense forecasts.



Fisheries, Forestry and Agriculture

Aquaculture Industry Support - 2014

Completed Recommendations

- The department should ensure that Aquaculture Capital Equity Program criteria are developed that align with the objectives of the program.
- The department should clearly demonstrate and document that all Aquaculture Capital Equity Program eligibility criteria have been met before making recommendations to Cabinet for investment approval.
- The department should develop guidelines for the Aquaculture Capital Equity Program that ensure consistent and appropriate terms and conditions, including those related to share redemption and dividends payable.
- The department should ensure compliance with all terms and conditions of the Contribution Agreements.
- The department should review and document the results of its review of the quarterly financial statements and annual audited financial statements that are submitted by Corporations in accordance with the Contribution Agreements.

Financial Assistance to Business - 2015

Completed Recommendations

- The department should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.
- The department should address whether program changes are required where programs are not meeting performance targets.
- The department should report on program performance and this information should be periodically reported to the House of Assembly.

Management of Firearms and Ammunition - 2018

Completed Recommendations

- The department should establish and communicate comprehensive policies and procedures to guide staff in the acquisition, disposition, recording, storage, use, movement and monitoring of firearms and ammunition.
- The department should ensure the inventory system is complete and accurate including:
 - updating the system on a timely basis for each acquisition, disposition and transfer of firearms and ammunition;
 - maintaining transaction history, supporting documentation, and relevant information for each inventory item; and
 - reconciling the inventory system and the Federal firearms registry on a periodic basis with inventory counts and investigating any discrepancies.
- The department should ensure the Federal firearms registry is updated on a timely basis for firearms that are acquired, lost, stolen or disposed of as required by legislation.
- The department should ensure secure access to, and storage of, firearms and ammunition at all storage locations throughout the province.

Management of Firearms and Ammunition - 2018 (continued)

Completed Recommendations

- The department should consider segregating the custody and record-keeping duties of staff involved with the firearms inventory, and if not practical to do so, ensure mitigating controls are in place.
- The department should develop an oversight framework for monitoring inventory management processes including establishing policies that:
 - outline the content and frequency of inventory reports to be reviewed by senior management for monitoring changes to inventory, inventory usage and inventory levels in relation to the delivery of its programs and staffing levels;
 - require annual and periodic inventory counts, including surprise counts; and
 - require the periodic review of the effectiveness of inventory controls and an assessment of any risks identified.

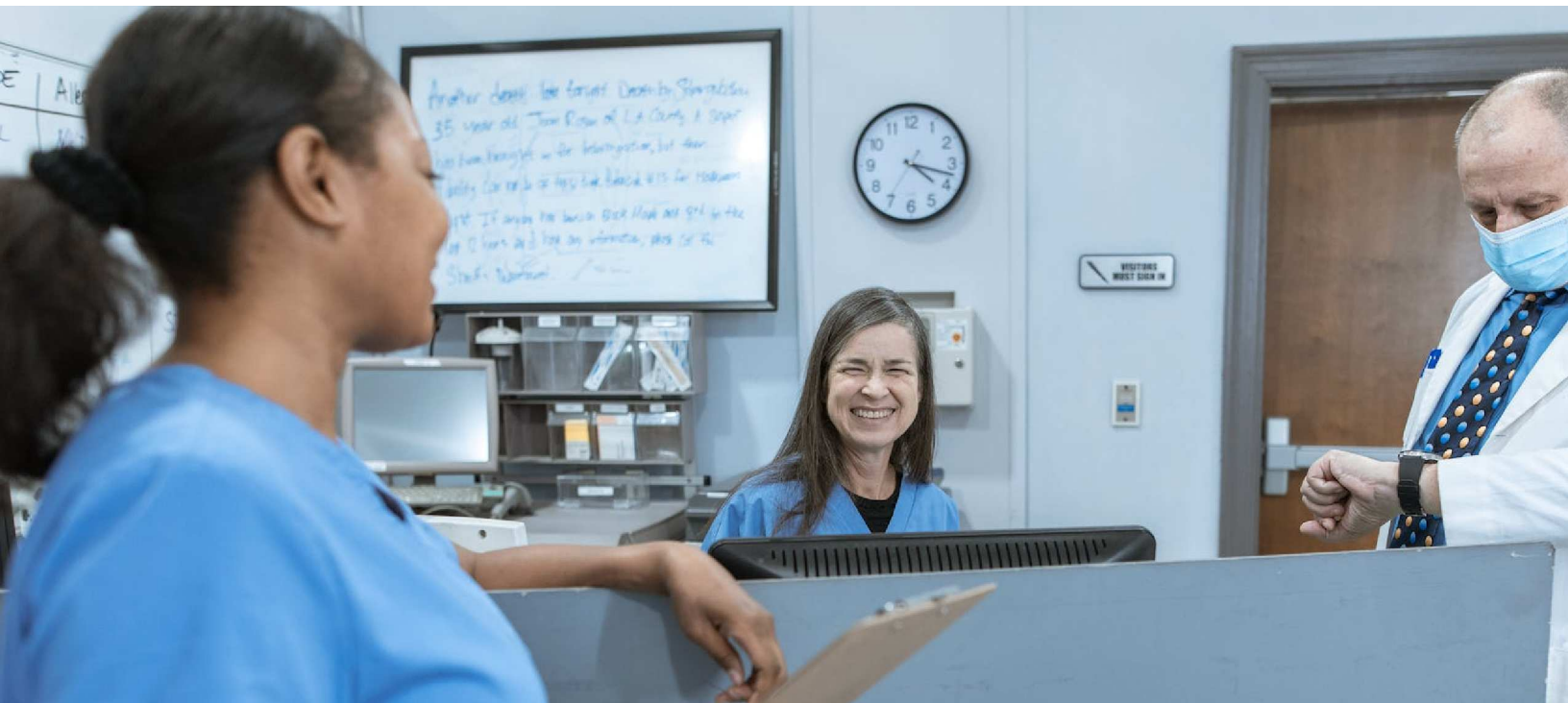


Health and Community Services

Newfoundland and Labrador Prescription Drug Program - 2015

Completed Recommendations

- The department should determine whether the Medigent system refill business rule can be activated to prevent the reimbursement of claims that exceed the maximum refills authorized or determine some other course of action to prevent disallowed reimbursements from occurring.
- The department should determine whether modifications to the Medigent system can reduce the risk of unauthorized claims and payment of inappropriate professional fees from compound claims and prescription splitting.
- The department should develop a formal monitoring process of the Medigent system business rules to ensure that the rules continue to operate effectively subsequent to implementation.
- The department should develop policies and procedures to guide the audits performed by the Audit Services Section to ensure the audits are in compliance with legislation and the Chartered Professional Accountant Canada Handbook.
- The department should ensure that information is available to Providers regarding their role in the audit process.
- The department should ensure that the requirements of the Chartered Professional Accountant Canada Handbook regarding audit planning, supervision, and review are met and there is documentation in the audit files to provide evidence that these requirements are met.
- The department should ensure that an annual report is prepared by the Audit Services Section for each fiscal year to ensure compliance with the Pharmaceutical Services Act.
- The department should ensure that the volume of audits of the Newfoundland and Labrador Prescription Drug Program is sufficient and the audits are completed within a reasonable timeframe.
- The department should ensure that the status of audit findings is being tracked for monitoring purposes to ensure the complete recovery of amounts pertaining to claims errors.
- The department should accumulate information from audit results to determine whether there are widespread misinterpretations of guidance within the Provider Guide or incorrect billings and patterns of incorrect billings by particular providers.



Nutrition in Long-Term Care Facilities - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department should conduct a formal review of the Operational Standards for Long-Term Care Facilities in Newfoundland and Labrador as required.	●	
The Department of Health and Community Services should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up on significant variances.	●	

Personal Care Home Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department should complete a comprehensive review of the Personal Care Homes Operating Standards and regional health authority monitoring methods, every two years as required.	●	
The department should consider reporting the results of regional health authority monitoring of Personal Care Homes to the public.	●	

Road Ambulance Services - 2016

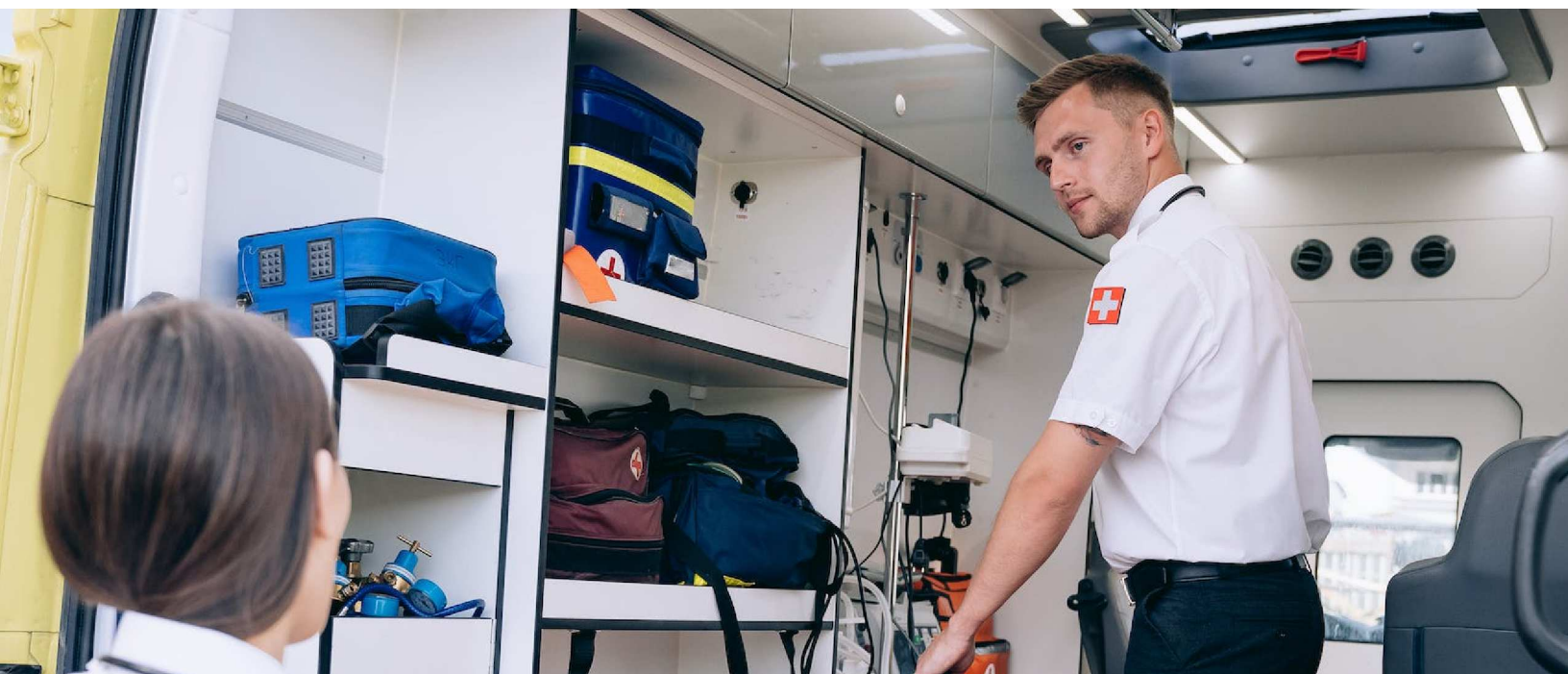
Outstanding Recommendations	Partially Implemented	No Action
The department should evaluate its basis for road ambulance attendant skill level policy, which is below Canadian industry best practice, and determine whether it is sufficient to ensure quality care.	●	
The department should ensure there is adequate documentation for relief under the "Best Efforts" policy in instances in which operators demonstrate that they must temporarily employ attendants with less than the required skill levels.	●	

Road Ambulance Services - 2016 (continued)

Outstanding Recommendations	Partially Implemented	No Action
The department should ensure that its policies and procedures and the Ambulance Operations Standards Manual are up to date and reflect all requirements of the road ambulance program; are being enforced; and, are conveyed in an easy-to-follow format.	●	
The department should evaluate its basis for dispatcher training, and determine whether it is sufficient to ensure quality care.		●
The department should set ambulance response time targets, giving consideration to Canadian industry best practices for response times.	●	
The department should ensure it is providing effective oversight of the road ambulance program, through the establishment and communication of clearly defined performance objectives and its information needs to the Regional Health Authorities and the Provincial Medical Oversight Program.	●	
The department should monitor the road ambulance program to ensure the intended results are achieved.	●	

Completed Recommendations

- The department should ensure that contracts with the private and community operators are negotiated and renewed in a timely manner and ensure that it seeks the advice of the Regional Health Authorities when negotiating the contracts.



Salaried Physicians - 2016

Outstanding Recommendations	Partially Implemented	No Action
The department should consider the development of Province-wide performance appraisal standards specifying how often physicians employed at the Regional Health Authorities and Memorial University of Newfoundland are to be formally assessed.	●	
The department should develop an accountability system to track the level of service provided by salaried physicians.	●	
The department should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.	●	
The department should update the Salaried Physicians Quick Reference Guidelines to reflect the current hiring processes in place at the Regional Health Authorities and the Department.	●	

Completed Recommendations

- The department should assess the remuneration policy of salaried physicians working in both a clinical and academic capacity to ensure it reflects appropriate value.
- The department should require the Regional Health Authorities and Memorial University of Newfoundland to provide well-documented, needs-based justifications for each salaried physician hiring request and the Department should base their approval decision on this needs-based information.

Government Preparedness for Changing Demographics - 2017

Completed Recommendations

- The department should ensure that its assessments and long-term plans consider all impacts of changing demographics, and costs are integrated into the financial forecast.

Oversight of Provincial Wellness Priorities - 2019

Outstanding Recommendations	Partially Implemented	No Action
The Department of Health and Community Services should continue to develop an action plan for healthy active living to support government's health outcome targets and bring indicators in line with the Canadian average by 2025.	●	
The department should continue to develop a monitoring/evaluation framework for overall healthy active living programming and ongoing assessment of progress against targets and desired outcomes.		●
The department should develop a reporting framework for partnering departments on the information required to monitor, evaluate and report on the progress of healthy active living priorities.		●
The department should work with partnering departments to improve the effectiveness of oversight of provincial healthy active living priorities across government.		●

Healthy Eating in Schools - 2019

Completed Recommendations

- The Department of Health and Community Services (formerly Children, Seniors and Social Development), in conjunction with other departments, should consider updating the School Food Guidelines to meet best practices.

Industry, Energy and Technology

Financial Assistance to Business - 2015

Outstanding Recommendations	Partially Implemented	No Action
The department should report on program performance and this information should be periodically reported to the House of Assembly.	●	
The department should set performance targets for all Government financial assistance to business programs and monitor and evaluate their effectiveness.	●	
The department should address whether program changes are required where programs are not meeting performance targets.	●	



Industry, Energy and Technology

Newfoundland and Labrador Energy Plan - 2014

Completed Recommendations

- The department should ensure a complete report on the status of implementation and related outcomes of the Plan is made available to the public.

Financial Assistance to Business - 2015


Completed Recommendations

- The department should set performance targets for all Government financial assistance to Business programs and monitor and evaluate their effectiveness.
- The department should address whether program changes are required where programs are not meeting performance targets.
- The department should report on program performance and this information should be periodically reported to the House of Assembly.





Justice and Public Safety

Newfoundland and Labrador Liquor Corporation - 2020

Outstanding Recommendations	Partially Implemented	No Action
The department should adequately address conflicts of interest within the public service and Crown entities, including consideration of any legislative amendments required to improve accountability and transparency.		

Fire and Emergency Services – Newfoundland and Labrador - 2016 (was issued to Municipal Affairs)

Outstanding Recommendations	Partially Implemented	No Action
The department should monitor and encourage that all department Business Continuity Plans are updated in accordance with Fire and Emergency Services – Newfoundland and Labrador guidance.		
The department should ensure that the Government Business Continuity Plan is maintained in accordance with the Emergency Services Act.		

Completed Recommendations

- The department should ensure that municipalities are contacted and encouraged to finalize any Municipal Emergency Management Plans that are not yet in place and to update their Municipal Emergency Management Plans in accordance with Fire and Emergency Services - Newfoundland and Labrador guidance. Fire and Emergency Services – Newfoundland and Labrador should ensure that this contact is documented.
- The department should ensure that all municipalities are encouraged to perform tests and debrief on their Municipal Emergency Management Plans in accordance with Fire and Emergency Services – Newfoundland and Labrador guidance.




Labrador-Grenfell Regional Health Authority

Personal Care Home Regulation - 2015

Completed Recommendations

- The Health Authority should only license Personal Care Homes when they comply with the Personal Care Homes Operating Standards.
- The Health Authority should consider the merit of carrying out surprise monitoring visits of Personal Care Homes when determining whether Personal Care Homes are complying with the Personal Care Homes Operating Standards.
- The Health Authority should complete quarterly monitoring reports, which include the relevant Personal Care Homes Operating Standards, as required. Labrador-Grenfell Regional Health Authority should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.
- The Health Authority should carry out resident care reassessments annually as required.

Acute Care Bed Management - 2016

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should identify and/or establish performance indicators related to acute care bed management and ensure national benchmarks are identified or hospital targets are established for each performance indicator.		
The Health Authority should establish bed management processes and systems which include daily multidisciplinary meetings, daily bed huddles, electronic bed boards, posted and informative whiteboards in units and patient rooms, early discharge times, patient transfer/repatriation protocols, and information systems that promote good planning and monitoring of acute care bed usage/availability.		
The Health Authority should compare actual results to established benchmarks and targets for key performance indicators, in order to identify variances that require follow-up and action. Statistical and performance indicator reports should be provided to senior staff, bed managers and other interdisciplinary team members for effective planning and resource decisions.		

Completed Recommendations

- The Health Authority should develop acute care bed management policies and procedures which encompass admission and discharge processes that are complete and comprehensive.

Salaried Physicians - 2016

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should conduct performance appraisals in accordance with its internal policies.	●	
The Health Authority should develop and implement detailed workload requirements for salaried physicians.	●	
The Health Authority should develop an accountability system to track the level of service provided by salaried physicians.	●	
The Health Authority should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.	●	



Memorial University of Newfoundland

Memorial University of Newfoundland - 2014

Outstanding Recommendations	Partially Implemented	No Action
Memorial University should ensure audits and inspections of infrastructure are completed to identify maintenance requirements, and that critical maintenance work is actioned in a timely manner.	●	

Completed Recommendations

- Memorial University should ensure that recoverable amounts are collected in a timely manner.
- Memorial University should maintain adequate documentation in competition and personnel files to support personnel and payroll decisions.
- Memorial University should review its current policy regarding the hiring of Provincial Government pensioners.
- Memorial University should ensure all job positions are approved and classified.
- Memorial University should ensure employee leave and overtime is documented and approved in accordance with University policy and collective agreements.
- Memorial University should ensure employee leave and overtime is tracked and monitored.
- Memorial University should comply with the University’s travel policies by ensuring travel is approved in advance and travel claims are properly submitted and approved.
- Memorial University should review its relocation policies to ensure they are appropriate given the current environment.
- Memorial University should record and approve all employee relocation expenses on a Staff Settlement Claim form.

Salaried Physicians - 2016

Completed Recommendations

- Memorial University should develop an accountability system to track the level of service provided by salaried physicians.
- Memorial University should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.

Municipal and Provincial Affairs

Government Preparedness for Changing Demographics - 2017

Outstanding Recommendations	Partially Implemented	No Action
<p>The department should ensure that changing demographics are considered, impacts have been assessed, long-term plans are created, and costs related to changing demographics are integrated into the financial forecast.</p>	●	



Municipal Assessment Agency Inc.

Compensation Practices in Government Entities - 2017

Completed Recommendations

- Municipal Assessment Agency Inc. should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.



Newfoundland and Labrador English School District

Teacher Professional Development - 2015

Outstanding Recommendations	Partially Implemented	No Action
<p>The School District should consider reviewing and revising their professional learning models to include the characteristics of effective professional development and agree on the best models to consistently implement professional development across the District.</p>	●	
<p>The School District's overall professional development and individual session goals should be specific and communicated consistently across all regions of the District, with established targets linked back to student outcomes, where possible.</p>	●	
<p>The School District, in consultation with the Department of Education (formerly Education and Early Childhood Development), should establish a professional development policy on the recording and monitoring of attendance, and the training of absent teachers.</p>	●	
<p>The School District, in consultation with the Department of Education (formerly Education and Early Childhood Development), should establish a policy on evaluation processes to be used to evaluate the quality and effectiveness of professional development sessions.</p>	●	
<p>The School District, in consultation with the Department of Education (formerly Education and Early Childhood Development), should maintain an information system to record professional development sessions and teacher training.</p>	●	
<p>The School District should monitor and report on the overall effectiveness of teacher professional development toward maintaining a highly qualified workforce and achieving desired student outcomes.</p>	●	

Completed Recommendations

- The Newfoundland and Labrador English School District should provide professional development to teachers in accordance with established learning models.

Teacher Allocation in Schools - 2016

Completed Recommendations

- The School District should ensure that the deployment of all needs-based teachers is supported and communicated to the Department of Education.

Management of the Procurement of Goods and Services - 2018

Outstanding Recommendations	Partially Implemented	No Action
<p>The School District's Board of Trustees and senior management should provide effective oversight on the development and performance of Newfoundland and Labrador English School District's internal controls. This should include:</p> <ul style="list-style-type: none"> • Developing a fraud risk management program that includes a fraud risk assessment to identify specific fraud risks, assess their likelihood and significance and implement and monitor appropriate controls to mitigate risks to an acceptable level. • Establishing a policy requiring a separate periodic evaluation of the effectiveness of the District's internal control environment with associated evaluation results and recommendations to be provided to the Board. • Implementing measures on a timely basis to address the significant internal control deficiencies outlined in this report and any other deficiencies identified through the recommended fraud risk management program and periodic evaluation of internal controls. • Conducting Board meetings with both the Internal and External auditors at least annually to discuss, for example, internal audit planning and any concerns identified with respect to internal controls or other financial matters. 	●	

Completed Recommendations

- The School District's Board of Trustees and senior management should set clear expectations for ethical organizational behaviour. This should include:
 - Establishing and communicating a written code of ethics and conduct that integrates conflict of interest prevention and management to all staff, including consequences of non-compliance with these standards.
 - Providing training to employees to promote an understanding of their role and responsibility for ethical organizational behaviour, including compliance with legislation and Newfoundland and Labrador English School District policies and procedures.
 - Monitoring adherence to the standards of conduct, including establishing a reporting mechanism by which employees may report suspected violations of the standards.
 - Investigating allegations of violations of the standards on a timely basis and taking appropriate actions when allegations are substantiated.

Healthy Eating in Schools - 2019

Outstanding Recommendations	Partially Implemented	No Action
The School District should work with schools and providers to ensure that foods and beverages meet the School Food Guidelines.	●	
The Newfoundland and Labrador English School District should develop and communicate a nutrition policy which applies to all regions.	●	
The Newfoundland and Labrador English School District should work with schools to promote and make nutritional information available to assist healthy food choices.	●	
The School District should identify information needed from schools to assist its ongoing oversight of healthy eating policies.	●	

Student Transportation - 2019

Outstanding Recommendations	Partially Implemented	No Action
The School District should improve its monitoring of vehicle inspection processes.	●	
The Newfoundland and Labrador English School District should improve its monitoring and enforcement of driver training.	●	
The School District should develop a training requirements policy for District-owned bus drivers.	●	
The School District should review its practice of accepting CPR Level A for drivers used in student transportation.	●	
The School District should conduct regular route audits and evaluate the findings from the pilot of the GPS technologies.	●	

Completed Recommendations

- The School District should develop staff guidance on assessing and meeting District expectations for qualified drivers.
- The School District should ensure approval of contracted vehicles and drivers occur prior to the start of the school year.
- The School District should reiterate its expectations of and require confirmation from schools on the required components of bus safety training for students.
- The School District should continue efforts to fully implement its risk management program, including the risks related to the safe transportation of students.
- The School District should continue efforts to improve its complaints and accident/incident system and provide guidance on it. Report period:
- The School District should continue efforts to fully implement the routing software.
- The School District should ensure schools are complying with Department policy for student transportation eligibility. Report period:

Newfoundland & Labrador Film Development Corp.

Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
<p>The Corporation should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.</p>	●	



Newfoundland and Labrador Legal Aid Commission

Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
<p>The Newfoundland and Labrador Legal Aid Commission should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.</p>	●	



Newfoundland and Labrador Liquor Corporation

Compensation Practices in Government Entities - 2017

Outstanding Recommendations	Partially Implemented	No Action
<p>The Liquor Corporation should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.</p>	●	

Newfoundland and Labrador Liquor Corporation - 2020

Completed Recommendations

- The Liquor Corporation should ensure that the introduction of new sales programs is supported by an approved business case.
- The Liquor Corporation should ensure that the acquisition of specialty wines follows a well-documented process with procurement transparency and accountability.
- The Liquor Corporation should ensure prescribed guidance for the pricing of all products, pricing exceptions, and transparency in pricing.
- The Liquor Corporation should ensure that all staff are aware of travel, entertainment and board expense policies, and that expense reimbursement is supported by adequate documentation to reduce the risk of overpayment related to travel, entertainment and board expenses.



Office of the Chief Information Officer

Labour Market Development Agreement - 2015

Completed Recommendations

- The Office of the Chief Information Officer should conduct an additional evaluation of proposed costs submitted by bidders when there is a significant disparity in proposal costs to assist in identifying potential misunderstandings or errors in the original request for proposals or received proposals.
- The Office of the Chief Information Officer should ensure compliance with all terms and conditions of Procurement Agreements with vendors.
- The Office of the Chief Information Officer should undertake thorough legal and financial assessments in instances where there may be potential breaches of the terms and conditions of legal agreements.

Office of the Chief Information Officer - 2015

Completed Recommendations

- The Office of the Chief Information Officer should ensure that project costs and timelines are being monitored and documented over multiple fiscal years against an overall budget and that a process is in place to identify projects that are over budget, in either cost or time.
- The Office of the Chief Information Officer should ensure that there is an adequate system in place to monitor project costs.
- The Office of the Chief Information Officer should ensure that the level of detail within a Statement of Work is appropriately considered to reduce the need for change requests and the Office of the Chief Information Officer should carefully consider the circumstances surrounding additional work to determine whether it is more appropriate to prepare a new Statement of Work or a change request. The Office of the Chief Information Officer may also wish to develop a policy to guide the decision on whether a new Statement of Work is required.
- The Office of the Chief Information Officer should ensure that project steering committee meetings are attended by all required personnel.
- The Office of the Chief Information Officer should ensure that the actual costs detailed in the Phase 4 Closure Report of the System Development Life Cycle methodology are accurate.
- The Office of the Chief Information Officer should ensure that all documents required by System Development Life Cycle methodology are completed and approved as required and should utilize the project sizing calculator when determining the size of projects.
- The Office of the Chief Information Officer should ensure that work is not begun by vendors prior to the completion and approval of a Work Offer.
- The Office of the Chief Information Officer should ensure that vendor travel costs are validated against supporting details before an invoice is paid.
- The Office of the Chief Information Officer should consider the potential for cost savings through the hiring of Government employees in the place of select external consultants.

Safety and Weight Inspections of Commercial Vehicles - 2016

Completed Recommendations

- The Office of the Chief Information Officer should determine the cause of the problems within the information system and resolve the issues identified.

Tourism, Culture, Arts and Recreation

Oversight of Provincial Wellness Priorities - 2019

Outstanding Recommendations	Partially Implemented	No Action
<p>The Department of Tourism, Culture, Arts and Recreation should continue to develop an action plan for healthy active living to support government's health outcome targets and bring indicators in line with the Canadian average by 2025.</p>	●	
<p>The department should develop a monitoring/evaluation framework for overall healthy active living programming and ongoing assessment of progress against established targets and desired outcomes.</p>		●
<p>The Department of Tourism, Culture, Arts and Recreation should develop a reporting framework for partnering departments on the information required to monitor, evaluate and report on the progress of healthy active living priorities.</p>		●
<p>The Department of Tourism, Culture, Arts and Recreation should work with partnering departments to improve the effectiveness of oversight of provincial healthy active living priorities across government.</p>		●



Transportation and Infrastructure

Municipal Infrastructure - 2015 (was issued to Municipal and Intergovernmental Affairs)

Outstanding Recommendations	Partially Implemented	No Action
<p>The Department of Transportation and Infrastructure should consider developing a municipal infrastructure system which captures relevant information on the inventory and state of municipal infrastructure assets in the Province.</p>	●	

Completed Recommendations

- The department should consider preparing a Provincial municipal infrastructure plan which incorporates Provincial priorities, is linked to municipal capital planning, and includes a long-term funding strategy.
- The department should consider requiring municipalities to provide an inventory of infrastructure assets and relevant information on the state of these assets in order to assess these assets.
- The department should improve its ranking system to identify acceptable projects that would best advance the Province’s municipal infrastructure priorities.

Use of Government Vehicles - 2014

Completed Recommendations

- The department should assess who should have responsibility for monitoring the Government’s light vehicle fleet and determine what those responsibilities should be.
- The department should assess the appropriate level of resources necessary to ensure the responsibility for managing Government’s light vehicle fleet is adequately discharged.

Use of External Consultants - 2015

Completed Recommendations

- The department should comply with the Guidelines Covering the Hiring of External Consultants: for engaging consultants on capital projects, and, obtain Treasury Board approval to authorize payments to consultants that are in excess of 110 per cent, in the aggregate, of the approved original contract amount.
- The department should continue to complete performance evaluations and use the results of those evaluations to assist with the selection of consultants for future projects.

Safety and Weight Inspections of Commercial Vehicles - 2016

Completed Recommendations

- The Department of Transportation and Infrastructure (formerly Transportation and Works) should ensure that it utilizes a life-cycle management plan to ensure complete and accurate systems are in place to facilitate the Department's ability to effectively monitor and maintain Provincial weigh scales.

Road Quality - 2017


Outstanding Recommendations	Partially Implemented	No Action
The department should implement a system to track road conditions, identify maintenance priorities and support roadwork decisions. The department should also evaluate how to objectively assess road conditions.	●	
The department should develop a structured maintenance program that considers the pavement lifecycle and includes information on the type of maintenance required, maintenance schedules and frequency.	●	
The department should establish a centralized location for receiving road complaints and document complaint information and action taken.	●	

Completed Recommendations

- The department should ensure that roadwork performed meets Department standards
- The department should evaluate site conditions to determine whether it should customize project specifications.
- The department should choose roadwork projects based on an objective evaluation process that is consistently applied.
- The department should ensure that roadwork is tendered on time, extension requests are received, and eligible liquidated damages are collected.
- The department should improve its monitoring of roadwork progress and completion by:
 - ensuring that all quality control and quality assurance testing is complete and clearly documented.
 - evaluating deficiencies identified and documenting the action taken,
 - performing contractor evaluations and taking action when contractor issues are identified,
 - ensuring that cost increases beyond an original tender estimate have approved contract extensions,
 - evaluate the benefit of performing inter-laboratory testing and laboratory audits, and
 - updating the numbering system used for samples.

Western Regional Health Authority


Nutrition in Long-Term Care Facilities - 2015

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should establish benchmarks for performance indicators, review and monitor actual financial and statistical data, including performance indicators, against these benchmarks and follow up on significant variances.		

Completed Recommendations

- The Health Authority should develop food and nutrition services policies and procedures consistent with the Operational Standards for Long-Term Care Facilities in Newfoundland and Labrador and consider working with the other regional health authorities and the Department to establish policies and procedures that are consistent across the Province.
- The Health Authority should ensure resident assessments are completed as required in order to maintain a current dietary profile for each resident.
- The Health Authority should ensure the nutritional contents of the master menus comply with Canada’s Food Guide, and that master menus are regularly assessed by a registered dietitian.
- The Health Authority should ensure a resident’s meal plan is established in accordance with the resident’s dietary assessment and that texture and any other major diet changes (excluding preferences) are reviewed and approved by a registered dietitian as required by the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador.
- The Health Authority should ensure food safety, food temperatures, food storage, food preparation and maintenance and cleaning schedules are monitored and in accordance with the Food Premises Regulations, the Operational Standards for Long Term Care Facilities in Newfoundland and Labrador and regional health authority policy.
- The Health Authority should provide meals to residents in accordance with their prescribed meal plans and at the appropriate temperature.
- The Health Authority should ensure residents are appropriately supervised during meals in accordance with the Operational Standards for Long-Term Care Facilities in Newfoundland and Labrador and applicable regional health authority policies.
- The Health Authority should improve their quality improvement processes by ensuring that process audits, complaints reporting and occurrences reporting are conducted in accordance with applicable regional health authority policies and such policies are consistent across the Province.

Personal Care Home Regulation - 2015

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should carry out resident care reassessments annually as required.		

Completed Recommendations

- The Health Authority should consider the merit of carrying out surprise monitoring visits of Personal Care Homes when determining whether Personal Care Homes are complying with the Personal Care Homes Operating Standards.
- The Health Authority should ensure there is sufficient, appropriate and reliable evidence to support conclusions made in the quarterly and annual monitoring reports.
- The Health Authority should ensure that Personal Care Homes staff meet the minimum hiring requirements as required.
- The Health Authority should implement complaints policies and procedures to ensure complaints are resolved in a timely manner.

Acute Care Bed Management - 2016

Completed Recommendations

- The Health Authority should identify and/or establish performance indicators related to acute care bed management and ensure national benchmarks are identified or hospital targets are established for each performance indicator.
- The Health Authority should develop acute care bed management policies and procedures which encompass admission and discharge processes that are complete and comprehensive.
- The Health Authority should establish bed management processes and systems which include daily multidisciplinary meetings, daily bed huddles, electronic bed boards, posted and informative whiteboards in units and patient rooms, early discharge times, patient transfer/repatriation protocols, and information systems that promote good planning and monitoring of acute care bed usage/availability.
- The Health Authority should compare actual results to established benchmarks and targets for key performance indicators, in order to identify variances that require follow-up and action. Statistical and performance indicator reports should be provided to senior staff, bed managers and other interdisciplinary team members for effective planning and resource decisions.

Salaried Physicians - 2016

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should conduct performance appraisals in accordance with its internal policies.	●	
The Health Authority should develop and implement detailed workload requirements for salaried physicians.	●	
The Health Authority should develop an accountability system to track the level of service provided by salaried physicians.	●	

Completed Recommendations

- The Western Regional Health Authority should ensure they comply with the Salaried Physicians Quick Reference Guidelines when hiring salaried physicians.

Provincial Home Support Program - 2017

Outstanding Recommendations	Partially Implemented	No Action
The Health Authority should complete clinical and financial assessments within established timeframes and should assess home support services for seniors at least annually.	●	
The Health Authority should ensure that they contact seniors in accordance with established timeframes.	●	
The Health Authority should ensure that they receive required financial reports and records annually from seniors that self-manage their home support services. Western Regional Health Authority should review these reports and any financial records in the initial year as required and establish a process to review financial records on a more frequent basis beyond the initial year	●	
The Health Authority should ensure that recurring issues identified in annual agency audits are adequately resolved prior to approving agencies to operate.	●	
The Health Authority should monitor the home support hours received by seniors and follow up on instances in which seniors were not provided with the home support hours they had been approved to receive.	●	



Workplace NL

Compensation Practices in Government Entities - 2017

Completed Recommendations

- The Workplace NL should work with the Treasury Board Secretariat (formerly the Human Resource Secretariat) to determine whether their compensation policies and practices should be consistent with Government policy, and where deemed appropriate, identified inconsistencies should be assessed.



Conclusion

There is a saying 'what gets measured, gets done.' Assessing the status of audit recommendations ensures accountability of program delivery. An overall implementation rate of 63 per cent does not indicate a complete lack of attention to audit recommendations. However, this information report does show that for every three recommendations provided over a six-year period (2014-2020), one was not fully implemented or resolved.

A deeper analysis of the 111 recommendations outstanding from this period shows that many government departments and entities have areas where they could improve, where services could be more efficient and/or where savings may be able to be realized with more effective program delivery. Eighty-two per cent of these 111 recommendations relate to audit reports that were issued in 2017 and earlier. To have that volume of recommendations unresolved after six years indicates that those audit topics require additional analysis as there may still be gaps that need attention.

Appendix I - About the Report

Objective

This information report was conducted in accordance with Section 21 of the Auditor General Act, 2021. The objective was to assess the status of outstanding performance audit recommendations from 2014 to 2020. The report also satisfies questions from the Public Accounts Committee regarding the government's response to past Auditor General performance audits.

Level of Assurance & Audit Procedures

For each recommendation, entity officials self-report whether the recommendation has been fully implemented or otherwise resolved, partially implemented, or if no action has been taken. As a result, this report is unaudited and provided as information only.

Progress on these recommendations is reported as of March 2023, for those recommendations issued between 2014 and 2018, or as of November 2022, for those recommendations issued between 2019 and 2020.

We comply with the Canadian Standard on Quality Management 1. This standard requires our Office to design, implement, and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We complied with the independence and ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of Newfoundland and Labrador.

Appendix II - About Our Office

Vision

Promoting positive change and accountability in the public sector through impactful audits.

Mission

To promote accountability in government's management and use of public resources and encourage positive change in its delivery of programs and services.

Values

Above all else, the Office of the Auditor General must have independence, credibility and integrity. These are essential to everything we do; critical to our success. The Office of the Auditor General complies with professional and office standards to produce relevant and reliable audit reports. The Office of the Auditor General's independence of government, in fact, and in appearance, provides objective conclusions, opinions and recommendations on the operations of government and crown agencies. Our staff work in a professional and ethical manner, ensuring respect, objectivity, trust, honesty and fairness.

Monitoring Team

The Auditor General would like to thank the diligent performance audit team who gathered, analyzed, and produced the results in this information report. Their commitment to public sector accountability ensures that the work of the Office of the Auditor General can be relied on by the House of Assembly, the Public Accounts Committee, and the general public.

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