

**Provincial Update on Auditor General Recommendations**  
**Department of Education**  
*AS AT OCTOBER 31, 2012*

Since 2009, the Office of the Auditor General (OAG) has made 24 recommendations to the Department of Education, in efforts to improve government for the people of Nova Scotia. The Department has made every effort to address these recommendations. Of the 24 recommendations made, 21 have already been completed, and 1 is in progress.

**Recommendations assigned to Department of Education:**

Recommendations by Chapter	Complete	Work In Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
<b>April 2009</b>					
Chapter 2: Government-wide: Audit Committees	-	-	-	2	2
<b>February 2010</b>					
Chapter 3: Contract Management of Public-Private Partnership Schools	21	-	-	-	21
<b>January 2012</b>					
Chapter 5: Review of Audit Opinions and Management Letters	-	1	-	-	1
<b>Total</b>	<b>21</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>24</b>
Percentages	88%	4%	0%	8%	100%

**Recommendations in Detail:**

Month & Year	Chapter	Recommendation	Status	Brief summary of actions taken
Apr. 2009	2	2.10	Do not intend to implement	The Department will work with the School Boards to ensure policies are in place to enable committees to have access to information to allow appropriate oversight.
Apr. 2009	2	2.11	Do not intend to implement	The Department will facilitate access to appropriate resources to ensure internal audit assessments are conducted with due regard for economy, efficiency and effectiveness.

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**Recommendations in Detail:**

Month & Year	Chapter	Recommendation	Status	Brief summary of actions taken
Feb. 2010	3	3.1	Complete	All P3 partners are required to be in compliance with the Child Abuse Registry before an employee is permitted to work in a school with children present.
Feb. 2010	3	3.2	Complete	The partners all require Criminal Records Check clearance before an employee is permitted to work in a school.
Feb. 2010	3	3.3	Complete	All partners ensure that at least one employee on each shift has current first aid and CPR certification as required by legislation.
Feb. 2010	3	3.4	Complete	Department of Education participates in Fire Safety Audits with the Fire Marshall's Office.
Feb. 2010	3	3.5	Complete	All partners have indicated that maintenance performed aligns with manufacturer recommendations and/or industry standards.
Feb. 2010	3	3.6	Complete	All partners ensure cleaning procedures are followed and are adjusted as required to meet specific needs that may arise.
Feb. 2010	3	3.7	Complete	All partners document the maintenance and cleaning performed.
Feb. 2010	3	3.8	Complete	Facility Management Team meetings are held at least annually at each P3 school.
Feb. 2010	3	3.9	Complete	Copies of utility invoices are being received from all developers and verified.
Feb. 2010	3	3.10	Complete	Operating payments are verified to annual escalation statements from partners.

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Feb. 2010	3	3.11	Complete	The pertinent contracts and agreements are contained in the P3 manual for reference.
Feb. 2010	3	3.12	Complete	Department of Education receives and reviews annual Capital Plans from each P3 partner. The Department also provides feedback and subsequent approvals.
Feb. 2010	3	3.13	Complete	Ongoing review of Technology Refresh and FFE will continue to ensure payments comply with contractual requirements.
Feb. 2010	3	3.14	Complete	The respective P3 manuals will be maintained and updated as appropriate to assist in ensuring the contracts are adhered to.
Feb. 2010	3	3.15	Complete	All significant new contracts between the Department of Education and a service provider will include audit provisions.
Feb. 2010	3	3.16	Complete	Future contracts between the Department of Education and service providers will define appropriate measurable service levels.
Feb. 2010	3	3.17	Complete	Future contracts between the Department of Education and service providers will define appropriate monitoring processes, including documentation requirements and sanctions for instances of non-compliance.
Feb. 2010	3	3.18	Complete	It was agreed, in discussion with P3 Partners, that it is appropriate to mirror the School Board processes regarding this matter.

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Feb. 2010	3	3.19	Complete	Recommendation has been and will continue to be implemented by DOE Finance Division in conjunction with the SRSB. The SRSB has revised its internal review procedures in respect to the monies receivable to ensure all monies owed to the SRSB are received.
Feb. 2010	3	3.20	Complete	Recommendation has been and will continue to be implemented by DOE Finance Division in conjunction with the CBVRSB. Regular monitoring has been implemented and accurate recoveries are being invoiced and recovered from the Developer on an annual basis.
Feb. 2010	3	3.21	Complete	DOE has created a schedule of contract expiry dates and required actions which include assessing options in light of the information highlighted in the Auditor General's Report.
Jan. 2012	5	5.1	Work in Progress	The Department of Education will work with the School Boards to implement the recommendations made by their auditors and improve controls over the receipt and safeguarding of these revenues.