



Seniors and Housing

October 2017

Summary

Department

There are no new recommendations to the Department of Seniors and Housing in this report.

Alberta Social Housing Corporation

There is one new recommendation to the Alberta Social Housing Corporation in this report—see below.

Findings and Recommendations

Alberta Social Housing Corporation

Change management process

Context

Information systems change management is an essential component of IT operations. Alberta Social Housing Corporation uses information systems to process critical data such as financial information, clients, property and assets. The corporation relies on the integrity of these systems to achieve business goals and objectives.

Good change management procedures provide management with the assurance that only approved and tested changes to business systems are implemented in the computing environment.

Our audit findings

Key findings

- We found that documentation for changes to the Corporation's financial information system were inconsistent:
 - information, such as approval or resolution details, was missing from a sample of change documentation reviewed
- The documented change process does not:
 - define changes to the IT environment and how they should be classified
 - have enough detail to clearly describe the change process for all changes to the IT environment

RECOMMENDATION: Improve change management control procedures

We recommend that the Alberta Social Housing Corporation improve and implement change management control procedures to ensure changes to the information systems within its computing environment are implemented in a controlled and consistent manner.

Consequences of not taking action

Without proper change management control procedures, ASHC risks introducing untested and unauthorized changes into its computing environment. Uncontrolled changes could cause systems not to operate as they should and result in ASHC's financial and housing management information becoming inaccurate or incomplete.

Outstanding Recommendations

Department

The following recommendation is outstanding and not yet ready for a follow-up audit:

Seniors care: Effectiveness of the Seniors Lodge Program and determine future needs—October 2014, no. 20, p. 183 (originally October 2005, no. 12, p. 66)

We again recommend that the Department of Seniors and Housing:

- improve the measures it uses to assess the effectiveness of the Seniors Lodge Program and obtain-sufficient information periodically to set the minimum disposable income of seniors used as a basis for seniors lodge rent charges
- improve its processes for identifying the increasing care needs of lodge residents and consider this information in its plans for the Seniors Lodge Program

Management has identified these recommendations as implemented—to be confirmed with follow-up audits:

Systems to deliver affordable housing grants: Improve monitoring processes—July 2013, no. 12, p. 90

We recommend that the Department of Seniors and Housing improve its monitoring processes to ensure affordable housing grant recipients comply with their grant agreements by:

- developing and conducting risk-based monitoring activities
- following procedures and processes when performing monitoring activities

Systems to deliver affordable housing grants: Develop an evaluation system—July 2013, no. 13, p. 92

We recommend that the Department of Seniors and Housing improve its evaluation processes by:

- developing performance measures and adequate information systems so that the department can better evaluate and report on its affordable housing grant programs
- completing periodic evaluations of its affordable housing grants programs

Alberta Social Housing Corporation

The following recommendations are outstanding and not yet ready for follow-up audits:

Review housing management body cash reserve policy—October 2013, no. 11, p. 145

We recommend that the Alberta Social Housing Corporation review the housing management body cash reserve policy to determine if the policy continues to meet its objective of providing appropriate shortterm operational cash flow requirements to the housing management bodies.

Improve change management control procedures—October 2017, Financial Statement Auditing, Financial Statement Auditing, p. 113

We recommend that Alberta Social Housing Corporation improve and implement change management control procedures to ensure changes to the information systems within its computing environment are implemented in a controlled and consistent manner.

