



Alberta Culture and Tourism

November 2018

Summary

- 1 Total Recommendations
- 0 New Recommendations
- 1 Outstanding Recommendation
- 0 Outstanding Recommendations Older than 3 Years
- 0 **READY** for Follow-up Audit
- 1 **NOT READY** for Follow-up Audit

We issued unqualified independent auditor’s reports on the 2017–2018 financial statements for the Ministry of Culture and Tourism, the Department of Culture and Tourism, and all related entities including the Alberta Foundation for the Arts, the Alberta Historical Resources Foundation, the Alberta Sport Connection, the Historic Resources Fund, and Travel Alberta.

There are no new recommendations to the department and all related entities in this report. The department has one outstanding recommendation.

Recommendations

| WHAT | WHEN | STATUS |
|--|---|-------------------------|
| <p>DEPARTMENT FUNDING TO SUPPORT THE FILM AND TELEVISION SECTOR: Improve controls over administration of the Alberta Production Grant (APG) program</p> <p>We recommend that the Department of Culture and Tourism improve its controls over administration of the APG program by:</p> <ul style="list-style-type: none"> • defining and documenting clear, easy-to-understand criteria for Alberta eligible expense; and communicating them to stakeholders • using a risk based approach when selecting grant files to audit • establishing an appropriate mechanism to facilitate a timely recovery of funds | <p>October 2017, Financial Statement Auditing, p. 37</p> | <p>NOT READY</p> |