



# Alberta Seniors and Housing

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November 2018

## Summary

- ① Total Recommendations
- ① New Recommendations
- ① Outstanding Recommendation
- ① Outstanding Recommendation Older than 3 Years
- ① **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 Seniors and Housing, the Department of Seniors and Housing and the Alberta Social Housing Corporation (ASHC).

There are no new recommendations to the department or AHSC in this report. There is one outstanding recommendation that has been outstanding for more than three years.

In our *Affordable Housing Follow-up* audit (see "Performance Audit Reports"), we report that the department implemented our recommendations to improve its grant monitoring processes and its grant program evaluation systems.

The Alberta Social Housing Corporation implemented our recommendations to review its housing management body cash-reserve policy, and implemented change-management control procedures—see below.

## Findings

### Alberta Social Housing Corporation

#### Review housing management body cash-reserve policy—recommendation implemented

##### Context

In 2013,<sup>1</sup> we recommended 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 short-term operational cash-flow requirements to the housing management bodies.

##### Our audit findings

The corporation implemented our recommendation by sending out surveys to the different housing-management bodies regarding cash management practices and preferences. The survey results were compiled and considered when recommending an approach. The summary of these surveys was used to confirm the housing-management bodies' cash reserve policies.

#### Improve and implement change-management control procedures—recommendation implemented

##### Context

In 2017,<sup>2</sup> we recommended that the Alberta Social Housing Corporation improve and implement change-management control procedures to ensure that it implements changes to its computer information systems in a controlled and consistent manner.

<sup>1</sup> Report of the Auditor General of Alberta—October 2013, no. 11, p. 145.

<sup>2</sup> Report of the Auditor General of Alberta—October 2017, Financial Statement Auditing, p.287.

### Our audit findings

The corporation implemented our recommendation by improving its general computing controls for change management. The new process supports its housing system by providing clear, step-by-step guidance for classifying changes to the IT environment according to defined categories.

## Recommendations

WHAT	WHEN	STATUS
<p>DEPARTMENT SENIORS LODGE PROGRAM:</p> <p><b>Effectiveness of Seniors Lodge Program</b></p> <p>We again recommend that the Department of Seniors:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• improve its processes for identifying the increasing care needs of lodge residents and consider this information in its plans for the Seniors Lodge Program</li> </ul>	<p>Repeated October 2014, no. 20, p. 183</p> <p>Originally reported October 2005, no. 12, p. 66</p>	<p>NOT READY</p>