

# Innovation and Advanced Education

## SUMMARY

### DEPARTMENT

Innovation and Advanced Education—For-profit and cost recovery ventures at post-secondary institutions—see page 21

We recommend that the Department of Innovation and Advanced Education implement an integrated enterprise risk management approach—see page 124.

The department implemented our recommendations to:

- resolve outstanding sector accounting issues—see page 125
- improve financial reporting process—see page 126
- identify best practices, work with and develop guidance for post-secondary institutions to implement effective enterprise risk management systems—see page 126

### Innovation<sup>1</sup>

There are no new recommendations in this report.

### Advanced Education<sup>2</sup>

There are no new recommendations in this report.

## POST-SECONDARY INSTITUTIONS

Innovation and Advanced Education—IT system implementation at Olds College—see page 29

IT governance, strategic planning and project management at Athabasca University follow-up—see page 57

University of Alberta implemented our recommendation to improve systems:

- to ensure compliance with legislation—see page 127
- over costs for internal working sessions and hosting guests—see page 128

University of Calgary implemented our recommendation to develop an integrated enterprise risk management approach—see page 128.

This report includes an update on the report card on four universities' internal controls over financial reporting, together with comparative assessments from our 2014 and 2013 audits. Our March 2015 report included the results of our audits at the colleges, technical institutions, MacEwan University and Mount Royal University.

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<sup>1</sup> Innovation in this chapter includes Alberta innovates corporations (Bio Solutions, Energy and Environment Solutions, and Technology Futures) and Alberta Enterprise Corporation.

<sup>2</sup> Advanced Education in this chapter includes University of Alberta, University of Calgary, University of Lethbridge, and Athabasca University.

To govern effectively, boards need accurate and timely financial information throughout the year, not just at year end. To manage effectively, management needs the same information. We see a direct correlation between a strong year-end process to prepare financial statements and the ability to prepare quality financial information throughout the year. Strong, sustainable processes improve management's decision making ability and provide opportunities to use results analysis to communicate to Albertans the institution's performance and accountability for results. The Minister of Innovation and Advanced Education, through the department, must ensure the boards of governors of post-secondary institutions hold management accountable for sustaining strong internal control environments and improving identified control weaknesses in a reasonable period of time.

Consistent with our prior report cards, we evaluated the following key indicators of effective financial processes and internal controls:

- the time it took institutions to prepare complete and accurate year-end financial statements
- the quality of draft financial statements we received, including the number of errors our audit found
- the number and type of current and outstanding recommendations

A university could have a yellow or red status yet still receive an unqualified opinion on its financial statements as management can correct errors and disclosure deficiencies during the audit process. The number of errors and disclosure deficiencies we find in the draft financial statements indicates how effective financial controls are for preparing accurate financial statements.

Our conclusion on the status of outstanding recommendations considers not just the number, but also the age and nature of the outstanding recommendations. A summary of outstanding recommendations by institution is on page 130. Six of the 33 outstanding recommendations to institutions are aged greater than three years as at October 1, 2015.

Effective control environments include clear policies, well designed processes and controls to implement and monitor compliance with policies and secure information systems to provide timely and accurate financial and non-financial information to manage and govern the institutions. Recommendations not implemented promptly erode the effectiveness of the institution's control environment. Weak control environments impact the quality of decisions made by management and the board of governors. This can result in an institution not achieving its goals by operating in a cost-effective manner and managing operating risks.

### The report card

- ◆ Significant improvement is required.
- ▲ Improvement is required, but not to the same extent as the red items. Yellow items may or may not be associated with a management letter recommendation. They represent areas where an institution can improve, as opposed to areas that require significant, immediate attention.
- We have not identified significant weaknesses in the control environment.

INSTITUTION	FINANCIAL STATEMENTS PREPARATION		OUTSTANDING RECOMMENDATIONS
	Accuracy	Timeliness	
<b>Athabasca University</b> 2015 2014 2013	● ● ●	● ● ●	◆ ◆ ◆
<b>University of Alberta</b> 2015 2014 2013	● ● ●	● ● ●	● ● ●
<b>University of Calgary</b> 2015 2014 2013	● ● ●	● ● ●	● ● ●
<b>University of Lethbridge</b> 2015 2014 2013	● ● ●	● ● ●	● ● ●

In concluding on our report card, we note the following:

### Financial statements preparation

The four universities continue to sustain effective processes to prepare timely and accurate financial statements. The universities prepare clear documentation and support for financial reporting conclusions that significantly enhance the universities' financial reporting preparation and internal controls throughout the fiscal year. The universities are continuously working to improve financial reporting systems and management's decision making ability. Sustaining strong financial reporting systems will also increase opportunities to use results analyses to better communicate the universities' performance and accountability for results.

We issued unqualified audit opinions on the financial statements of all the four universities.

## Outstanding recommendations

There were no new recommendations to the four universities.

Athabasca University implemented our four recommendations relating to IT governance and strategic planning—see page 57. The university now has only one of its three outstanding recommendations older than three years. Management must prioritize implementing our 2010 recommendation to establish IT resumption capabilities,<sup>3</sup> which is critical to the university’s mandate to reliably provide accessible on-line learning. The university would likely not recover significant IT systems in a reasonable period of time if a system failure occurs.

Starting in 2013, we recommended to all post-secondary institutions to improve systems to comply with legislation.<sup>4</sup> All four universities, working collaboratively with other post-secondary institutions, plan to implement the recommendation in two phases. The institutions implemented a centralized process in 2014 to identify existing and recently changed or newly enacted legislation impacting post-secondary institutions. Each institution is now using that information to integrate compliance with legislation in its risk management systems and processes. The University of Alberta implemented the recommendation by adequately completing both phases of its implementation plan. The University of Calgary, University of Lethbridge and Athabasca University are in the process of completing phase two of their plans.

Both the University of Alberta and University of Calgary each implemented one other recommendation during the year.

## FINDINGS AND RECOMMENDATIONS

### DEPARTMENT

#### Enterprise risk management framework

##### Background

Enterprise risk management is a continuous and proactive process to understand, manage and communicate risks from an organization-wide perspective. Risk management involves identifying risks relevant to the entity, assessing their likelihood and potential impact, implementing risk mitigation strategies, monitoring risks and mitigation strategies, and reporting to senior management.

#### **RECOMMENDATION 15: IMPROVE ENTERPRISE RISK MANAGEMENT**

We recommend that the Department of Innovation and Advanced Education implement an integrated enterprise risk management framework to identify and mitigate relevant risks.

##### Criteria: the standards for our audit

An effective enterprise risk management framework involves:

- identifying and prioritizing entity-wide risks associated with achieving the department’s objectives
- assessing and ranking risks, including likelihood and potential impact of the risks
- defining roles and responsibilities for risk management
- designing and implementing programs or procedures for identified risks
- updating risk assessments as changes occur
- monitoring and evaluating programs or procedures to mitigate risks
- reporting to senior management on actions to reduce identified risks to an acceptable level

<sup>3</sup> *Report of the Auditor General of Alberta—October 2010*, no.10, page 111 (repeated October 2013, no. 9, page 96).

<sup>4</sup> *Report of the Auditor General of Alberta—October 2013*, page 94.

**Our audit findings****KEY FINDING**

The department has not finalized its formal enterprise risk management framework.

Department management began developing a risk assessment framework in 2008 but stopped when the department underwent restructuring in fiscal 2012. Department management subsequently performed a preliminary risk assessment and drafted a document outlining the department's current and future risks in November 2013. Department senior management has not yet approved this preliminary assessment. The department may use this preliminary assessment document, if approved, to restart the development and implementation of a complete enterprise risk assessment framework.

**Implications and risks if recommendation not implemented**

Without an effective enterprise risk management system, the department will not identify and mitigate its risks efficiently and effectively.

**Matters from prior audit****Resolve outstanding sector accounting issues—implemented****Our audit findings**

The department implemented our 2012<sup>5</sup> recommendation, working with the controller's office and public post-secondary institutions, to develop a process for efficient resolution of the sector's accounting issues relating to:

- assessing the business, legal and financial impacts of partnerships, joint ventures and other business arrangements
- transitioning to new accounting standards
- resolving legislative charitable fund-raising disclosures non-compliance at post-secondary institutions

**Government partnerships, joint ventures and other business arrangements**

The department:

- finished compiling a comprehensive list of its partnerships, joint ventures and other business arrangements and concluded on whether it controls or has significant influence on the identified entities
- established and disclosed a threshold for consolidating controlled entities in the ministry financial statements
- participated in developing legislative compliance guidelines to help post-secondary institutions manage legislative risks, particularly when they incorporate new entities
- assessed whether the Lieutenant Governor in Council approval was required to incorporate entities that are considered controlled, individually or collectively, by institutions

We examined management's processes and found them adequate.

<sup>5</sup> *Report of the Auditor General of Alberta—October 2012*, no.17, pages 101-103.

### Pro forma financial statements

The department worked with institutions as they transitioned to financial reporting under public sector accounting standards in 2013 by:

- forming a steering committee to prioritize, assess, analyze and recommend solutions for significant areas that impact institutions in financial reporting
- developing pro forma financial statements that included corporate accounting policies
- developing an implementation plan to set objectives, deliverables, timelines and procedures for institutions
- developing a plan to assess the impacts and changes on the ministry consolidated financial statements

We examined management's processes and found them adequate.

### Charitable fundraising disclosures

The department worked with the Department of Service Alberta to examine if required disclosures under the *Charitable Fundraising Regulation* are relevant and applicable to post-secondary institutions. The departments concluded that the disclosure requirements are repetitive and unnecessary. The Department of Service Alberta's amendment to the *Charitable Fundraising Act* to eliminate the disclosure requirements received royal assent on May 14, 2014.

## Improved financial reporting processes—implemented

### Our audit findings

The department implemented our 2012<sup>6</sup> recommendation to improve its financial reporting processes by:

- documenting processes and controls to avoid processing errors and incomplete financial records
- developing year-end checklists outlining roles, responsibilities and timelines for finance staff to prepare supporting financial reporting documents
- increasing its staff capacity and training for year-end reporting
- coordinating post-secondary institutions to use common accounting software to streamline the ministry consolidation process

The process improvements resulted in better analyses and conclusions to support the ministry's significant year-end financial statements balances. Management corrected individually immaterial errors identified in our audit of the consolidated financial statements. Management is considering further process improvements to the consolidation, which we will examine during our attest audit of the ministry consolidated financial statements.

## Cross institutional recommendation: Enterprise risk management—implemented

### Our audit findings

The department implemented our 2010<sup>7</sup> recommendation (through the Campus Alberta Strategic Directions Committee) to work with post-secondary institutions to identify best practices and develop guidance for them to implement effective enterprise risk management systems.

The department and post-secondary institutions created a Campus Alberta Risk and Assurance Committee in 2011 to provide guidance and share best practices on developing and

<sup>6</sup> *Report of the Auditor General of Alberta—October 2012*, no.16, page 100-101.

<sup>7</sup> *Report of the Auditor General of Alberta—April 2010*, no.17, page 158.

implementing enterprise risk management. The committee organized training to all institutions that included:

- risk oversight
- role, structure and operations of an audit committee
- role of management in support of the audit committee
- audit committee effectiveness and the audit process
- issues and challenges within public sector audit committees

The committee holds an annual symposium focusing on enterprise risk related themes. We examined the committee's terms of reference as well as the emergency and campus security policies and guidelines, and the risk management report template that the committee developed. We found these documents to be adequate. The department developed an agreement that institutions can use to form partnerships with other institutions or organizations to assist one another. The department also actively participated in the development of guidelines for legislative compliance to help post-secondary institutions manage legislative risks.

## INNOVATION

There are no new recommendations to the ministry's three Alberta innovates corporations and Alberta Enterprise Corporation.

## POST-SECONDARY INSTITUTIONS

### THE UNIVERSITY OF ALBERTA

#### Matters from prior audit

#### Improve systems to ensure compliance with legislation—implemented

##### Our audit findings

The university implemented our 2013<sup>8</sup> recommendation to implement systems to:

- understand the legislation with which they must comply
- develop appropriate policies, procedures and controls to ensure compliance with legislation
- monitor and report non-compliance to senior management and board audit committees

Management developed a legislative compliance framework outlining the processes for:

- identifying relevant legislation applicable to the university, assessing the impact of the legislation based on risks, and maintaining a current list of applicable legislation
- developing risk-based compliance procedures which include assigning and communicating roles and responsibilities to ensure legislative compliance
- reviewing the reporting mechanism for compliance
- monitoring and documenting compliance with legislation, and developing plans to remediate non-compliance, if any
- ensuring timely communication with senior management and reporting to the board on legislative compliance

The university participates in a sector-wide initiative which utilizes an external legal firm to identify relevant and newly proclaimed legislation relevant to institutions. University management uses this information to assess the university's compliance with the legislation and integrates that assessment into the university's risk management processes.

<sup>8</sup> *Report of the Auditor General of Alberta—October 2013*, page 94.

Management enhanced the university's existing risk management processes by establishing a legislation register. The register documents the functional units impacted by legislation and the managers within the units responsible for ensuring compliance with the legislation. Management provides their compliance assertions to the university's enterprise risk management committee. The committee compiles the information and produces quarterly summary risk reports based on their guidelines for reporting significant risks to the board of governors audit committee. The committee also provides a report annually to the audit committee, which summarizes all compliance items for the year.

We examined the 2014–2015 third quarter compliance report provided to the board audit committee and management's assertion that the university is in compliance with applicable legislation. We also examined the June 2014 and April 2015 annual compliance reports to the audit committee. We did not identify during our attest audit of the university's fiscal 2015 consolidated financial statements any significant legislation related to financial reporting that the committee failed to consider in their reports.

Based on our examination, processes to ensure compliance with legislation are adequate.

### **Systems over costs for internal working sessions and hosting guests—implemented**

#### **Our audit findings**

The university implemented our 2010 recommendation<sup>9</sup> to follow the university's policies and processes for employee expense claims and corporate credit cards.

Management communicated through internal correspondence to all staff the importance of complying with the university's expense claims policies and procedures. Management also ensured that itemized detailed supporting documentation was included with all expense claims before payment approval. The university's internal audit performed sample testing of the compliance with the university travel and expense policies. We tested a sample of expense claims and examined internal audit's assessment and identified no differences that would indicate the improved process was ineffective.

## **THE UNIVERSITY OF CALGARY**

### **Matters from prior audit**

#### **Enterprise risk management—implemented**

##### **Our audit findings**

The university implemented our 2011 recommendation<sup>10</sup> to develop an integrated enterprise risk management approach to identify and manage the risks that impact the university as a whole.

Management implemented an integrated approach by:

- developing an enterprise risk management framework and policy
- developing risk registers that identify and rank risks
- allocating risk mitigation activities to risk owners
- providing periodic risk mitigation reports to the audit committee

We examined a sample of risk registers, risk owners' reports to board committees on their risk mitigation processes and the periodic reports on the university's risk management activities that the audit committee received. We concluded that the university's risk management approach is adequate.

<sup>9</sup> *Report of the Auditor General of Alberta—April 2010*, page 167.

<sup>10</sup> *Report of the Auditor General of Alberta—November 2011*, no. 5, page 67.



## OUTSTANDING RECOMMENDATIONS

### DEPARTMENT

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

#### **Develop strategic plan and accountability framework—July 2013, no. 6, p. 48**

We recommend that the Department of Innovation and Advanced Education (through the Campus Alberta Strategic Directions Committee):

- develop and communicate a strategic plan that clearly defines the minister’s expected outcomes for Campus Alberta, initiatives to achieve those outcomes, resources required and sources of funding
- develop relevant performance measures and targets to assess if the outcomes are being achieved
- publicly report results and the cost of achieving them
- review and clarify the accountability structures for governing collaborative initiatives

#### **Develop processes and guidance to plan, implement and govern collaborative projects**

—July 2013, no. 7, p. 51

We recommend that the Department of Innovation and Advanced Education (through the Campus Alberta Strategic Directions Committee) develop systems and guidance for institutions to follow effective project management process for collaborative initiatives.

### INNOVATES

#### **Alberta Innovates—Energy and Environmental Solutions**

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

#### **Improve financial reporting process—October 2014, no. 19, p. 159**

We recommend that Alberta Innovates—Energy and Environment Solutions:

- improve its processes to identify contributions that funders have restricted
- ensure it has incurred eligible expenses before recording the same amount of contributions as revenue in financial statements

### MULTI-INSTITUTIONAL RECOMMENDATION

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

#### **Improve systems to ensure compliance with legislation—October 2013, p. 94**

We recommend that the post-secondary institutions<sup>11</sup> implement systems to:

- understand what legislation they must comply with
- develop appropriate policies, procedures and controls to ensure compliance with legislation
- monitor and report non-compliance to senior management and board audit committees

<sup>11</sup> As a result of our assessment, we made this common recommendation to all colleges and universities as part of our February 2013, October 2013 and February 2014 reports.

## ADVANCED EDUCATION

Institution	OUTSTANDING RECOMMENDATIONS		
	3+ Years*	Other	Total
Alberta College of Art + Design	-	5	5
Athabasca University	1	2	3
Bow Valley College	-	1	1
Grande Prairie Regional College	-	1	1
Keyano College	-	1	1
Lakeland College	-	1	1
Lethbridge College	-	1	1
MacEwan University	1	1	2
Medicine Hat College	-	1	1
Mount Royal University	-	1	1
NorQuest College	-	1	1
Northern Alberta Institute of Technology	-	1	1
Northern Lakes College**	-	2	2
Olds College**	1	1	2
Portage College	2	2	4
Red Deer College	-	2	2
Southern Alberta Institute of Technology	-	1	1
University of Alberta	-	-	-
University of Calgary	1	1	2
University of Lethbridge	-	1	1
<b>Total Outstanding</b>	<b>6</b>	<b>27</b>	<b>33</b>
Ready for follow-up audit***	4	13	
Not yet ready for audit	2	14	

\* Originally issued in October 2012 report and earlier

\*\* Outstanding recommendation to improve financial reporting processes

\*\*\* Based on management representations to October 1, 2015

## ALBERTA COLLEGE OF ART + DESIGN

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

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

**Improve controls over contracts—February 2013, no. 9, p. 64**

We recommend that Alberta College of Art + Design improve controls over contracts by:

- developing, documenting and enforcing contract procedures
- standardizing contracts with templates that ACAD's legal counsel approves
- developing systems to track and monitor all contracts prepared by all its departments

**Implement a disaster recovery plan—February 2013, no. 10, p. 65**

We recommend that Alberta College of Art + Design implement and test a disaster recovery plan.

**Strengthen controls over procurement cards transactions—February 2013, no. 11, p. 66**

We recommend that Alberta College of Art + Design strengthen its processes over the authorization, review and approval of procurement card transactions.

**Improve controls over expense claims and purchase card transactions**

—February 2014, no. 4, p. 76

We recommend that Alberta College of Art + Design strengthen its controls over expense claims and purchase card transactions by:

- improving documentation to support the business reason for and cost effectiveness of expenses
- improving staff training on their responsibilities for complying with policies monitoring expenses and reporting results to the board

**ATHABASCA UNIVERSITY**

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

**Improve procedures to monitor and report access and security violations**

—October 2013, no. 8, p. 95

We recommend that Athabasca University formalize its access and security monitoring procedures to:

- detect and assess security threats to critical information systems
- report access and security violations to senior management
- identify and resolve the root causes of security threats and violations

**Establish information technology resumption capabilities—October 2013, no. 9, p. 96**

(Originally October 2010, no. 10, p. 111)

We again recommend that Athabasca University:

- assess the risks and take the necessary steps to establish appropriate off-site disaster recovery facilities that include required computer infrastructure to provide continuity of critical information technology systems
- complete and test its existing disaster recovery plan to ensure continuous services are provided in the event of a disaster

**BOW VALLEY COLLEGE**

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

**GRANDE PRAIRIE REGIONAL COLLEGE**

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

**KEYANO COLLEGE**

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

## LAKELAND COLLEGE

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## LETHBRIDGE COLLEGE

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

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## MACEWAN UNIVERSITY

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

**Systems over costs for internal working sessions and hosting guests—April 2010, p. 165**

We recommend that MacEwan University:

- implement policies and guidance on appropriate expenses for events related to internal working sessions and for hosting guests
- follow its policies and processes for employee expense claims and corporate credit cards

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## MEDICINE HAT COLLEGE

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## MOUNT ROYAL UNIVERSITY

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## NORQUEST COLLEGE

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## NORTHERN ALBERTA INSTITUTE OF TECHNOLOGY

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

Improve systems to ensure compliance with legislation—see multi-institutional recommendation

## NORTHERN LAKES COLLEGE

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

**Improve processes for year-end financial report—February 2014, no. 9, p. 87**

We recommend that Northern Lakes College review the adequacy of its financial statements closing process and improve its ability to produce timely and accurate financial statements.

## OLDS COLLEGE

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

**Improve systems on financial year-end reporting—February 2013, no. 29, p. 95**

(Originally April 2011, p. 68; repeated as March 2012, no. 8, p. 27)

We again recommend that Olds College further improve its processes and controls over year-end financial reporting.

## PORTAGE COLLEGE

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

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

**Follow access controls and remove access promptly—March 2012, no. 13, p. 32**

We recommend that Portage College ensure that employees follow its system user-access control procedures and that management promptly removes access privileges when staff leave.

**Develop and test a business resumption plan—March 2012, no. 14, p. 33**

We recommend that Portage College fully develop and test a business resumption plan to ensure that it can resume IT services in a reasonable time after a disaster.

**Improve information system change management—February 2013, no. 31, p. 98**

We recommend that Portage College develop and implement formal change management policies and control procedures to ensure all changes to systems and applications within the computing environment are implemented in a consistent and controlled manner.

## RED DEER COLLEGE

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

**Improve general computer control environment—February 2013, no. 32, p. 100**

We recommend that Red Deer College improve its general computer control environment by:

- finalizing its risk assessment process and implementing a comprehensive IT control and governance framework for its key processes
- implementing appropriate security over information and information technology assets
- managing changes to computer programs
- testing its disaster recovery plan and then assessing its adequacy

## SOUTHERN ALBERTA INSTITUTE OF TECHNOLOGY

Management has identified this recommendation as implemented—to be confirmed with a follow-up audit:

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

## UNIVERSITY OF ALBERTA

There are no outstanding recommendations to the University of Alberta.

## UNIVERSITY OF CALGARY

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

**Remove users' access privileges promptly—October 2012, no. 21, p. 112**

We recommend that the University of Calgary:

- define an acceptable timeframe to disable or remove users from the application and the network
- document, communicate and consistently follow a process to deactivate users from the university's information technology systems within the defined timeframe

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**

## UNIVERSITY OF LETHBRIDGE

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

**Improve systems to ensure compliance with legislation—see multi-institutional recommendation**