

Agriculture and Rural Development

SUMMARY

DEPARTMENT

Matters from the current audit

There are no new recommendations to the Department of Agriculture and Rural Development in this report.

Matters from prior audits

See Agriculture and Rural Development, Health and Alberta Health Services—Provincial Food Safety Follow-up—see page 51.

AGRICULTURE FINANCIAL SERVICES CORPORATION

AFSC has implemented our November 2011 recommendation to ensure its procedures to develop the AgriStability accrual are properly documented and reviewed.

FINDINGS AND RECOMMENDATIONS

AGRICULTURE FINANCIAL SERVICES CORPORATION

Matters from prior audits

AgriStability accrual process—implemented

Our audit findings

In November 2011¹ we recommended that Agriculture Financial Services Corporation ensure its procedures to develop the AgriStability accrual are properly documented and reviewed.

In 2012 management documented certain but not all of its key accrual processes. This year, we tested management processes and controls over the AgriStability accrual and found that management has developed and retained adequate documentation for all processes it completed during the year, including management's review of accruals it made using the federal forecasting model.

OUTSTANDING RECOMMENDATIONS

DEPARTMENT

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

Reporting and dealing with allegations of employee misconduct—November 2006, no. 12, p. 46

We recommend that the Department of Agriculture and Rural Development improve its systems for reporting and dealing with allegations of employee misconduct.

¹ Report of the Auditor General of Alberta—November 2011, no. 9, page 75.

Enterprise risk management—October 2012, no. 12, p. 85

We recommend that the Department of Agriculture and Rural Development improve its risk management processes.

Food safety: Accountability—October 2013, no. 5, p. 59

(Originally October 2006, no. 12, p. 105; repeated as October 2009, no. 13, p. 114)

We again recommend that the Departments of Health and Agriculture and Rural Development improve reporting on food safety in Alberta. [This recommendation is being repeated to Health; ARD is making satisfactory progress.]

AGRICULTURE AND RURAL DEVELOPMENT, HEALTH AND ALBERTA HEALTH SERVICES

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

Food safety: Eliminating gaps in food safety inspection coverage—October 2009, no. 12, p. 111 (Originally October 2006, vol. 1, p. 102)

We again recommend that Alberta Health Services and the Departments of Health and Agriculture and Rural Development, working with federal regulators, eliminate the existing gaps in food safety coverage in Alberta. Gaps include:

- mobile butchers
- consistently administering the Meat Facility Standard
- coordinating inspections in the “non-federally registered” sector