

Alberta Agriculture and Forestry

There are no new recommendations to the department. The department has three outstanding recommendations, including one made jointly to the Agriculture Financial Services Corporation (AFSC).

We issued unqualified independent auditor's reports on the 2018-2019 financial statements for the Environmental Protection Enhancement Fund and the AFSC. There are no new recommendations to the Environmental Protection Enhancement Fund or the AFSC in this report. The AFSC has three outstanding recommendations, including one joint recommendation with the department.

Outstanding Recommendations

- 0 → Implemented Recommendations
- 0 → New Recommendations
- 6 → Outstanding Recommendations
- 0 → Outstanding Recommendations Older than 3 Years
- 4 → Outstanding Recommendations Ready for Followup
- 2 → Outstanding Recommendations Not Ready for Followup

Recommendation	When	Status
<p>DEPARTMENT WILDFIRE MANAGEMENT: PROCESSES FOR PREVENTION AND REVIEW AND IMPROVEMENT:</p> <p>Ensure processes in place to evaluate and report on wildfire prevention programs</p> <p>We recommend that the Department of Agriculture and Forestry:</p> <ul style="list-style-type: none"> publicly report on its FireSmart programs, including how this work helps reduce wildfire hazard and risk ensure there are processes in place to measure, monitor and report on the results and effectiveness of the various activities set out in the forest areas' annual wildfire prevention plans 	<p>November 2018, Performance Auditing, p. 9</p>	<p>Not Ready</p>

Recommendation	When	Status
<p>DEPARTMENT WILDFIRE MANAGEMENT: PROCESSES FOR PREVENTION AND REVIEW AND IMPROVEMENT:</p> <p>Comply with business rules for internal reviews results reporting and establish and monitor implementation timelines for recommendations from external reviews</p> <p>We recommend that the Department of Agriculture and Forestry:</p> <ul style="list-style-type: none"> • comply with its established business rules for internal results reporting for the review and improvement program • establish and monitor implementation timelines for recommendations and opportunities for improvement from independent external reviews and publicly report implementation progress against these 	<p>November 2018 Performance Auditing, p. 12</p>	<p>Not Ready</p>
<p>DEPARTMENT AND AGRICULTURE FINANCIAL SERVICES CORPORATION SYSTEMS TO MANAGE THE LENDING PROGRAM:</p> <p>Define oversight responsibilities</p> <p>We recommend that the Department of Agriculture and Forestry and the board of directors of the Agriculture Financial Services Corporation clearly define the oversight responsibilities of both parties for the lending program.</p>	<p>October 2016, no. 2, p. 25</p>	<p>Ready</p>
<p>AGRICULTURE FINANCIAL SERVICES CORPORATION SYSTEMS TO MANAGE THE LENDING PROGRAM:</p> <p>Define strategic objectives, articulate sector credit needs and re-evaluate the relevance of the lending program</p> <p>We recommend that the Agriculture Financial Services Corporation:</p> <ul style="list-style-type: none"> • clearly define the strategic objectives of the lending program; these objectives should be consistent with AFSC's legislative mandate • clearly articulate the credit needs of the agriculture sector in Alberta, which should drive its lending activities • develop a process to periodically re-evaluate the relevance of the lending products it offers to ensure they continue to be relevant 	<p>October 2016, no. 1, p. 23</p>	<p>Ready</p>

Recommendation	When	Status
<p>AGRICULTURE FINANCIAL SERVICES CORPORATION SYSTEMS TO MANAGE THE LENDING PROGRAM:</p> <p>Develop a funding model and costing system</p> <p>We recommend that the Agriculture Financial Services Corporation:</p> <ul style="list-style-type: none"> • develop a product-specific government funding model • develop a costing system capable of allocating, tracking and reporting product-specific costs 	<p>October 2016, no. 3, p. 29</p>	<p>Ready</p>
<p>AGRICULTURE FINANCIAL SERVICES CORPORATION SYSTEMS TO MANAGE THE LENDING PROGRAM:</p> <p>Monitor the performance of the loan portfolio</p> <p>We recommend that the Agriculture Financial Services Corporation set up an independent function to monitor the performance of the loan portfolio.</p>	<p>October 2016, no. 4, p. 29</p>	<p>Ready</p>