

# Human Services

## SUMMARY

### DEPARTMENT

There are no new recommendations to the Department of Human Service in this report.

### OFFICE OF THE PUBLIC TRUSTEE

These recommendations were made as a result of our annual assurance audit. Follow-up of our systems audit recommendations<sup>1</sup> will be completed when the department indicates they have been implemented.

The Office of the Public Trustee has:

- implemented our October 2010 recommendation to improve controls for inputting new vendors in its Public Trustee Information System
- implemented our October 2010 recommendation to improve its controls for issuing and stopping recurring payments.

## FINDINGS AND RECOMMENDATIONS

### OFFICE OF THE PUBLIC TRUSTEE

#### Matters from prior audits

##### New vendor set-up—implemented

In 2010<sup>2</sup> we recommended that the Office of the Public Trustee improve controls over the input of new vendors in the Office of the Public Trustee's information system.

#### Our audit findings

We noted that the Office of the Public Trustee introduced a validation policy that standardized the process and information required to set up a new vendor. We tested a sample of new vendors added to the system in both Edmonton and Calgary. Each new vendor set up request was reviewed by a financial services supervisor to ensure vendors were valid before they were entered into the system.

##### Recurring payments—implemented

In 2010<sup>3</sup> we recommended that the Office of the Public Trustee improve its controls for recurring payments.

#### Our audit findings

We observed that management implemented a recurring transaction policy to review these payments semi-annually. We tested a sample and noted that trust officers confirmed that recurring payments from client trust accounts were valid and correct. Senior trust officers

---

<sup>1</sup> *Report of the Auditor General of Alberta—February 2013*, nos. 2-6, pages 33-50.

<sup>2</sup> *Report of the Auditor General of Alberta—October 2010*, no. 24, page 180.

<sup>3</sup> *Report of the Auditor General of Alberta—October 2010*, page 180.

reviewed the monthly reports and forwarded them to financial services staff, who monitor that the review process is occurring.

## OUTSTANDING RECOMMENDATIONS

### DEPARTMENT

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

**Occupational health and safety: Work Safe Alberta planning and reporting—April 2010, p. 43**

We recommend that the Department of Human Services improve its planning and reporting systems for occupational health and safety by:

- obtaining data on chronic injuries and diseases to identify potential occupational health and safety risks
- completing the current update of the Work Safe Alberta Strategic Plan
- measuring and reporting performance of occupational health and safety programs and initiatives that support key themes of the *Plan*

**Occupational health and safety: Certificate of Recognition—April 2010, p. 48**

We recommend that the Department of Human Services improve its systems to issue Certificates of Recognition by:

- obtaining assurance on work done by Certificate of Recognition auditors
- consistently following up on recommendations made to certifying partners

**Occupational health and safety: Promoting and enforcing compliance—July 2012, no. 12, p. 83 (Originally April 2010, no. 3, p. 39)**

We again recommend that the Department of Human Services enforce compliance with the law by high-risk employers and workers.

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

**Child intervention services: Accreditation systems for service providers—October 2007, no. 7, vol. 1, p. 82**

We recommend that the Department of Human Services evaluate the cost-effectiveness of accreditation systems and the assurance they provide.

**Child intervention services: Department compliance monitoring—October 2007, no. 8, vol. 1, p. 83**

We recommend that the Department of Human Services improve compliance monitoring processes by:

- incorporating risk-based testing in case-file reviews
- providing feedback to caseworkers on monitoring results of case-file reviews
- obtaining and analyzing information on Authorities' monitoring of service providers

**Monitoring and enforcement of training providers—October 2008, no. 24, p. 245**

We recommend that the Department of Human Services improve its monitoring of tuition-based training providers by:

- assessing whether performance expectations are being met
- quantifying tuition refunds that may be owing to the department
- implementing policies and procedures that outline steps and timelines for dealing with non-compliance problems

## CHILD AND FAMILY SERVICES AUTHORITIES

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

### **Child intervention services: Authorities compliance monitoring processes—October 2007, vol. 1, p. 86**

We recommend that the Child and Family Services Authorities improve compliance monitoring processes by providing caseworkers with:

- training on file preparation and maintenance
- feedback from the monitoring results of case-file reviews

### **Child intervention services: Authorities monitoring of service providers—October 2007, vol. 1, p. 88**

We recommend that the Child and Family Services Authorities improve the evaluation of service providers by coordinating monitoring activities and sharing the results with the department.

## OFFICE OF THE PUBLIC TRUSTEE

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

### **Supervisory review of client files—February 2013, no. 2, p. 42**

We recommend that the Office of the Public Trustee improve its file management processes to ensure all client files are subject to adequate supervisory review.

### **Internal audit role—February 2013, no. 3, p. 42**

We recommend that the Office of the Public Trustee strengthen the role of its internal audit, ensuring it has adequate authority and independence to effectively perform its function.

### **Improve and follow policies—February 2013, no. 4, p. 45**

We recommend that the Office of the Public Trustee:

- review and assess whether its policies are appropriate, and procedures are adequate to mitigate the risk that client assets could be misappropriated or otherwise mismanaged
- improve its processes for ensuring compliance with policies and procedures

### **Segregation of duties—February 2013, no. 5, p. 47**

We recommend that the Office of the Public Trustee strengthen its processes for the approval and payment of client expenses or disbursements.

### **Documentation—February 2013, no. 6, p. 48**

We recommend that the Office of the Public Trustee improve its processes for ensuring client files are appropriately documented, including adequate documentation of supervisory review and internal audit.

## PERSONS WITH DEVELOPMENTAL DISABILITIES BOARDS

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

### **Contract monitoring and evaluation—October 2004, no. 9, p. 111**

We recommend that the Persons with Developmental Disabilities Provincial Board work with the six community boards to strengthen the monitoring and evaluation of the performance of service providers by:

- requiring individual funding service providers to provide adequate financial reporting
- obtaining annual financial statements to evaluate the financial sustainability of critical service providers

- implementing a sustainable, risk-based internal audit plan
- developing and implementing standard procedures to be followed when Community Board staff are in contact with service providers
- implementing a method to evaluate service provider performance