

# Alberta Jobs, Economy and Innovation

On August 25, 2020, the government announced a new ministry structure. The former Ministry of Economic Development, Trade and Tourism became the Ministry of Jobs, Economy and Innovation.

There are no new or outstanding recommendations to the department in this report.

We issued unqualified independent auditor's reports on the 2019–2020 financial statements for Alberta Innovates, Alberta Enterprise Corporation, and Travel Alberta. There are no new recommendations to any of these entities in this report. Alberta Enterprise Corporation has no outstanding recommendations. Travel Alberta has two outstanding recommendations, none of which are ready for assessment. Alberta Innovates has implemented one outstanding recommendation—see below.

## Status of Recommendations

as of November 2020

- 1** Implemented
- 0** New Recommendations
- 2** Outstanding Recommendations
  - **0** Ready for Assessment
  - **2** Not Ready for Assessment
- 0** Outstanding Recommendations Older than Three Years

## IMPLEMENTED Recommendation

### Strengthen Access Controls and Segregate Incompatible Duties

**IMPLEMENTED** Recommendation:  
Improve financial reporting system controls

**Original:** *Report of the Auditor General of Alberta—November 2018*, Financial Statement Auditing, page 45

We recommend that Alberta Innovates improve user access controls and segregate incompatible duties within its financial reporting system.

# Findings

## Alberta Innovates

### Context

In 2018, we recommended that Alberta Innovates improve user access controls and segregate incompatible duties within the financial reporting system. We found that some finance personnel had ongoing, unlimited access to the financial reporting system, while others had the ability to initiate, approve and record financial transactions.

### Current findings

Management improved user access controls and segregated incompatible duties within the financial reporting system by:

- adding a specific role to the access privileges of finance personnel with superuser access, which prevents them from modifying data in the financial reporting system
- initiating a semi-annual security audit of the financial reporting system user access listing
- using the security audit results to determine inappropriate roles for users of the financial reporting system
- reviewing the Financial Delegation of Authority policy and assessing the compatibility of roles

We examined the results of management’s semi-annual security audits, user access privileges and Financial Delegation of Authority policy. We found the policy and privileges provided adequate access and clear segregation of duties and that security audits were operating effectively.

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>TRAVEL ALBERTA</b> MANAGING THE RISKS OF CLOUD COMPUTING: <b>Develop a risk management process for cloud computing reporting system controls</b></p> <p>We recommend that Travel Alberta develop an effective risk management process to manage the risks of using cloud computing.</p>	December 2019, p. 7	<b>Not Ready for Assessment</b>
<p><b>TRAVEL ALBERTA</b> MANAGING THE RISKS OF CLOUD COMPUTING: <b>Develop contract management processes for contracts with cloud service providers.</b></p> <p>We recommend that Travel Alberta develop effective contract management processes for contracts with its cloud service providers</p>	December 2019, p. 9	<b>Not Ready for Assessment</b>