

Advanced Education

Status of Recommendations

Total Recommendations	Status of Recommendations			
	Ready for Assessment	Not Ready for Assessment	>3 Years	<3 Years
15	1	14	8	7

Recommendation summary (by report, newest to oldest)

Report Title	Number of Recommendations	
	Department	PSIs
Report on Post-secondary Institutions—March 2024 › University of Calgary: Information system user access control	0	1
For-profit and Cost Recovery Ventures at Post-secondary Institutions Assessment of Implementation—March 2024 › Improve department's oversight of institution's risk assessment of ventures (originally October 2015; repeated March 2024)	1	0
Report of the Auditor General—December 2023 › Improve the financial consolidation process	1	0
Report on Post-secondary Institutions—March 2023 › Lakeland College: Develop, formalize, and document risk management processes related to cloud computing services › Lakeland College: Monitor cloud service provider controls and ensure end-user controls are effective › Northwestern Polytechnic: Improve consistent application of procurement and contracting processes › Northwestern Polytechnic: Improve internal controls over information technology environment (originally December 2019; repeated March 2023)	0	4
Report on Post-secondary Institutions—February 2022 › Lakeland College: Improve user access controls	0	1

Report Title	Number of Recommendations	
	Department	PSIs
Report of the Auditor General—November 2021 <ul style="list-style-type: none"> › Allowance for Uncollectible Student Loans: Improve process to estimate the allowance for uncollectible student loans 	1	0
Report on Post-secondary Institutions—March 2021 <ul style="list-style-type: none"> › Olds College: Improve financial reporting processes 	0	1
Report on Post-secondary Institutions—December 2019 <ul style="list-style-type: none"> › Alberta University of the Arts: Implement processes for testing and monitoring the effectiveness of internal controls › Medicine Hat College: Implement processes for testing and monitoring the effectiveness of internal controls › Olds College: Implement processes for testing and monitoring the effectiveness of internal controls 	0	3
Collaborative Initiatives Among Post-secondary Institutions—October 2017 <ul style="list-style-type: none"> › Develop strategic plan and accountability framework (originally July 2013; repeated October 2017) › Develop processes and guidance to plan, implement and govern collaborative projects (originally July 2013; repeated October 2017) 	2	0
Total	5	10

Detailed recommendation list (by report, newest to oldest)

Recommendation	When	Status
<p>UNIVERSITY OF CALGARY Report on Post-secondary Institutions: Information system user access controls</p> <p>We recommend that the University of Calgary improves its network access controls over terminated employees.</p> <p>Consequences of not taking action: Unless management promptly removes terminated employees’ network access, the university risks unauthorized access to its systems.</p>	March 2024, p. 8	Not Ready for Assessment

Recommendation	When	Status
<p>DEPARTMENT For-profit and Cost Recovery Ventures at Post-secondary Institutions Assessment of Implementation:</p> <p>Improve department’s oversight of institutions’ risk assessment of ventures</p> <p>We again recommend that the Department of Advanced Education improves its oversight processes to ensure that boards of governors oversee management’s assessment of the risks associated with for-profit and cost recovery ventures by:</p> <ul style="list-style-type: none"> tailoring board training to examine these ventures requiring institutions to comply with the department’s expectations and guidelines requiring institutions to report on venture results on an ongoing basis providing effective feedback and ongoing guidance to the boards <p>Consequences of not taking action: Without effective department oversight of whether a board is overseeing that its institution’s management has appropriate policies and controls to mitigate risks on ventures, there is an increased likelihood of unjustifiable exposure and cost to Albertans.</p>	<p>Repeated March 2024, p. 3</p> <p>> Originally reported October 2015, no. 2, p. 27</p>	<p>Not Ready for Assessment</p>
<p>DEPARTMENT Improve the financial consolidation process</p> <p>We recommend that the Department of Advanced Education improve its financial consolidation process.</p> <p>Consequences of not taking action: Without a strong and sustainable financial reporting process over the ministry consolidation, management and those charged with governance will not have reliable financial information to base their decisions on and to show accountability to Albertans.</p>	<p>December 2023, p. 31</p>	<p>Not Ready for Assessment</p>

Recommendation	When	Status
<p>LAKELAND COLLEGE Report on Post-secondary Institutions:</p> <p>Develop, formalize, and document risk management processes related to cloud computing services</p> <p>We recommend that Lakeland College develop, formalize, and document its risk management processes related to cloud computing services.</p> <p>Consequences of not taking action: The college exposes itself to the risk of data loss, privacy breach and business interruption if risks related to cloud computing services are not managed effectively.</p>	<p>March 2023, p. 7</p>	<p>Not Ready for Assessment</p>
<p>LAKELAND COLLEGE Report on Post-secondary Institutions:</p> <p>Monitor cloud service provider controls and ensure end-user controls are effective</p> <p>We recommend that Lakeland College regularly monitor the effectiveness of the controls of its cloud service providers and its own end-user controls.</p> <p>Consequences of not taking action: Corporate data will not be appropriately managed and protected without regular monitoring of cloud service providers and end-user controls.</p>	<p>March 2023, p. 8</p>	<p>Not Ready for Assessment</p>
<p>NORTHWESTERN POLYTECHNIC Report on Post-secondary Institutions:</p> <p>Improve consistent application of procurement and contracting processes</p> <p>We recommend that Northwestern Polytechnic (NWP) consistently apply its procurement and contracting policy and processes.</p> <p>Consequences of not taking action: Without consistently following its procurement policy, NWP will not be able to demonstrate that its procurement practices are fair and equitable and do not lead to inappropriate, biased, and uncompetitive procurement practices.</p>	<p>March 2023, p. 9</p>	<p>Not Ready for Assessment</p>

Recommendation	When	Status
<p>NORTHWESTERN POLYTECHNIC Report on Post-secondary Institutions:</p> <p>Improve internal controls over information technology environment</p> <p>We again recommend that Northwestern Polytechnic consistently enforce its IT policies, which set out internal controls to protect its IT systems, applications and data.</p> <p>Consequences of not taking action: NWP may not be able to deliver essential services and programs promptly in a disaster. In addition, NWP may not be able to effectively safeguard its IT systems, application and data against unauthorized access and disclosure of its sensitive data.</p>	<p>Repeated March 2023, p. 10</p> <p>> Originally reported December 2019, p. 9</p>	<p>Not Ready for Assessment</p>
<p>LAKELAND COLLEGE Report on Post-secondary Institutions:</p> <p>Improve user access controls</p> <p>We recommend that Lakeland College improve its process to promptly remove terminated employees’ access to its network and Enterprise Resource Planning system.</p> <p>Consequences of not taking action: Without effective user access controls, the college is at risk of unauthorized access to its confidential data, which could lead to data corruption, inappropriate modification, or disclosure.</p>	<p>February 2022, p. 7</p>	<p>Ready for Assessment</p>
<p>DEPARTMENT Allowance for Uncollectible Student Loans:</p> <p>Improve process to estimate the allowance for uncollectible student loans</p> <p>We recommend that the Department of Advanced Education improve its process to estimate the allowance for uncollectible student loans.</p> <p>Consequences of not taking action: Without an effective process to determine the student loan allowance, the department cannot reasonably estimate the government’s true costs of providing student loans and inform future adjustments to its student loan policies.</p>	<p>November 2021, p. 40</p>	<p>Not Ready for Assessment</p>

Recommendation	When	Status
<p>OLDS COLLEGE Report on Post-secondary Institutions:</p> <p>Improve financial reporting processes</p> <p>We recommend that Olds College improve its financial reporting processes to:</p> <ul style="list-style-type: none"> • provide sufficient update training to staff of public sector accounting standards • ensure proper management oversight of the preparation of consolidated financial statements <p>Consequences of not taking action: Without effective financial reporting processes, there is a higher risk of financial reporting errors.</p>	<p>March 2021, p. 10</p>	<p>Not Ready for Assessment</p>
<p>ALBERTA UNIVERSITY OF THE ARTS Report on Post-secondary Institutions:</p> <p>Implement processes for testing and monitoring the effectiveness of internal controls</p> <p>We recommend that Alberta University of the Arts test and monitor the effectiveness of its internal controls to ensure key risks are mitigated.</p> <p>Consequences of not taking action: Without effective internal controls, institutions increase exposure to financial errors, financial loss, and reputational damage. The Board of Governors may not get the information from management it requires to exercise proper oversight.</p>	<p>December 2019, p. 7</p>	<p>Not Ready for Assessment</p>
<p>MEDICINE HAT COLLEGE Report on Post-secondary Institutions:</p> <p>Implement processes for testing and monitoring the effectiveness of internal controls</p> <p>We recommend that Medicine Hat College test and monitor the effectiveness of its internal controls to ensure key risks are mitigated.</p> <p>Consequences of not taking action: Without effective internal controls, institutions increase exposure to financial errors, financial loss, and reputational damage. The Board of Governors may not get the information from management it requires to exercise proper oversight.</p>	<p>December 2019, p. 7</p>	<p>Not Ready for Assessment</p>

Recommendation	When	Status
<p>OLDS COLLEGE Report on Post-secondary Institutions:</p> <p>Implement processes for testing and monitoring the effectiveness of internal controls</p> <p>We recommend that Olds College test and monitor the effectiveness of its internal controls to ensure key risks are mitigated.</p> <div style="border: 1px dashed black; padding: 5px;"> <p>Consequences of not taking action: Without effective internal controls, institutions increase exposure to financial errors, financial loss, and reputational damage. The Board of Governors may not get the information from management it requires to exercise proper oversight.</p> </div>	<p>December 2019, p. 7</p>	<p>Not Ready for Assessment</p>
<p>DEPARTMENT Collaborative Initiatives Among Post-secondary Institutions:</p> <p>Develop strategic plan and accountability framework</p> <p>We again recommend that the Department of Advanced Education, working with institutions:</p> <ul style="list-style-type: none"> develop and communicate a strategic plan that clearly defines the minister’s expected outcomes for Campus Alberta, initiatives to achieve those outcomes, the 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 costs associated with collaborative initiatives review and clarify the accountability structure for governing collaborative initiatives <div style="border: 1px dashed black; padding: 5px;"> <p>Consequences of not taking action: Without a strategic plan and accountability framework, there is a high risk that the department will not achieve its collaborative initiative goals cost effectively—or at all.</p> </div>	<p>Repeated October 2017, Performance Auditing, p. 37</p> <p>> Originally reported July 2013, no. 6, p. 48</p>	<p>Not Ready for Assessment</p>

Recommendation	When	Status
<p>DEPARTMENT Collaborative Initiatives Among Post-secondary Institutions: Develop processes and guidance to plan, implement and govern collaborative projects</p> <p>We again recommend that the Department of Advanced Education, working with institutions, develop systems and guidance for institutions to follow effective project management processes for collaborative initiatives.</p> <div style="border: 1px dashed black; padding: 5px;"> <p>Consequences of not taking action: Ineffective project management systems increase the risk that the department and institutions will not complete collaborative initiatives on time, on scope, within budget and with desired results.</p> </div>	<p>Repeated October 2017, Performance Auditing, p. 40</p> <p>> Originally reported July 2013, no. 7, p. 51</p>	<p>Not Ready for Assessment</p>