

Advanced Education

Status of recommendations

Total	Status of Recommendations			
	Ready for Assessment	Not Ready for Assessment	>3 Years	<3 Years
18	5	13	8	10

Recommendation summary (by report, newest to oldest)

Report Title	Number of Recommendations	
	Department	PSIs
<ul style="list-style-type: none"> ● Annual Summary of Ministry Audit Work—November 2024 <ul style="list-style-type: none"> › Olds College: Improve process to record portfolio investments › Olds College: Improve process to account for conditional funding › Olds College: Regularly reconcile cash accounts and investigate differences promptly › Olds College: Regularly monitor the condition of tangible capital assets › Olds College: Improve financial reporting processes (originally March 2021, repeated November 2024) 	0	5
<ul style="list-style-type: none"> ● Report on Post-secondary Institutions—March 2024 <ul style="list-style-type: none"> › University of Calgary: Improve user access controls over terminated employees 	0	1
<ul style="list-style-type: none"> ● For-profit and Cost Recovery Ventures at Post-secondary Institutions Assessment of Implementation—March 2024 <ul style="list-style-type: none"> › Improve department's oversight of institution's risk assessment of ventures (originally October 2015; repeated March 2024) 	1	0
<ul style="list-style-type: none"> ● Report on Post-secondary Institutions—March 2023 <ul style="list-style-type: none"> › 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 Title	Number of Recommendations	
	Department	PSIs
<ul style="list-style-type: none"> • Report on Post-secondary Institutions—February 2022 <ul style="list-style-type: none"> › Lakeland College: Improve user access controls 	0	1
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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	4	14

Detailed recommendation list (by report, newest to oldest)

Recommendation	When	Status
<p>OLDS COLLEGE Annual Summary of Ministry Audit Work—November 2024: Improve process to record portfolio investments</p> <p>We recommend that Olds College improve its process to record endowment and non-endowment investments.</p> <div style="border: 1px dashed black; padding: 5px;"> <p>Consequences of not taking action: Without effective processes to track, reconcile and record portfolio investment activities, management and the board will lack accurate information on whether portfolio investments meet required funding conditions and investment objectives, and provide sufficient liquidity for the college’s operations.</p> </div>	November 2024, p. 32	Not Ready for Assessment

Recommendation	When	Status
<p>OLDS COLLEGE Annual Summary of Ministry Audit Work—November 2024: Improve process to account for conditional funding</p> <p>We recommend that Olds College improve its process to record revenue from funding with conditions.</p> <p>Consequences of not taking action: Without accurate and complete information to monitor activities related to conditional grants, the college may breach funding conditions requiring repayment back to funders. This may affect future contributions from those funders.</p>	November 2024, p. 33	Not Ready for Assessment
<p>OLDS COLLEGE Annual Summary of Ministry Audit Work—November 2024: Regularly reconcile cash accounts and investigate differences promptly</p> <p>We recommend that Olds College regularly reconcile cash accounts and investigate differences promptly.</p> <p>Consequences of not taking action: Without monthly reconciliations and prompt investigation of differences identified, the college faces higher risk of inappropriate and unauthorized use of its cash. Management may also make improper decisions based on inaccurate cash data.</p>	November 2024, p. 34	Not Ready for Assessment
<p>OLDS COLLEGE Annual Summary of Ministry Audit Work—November 2024: Regularly monitor the conditional of tangible capital assets</p> <p>We recommend that Olds College implement a process to monitor the condition and remaining useful life of tangible capital assets.</p> <p>Consequences of not taking action: Management will not be able to make appropriate short- and long-term capital planning and maintenance decisions without current information on the condition and expected useful remaining life of its tangible capital assets.</p>	November 2024, p. 34	Not Ready for Assessment

Recommendation	When	Status
<p>OLDS COLLEGE Annual Summary of Ministry Audit Work—November 2024: Improve financial reporting processes</p> <p>We again recommend that Olds College improve its financial reporting processes to:</p> <ul style="list-style-type: none"> • provide sufficient update training to staff on 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>Repeated November 2024, p. 35</p> <p>> Originally reported March 2021, p. 10</p>	<p>Not Ready for Assessment</p>
<p>UNIVERSITY OF CALGARY Report on Post-secondary Institutions: Improve user access controls over terminated employees</p> <p>We recommend that the University of Calgary improve 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>	<p>March 2024, p. 8</p>	<p>Not Ready for Assessment</p>

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 improve 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>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>

Recommendation	When	Status
<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>Ready for Assessment</p>
<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>Ready for Assessment</p>

Recommendation	When	Status
<p>LAKELAND COLLEGE Report on Post-secondary Institutions: 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>	February 2022, p. 7	Ready for Assessment
<p>DEPARTMENT Allowance for Uncollectible Student Loans: 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>	November 2021, p. 40	Not Ready for Assessment
<p>ALBERTA UNIVERSITY OF THE ARTS Report on Post-secondary Institutions: 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>	December 2019, p. 7	Ready for Assessment

Recommendation	When	Status
<p>MEDICINE HAT COLLEGE Report on Post-secondary Institutions: 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>Ready for Assessment</p>
<p>OLDS COLLEGE Report on Post-secondary Institutions: 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> <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>DEPARTMENT Collaborative Initiatives Among Post-secondary Institutions: 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 <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>	<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>
<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> <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>	<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>