

Agriculture and Irrigation

Status of recommendations

Total	Status of Recommendations			
	Ready for Assessment	Not Ready for Assessment	>3 Years	<3 Years
3	2	1	0	3

Recommendation summary (by report, newest to oldest)

Report Title	Number of Recommendations	
	Department	AFSC
<ul style="list-style-type: none"> • Annual Summary of Ministry Audit Work—November 2024 <ul style="list-style-type: none"> › Improve financial information preparation and reporting processes 	1	0
<ul style="list-style-type: none"> • Report of the Auditor General—December 2023 <ul style="list-style-type: none"> › Agriculture Financial Services Corporation: Improve process to ensure compliance with AgrilInsurance policies and procedures 	0	1
<ul style="list-style-type: none"> • Report of the Auditor General—November 2021 <ul style="list-style-type: none"> › Agriculture Financial Services Corporation: Cloud Computing Risk Management Process: Develop a process to manage the risks of using cloud computing 	0	1
Total	1	2

Detailed recommendation list (by report, newest to oldest)

Recommendation	When	Status
<p>DEPARTMENT Annual Summary of Ministry Audit Work—November 2024:</p> <p>Improve financial information preparation and reporting processes</p> <p>We recommend that the Department of Agriculture and Irrigation improve its processes to ensure the timeliness and quality of financial information preparation and reporting.</p> <p>Consequences of not taking action: Without effective and sustainable financial reporting processes, management may not have reliable financial information to base their decisions on, the risk of inaccurate and late financial information being supplied to users is substantially increased, and there is a higher risk of financial reporting errors.</p>	<p>November 2024, p. 47</p>	<p>Not Ready for Assessment</p>
<p>AGRICULTURE FINANCIAL SERVICES CORPORATION Report of the Auditor General—December 2023:</p> <p>Improve process to ensure compliance with AgrilInsurance policies and procedures</p> <p>We recommend that Agriculture Financial Services Corporation improve its process to ensure policies and procedures set out in AgrilInsurance manuals, guidelines, and authorities are adhered to.</p> <p>Consequences of not taking action: Non-compliance with policies, procedures, and authorities could result in invalid, incomplete, and inaccurate insurance payments or legislative non-compliance. Not completing required procedures may expose AFSC to challenges during future processing of claims and potential disputes with clients.</p>	<p>December 2023, p. 41</p>	<p>Ready for Assessment</p>

Recommendation	When	Status
<p>AGRICULTURE FINANCIAL SERVICES CORPORATION Cloud Computing Risk Management Process:</p> <p>Develop a process to manage the risks of using cloud computing</p> <p>We recommend that the Agriculture Financial Services Corporation:</p> <ul style="list-style-type: none"> • develop a process to ensure compliance with its cloud security policy • implement complementary user entity controls • provide regular reporting on cloud computing risks to the board <p>Consequences of not taking action: Without effective risk management and oversight processes related to the use of cloud computing, AFSC exposes itself to data loss, privacy breach and business interruption that threaten the organization’s ability to deliver effective and efficient services to Albertans.</p>	November 2021, p. 49	Ready for Assessment