

AUDITOR GENERAL

Halifax Regional Municipality



Follow-up Review of Outstanding Recommendations – 2020-21 Audits

Building Permits and Inspections
Halifax Regional Police Information Technology -
Public

April 2025

April 9, 2025

This ***Follow-up Review of Outstanding Recommendations – 2020-21 Audits***, completed under section 50(2) of the Halifax Regional Municipality Charter, is hereby submitted to the Audit and Finance Standing Committee of Regional Council.

Respectfully,

Original signed by

Andrew Atherton, CPA, CA
Auditor General
Halifax Regional Municipality

**AUDITOR
GENERAL**



Halifax Regional Municipality

Office of the Auditor General
Halifax Regional Municipality
33 Alderney Drive, Suite 620
Dartmouth, NS, B2Y 2N4
www.hrmauditorgeneral.ca
902.490.8407

Table of Contents

Overall Follow-up Results	3
Building Permits and Inspections Audit – September 2020	5
Halifax Regional Police Information Technology – Public – February 2021.....	5
Background.....	6
Objective and Scope	6
Contact Information	7

Overall Follow-up Results

[INFOGRAPHIC IMAGE BELOW: This image depicts the overall results of this report.

- Building Permits and Inspections Audit
 - 3 of 3
 - Audit carried out: 2020
 - Initial follow up: 2023
 - 3 report recommendations
 - 3 (100%) implemented to date
 - Planning and Development has developed:
 - checks to confirm accurate data is entered into systems
 - service standards and monitors results
 - formal staff mentoring plan
- Halifax Regional Police Information Technology Audit
 - 0 of 1 (public)
 - Audit carried out: 2021
 - Initial follow up: 2023
 - Public & in-camera recommendations
 - 92% implemented to date
 - Most implemented when initial follow up completed
 - HRP needs to:
 - Implement IT security policies

Follow-up Review of Outstanding Recommendations – 2020-21 Audits



Building Permits and Inspections Audit

3 of 3

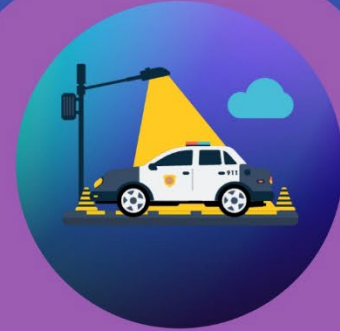
Audit carried out: 2020

Initial follow-up: 2023

3 report recommendations
3 (100%) implemented to date

Planning and Development
has developed:

- checks to confirm accurate data is entered into systems
- service standards and monitors results
- formal staff mentoring plan



Halifax Regional Police Information Technology Audit

0 of 1 (public)

Audit carried out: 2021

Initial follow-up: 2023

Public & in-camera
recommendations

- 92% implemented to date
- Most implemented when initial follow-up completed

HRP needs to:

- Implement IT security policies

Auditor General Halifax Regional Municipality
April 2025

Building Permits and Inspections Audit – September 2020

Implementation Status by Recommendation

Recommendation	Business Unit	Status
1. As Planning and Development implements the new building permit and inspection system, management should develop checks to confirm accurate data is entered.	Planning & Development	✓
2. Planning and Development should develop measurable service standards for building plan review and inspection processes, and regularly monitor and report results. Service standards and results should be publicly available.	Planning & Development	✓
3. Planning and Development should develop a formal mentoring plan and document how staff will obtain practical experience to perform their current role and more complex work.	Planning & Development	✓

*Legend: ✓ = Completed ✗ = Incomplete

Halifax Regional Police Information Technology – Public – February 2021

Implementation Status by Recommendation

Recommendation	Business Unit	Status
5. Halifax Regional Police should finalize and implement its draft information technology security policies. This should include detailed guidance on how the policies will be applied to Halifax Regional Police information technology operations.	Halifax Regional Police Information Technology	✗

*Legend: = Completed = Incomplete

Background

The Office of the Auditor General, Halifax Regional Municipality, follows up on audits previously reported by the office after 18 months. We have established an additional process to follow up on outstanding audit recommendations from the initial follow-up after 18 months. These follow-up reviews report the progress management had made in implementing pending changes recommended by the Auditor General when the initial follow-up was carried out.

Objective and Scope

We completed the review of the outstanding recommendations from the 2023 follow-up review. The audit reports followed up were released between 2020-21.

- Building Permits and Inspections Audit
- Halifax Regional Police Information Technology Audit

Our objective was to provide review level, or limited assurance, on HRM management's implementation of the pending recommendations from the initial follow-up report. A limited assurance engagement provides a lower level of assurance than an audit. Conclusions are based on reasonability of what management tells us, and limited testing, rather than detailed testing, as would be found in an audit. This allows us to focus limited resources on new audits, while still providing assurance that management is addressing the issues we identified in past audits.

Our approach included discussing implementation with staff; reviewing policies, guidelines and processes; and other procedures we considered necessary.

This limited assurance engagement was conducted in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 Direct Engagements published by the Chartered Professional Accountants of Canada.

We apply CPA Canada's Canadian Standard on Quality Management 1. Our staff comply with the independence and ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Conduct.

Contact Information

Office of the Auditor General
Halifax Regional Municipality
33 Alderney Drive, Suite 620
Dartmouth, NS, B2Y 2N4

Phone: 902 490 8407

Email: auditorgeneral@halifax.ca

Website: www.hrmauditorgeneral.ca

X: [@Halifax AG](#)