

Section 1

Update on the implementation of
recommendations from:

**Financial Framework Supporting the Legislative Assembly
(2nd follow-up)**

April 2008



October 2009

Response from the Clerk of the Legislative Assembly

GEORGE MacMINN, Q.C.
CLERK OF THE
LEGISLATIVE ASSEMBLY
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October 5, 2009

Malcolm Gaston, CMA, CPFA
Assistant Auditor General
8 Bastion Square
Victoria, B.C. V8V 1H9

Dear Mr. Gaston:

**Re: Follow-up of your Special Audit Report to the Speaker on the
*Financial Framework Supporting the Legislative Assembly***

In response to your letter of September 8, 2009, attached is the Legislative Assembly's self-assessment monitoring report relative to the outstanding recommendations contained in your Special Audit Report of April 2007.

I trust this is to your satisfaction.

Sincerely,

E. George MacMinn, Q.C.
Clerk of the Legislative Assembly

c: Hon. Bill Barisoff, Speaker of the Legislative Assembly
Dan Arbic, Legislative Comptroller

PROGRESS IN IMPLEMENTING RECOMMENDATIONS FROM

*Special Audit Report to the Speaker:
The Financial Framework Supporting the Legislative Assembly
April 2007*

As at July 31, 2009

General comments

Please provide an introductory statement summarizing progress.

Progress by recommendation

For each recommendation, provide your assessment of implementation status as per the legend at the bottom of the page, and information on actions taken and results to support the status reported. Also include a work plan schedule for any recommendations not yet implemented.

Self-Assessed Status	Actions Taken Since Report Issued	Results of Actions and/or Actions Planned (with information on implementation, including dates)
<p>Recommendation 3: Business Continuity and Disaster Recovery Plans covering financial systems in the Legislative Assembly be completed and periodically tested.</p>	<p>Although the Assembly recognizes the importance of this recommendation, no progress has been made since we last reported. Physical resources constraints and activities leading to, and following the recent general provincial election have prevented any action being taken on this issue. The Office of the Legislative Comptroller continues to list this project in its list of activities.</p>	<p>The Office of the Legislative Comptroller will advise your office once this recommendation has been fully addressed.</p>
<p>Recommendation 4: Financial reporting requirements to the Legislative Assembly Management Committee be established and include regular reporting and discussions of actual to budget spending, as well as publicly available audited annual financial statements for Vote 1.</p>	<p>As reported previously, LAMC is satisfied with the level of assurances provided by the Office of the Legislative Comptroller relative to the operation of financial controls across Vote 1. LAMC is also satisfied with the information provided in the annual Public Accounts.</p>	<p>NA</p>

Status

- F or S – Recommendation has been fully or substantially implemented
- P – Recommendation has been partially implemented
- AA – Alternative action has been undertaken, general intent of alternative action will address OAG finding
- NA – No substantial action has been taken to address this recommendation

RECOMMENDATION STATUS SUMMARY
Special Audit Report to the Speaker:
The Financial Framework Supporting the Legislative Assembly
April 2007

As at July 31, 2009

(Please tick implementation status for each recommendation)

Auditor General's Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
3. Business Continuity and Disaster Recovery Plans covering financial systems in the Legislative Assembly be completed and periodically tested.					✓
4. Financial reporting requirements to the Legislative Assembly Management Committee be established and include regular reporting and discussions of actual to budget spending, as well as publicly available audited annual financial statements for Vote 1.					✓