

Income Support for Albertans

Seniors, Community and
Social Services

Report of the Auditor General
March 2024

**Assessment of
Implementation Report**

**Auditor
General**
OF ALBERTA

The logo for the Auditor General of Alberta, featuring a stylized orange and white graphic element resembling a corner or a bracket.

Outstanding Recommendations

Assessment of Implementation Report

Income Support for Albertans

Seniors, Community and Social Services

(December 2019)

Summary of Recommendations

We completed an assessment of implementation of the recommendations from our December 2019 audit of *Income Support for Albertans*.

IMPLEMENTED Recommendation:
Improve eligibility processes

REPEATED Recommendation:
Improve performance management processes

The department has not improved its processes to measure and report on the program's performance in achieving the intermediate and long-term outcomes of Albertans having an increased ability to meet their basic needs and experience financial resiliency.

Introduction

Albertans should be confident the Department of Seniors, Community and Social Services (the department) has processes to effectively administer the Income Support program. This is one of the department's larger programs. In 2022–2023, it provided over \$580 million in support payments. The program provides financial help to Albertans when they can't meet their basic needs for food, clothing, and shelter, or need help to enter, re-enter, or stay in the workforce. Program outcomes for these Albertans include:

- short-term—receiving income support benefits for which they are eligible
- intermediate—having an increased ability to meet their basic needs
- long-term—experiencing increased financial resiliency

In 2019, we audited whether the department had processes to:

- assess eligibility, authorize support payments, and provide supports that follow legislation and policy
- measure, monitor, and report on program performance

We found the department did not have adequate processes to ensure that eligible clients were receiving supports in accordance with policy and to measure and report on the program.

We made two recommendations to the department:

- improve its processes to approve client eligibility, assess the client's needs and employability, and monitor compliance with client service plans
- improve its processes to measure and report on the program's performance

Recommendation: Improve eligibility processes

IMPLEMENTED

Context

Consistent, effective, and accurate eligibility decisions are critical because they affect the lives of Albertans in need of support.

In our 2019 audit, we found in all reviews conducted on the program since 2010, the department's internal audit group had found compliance failures in the eligibility process and authorization of support payments.

We also did not find evidence that the department had always:

- completed a Service Needs Determination or an Employability Assessment for clients
- developed and monitored client service plans

Our current findings

The department has implemented our recommendation to improve its processes to approve client eligibility, assess the client's needs and employability, and monitor compliance with action plans.

Assessing clients and creating action plans

The department implemented a new intake and case management system in June 2022. The new online application cannot be submitted until all required fields are entered. Once the application is received, a detailed Employment Readiness Assessment¹ (ERA) is completed by the worker. The ERA has built-in scoring criteria which help the caseworker assess eligibility, client needs, and employability. The system automatically creates an action plan once the ERA is finalized. The action plans identify activities each client must complete such as developing a resume, researching employers, attending workshops, or accessing mental health supports. These plans require the input of due dates for action items. The system automatically reminds caseworkers once the activities in the action plans are due.

Monitoring intake and case management

The department implemented a supervisor file audit process which requires supervisors to audit new client intake files. If compliance concerns are identified, there is a process to follow up with the caseworkers to make required changes to client files.

To monitor results for intake and case management, management uses dashboard reporting that is generated from the system. Examples of dashboard reports used by management include:

- tracking the number of overdue action plan activities. To manage caseloads, a process was developed to re-assign overdue client action plan activities to a different caseworker. Based on review of the results over fiscal 2022–2023, there has been continued reduction in overdue action plan activities from December 2022 to August 2023.
- tracking the number of days from application to first contact with a client. The department has a target of five days and a process was developed to adjust caseloads when the target is not met.

A steering committee meets weekly to review results from the dashboard reports and has discussions on whether program or system changes may be needed.

The department also conducted a review of all Barriers to Full Employment² (BFE) client files (approximately 17,000) to assess changes in circumstances and continued benefit eligibility, and ensure required documentation is in place. Files which no longer met eligibility criteria were investigated further or closed. The department is in the process of reviewing Expected to Work³ (ETW) client files (approximately 31,000).

Internal audit recommendations

The department's internal audit group conducts reviews of the Income Support program and makes recommendations. In our 2019 audit, we found that while management reviewed internal audit recommendations, there were no followup processes to ensure recommendations were acted on.

¹ Employment Readiness Assessment replaced Service Needs Determination and Employability Assessments.

² Barriers to Full Employment (BFE) are income support clients that have difficulty working due to chronic health problems or multiple barriers to employment.

³ Expected to Work or Working (ETW) are income support clients that are looking for work, working but not earning enough to meet their basic needs, or temporarily unable to work.

In October 2021, the department established a steering committee which provides feedback on internal audit plans and reports, and monitors actions to respond to the recommendations. We examined meeting minutes and supporting documentation from the committee's meetings and found discussion of:

- formalizing a process to respond to internal audit's recommendations
- an internal audit report completed on the Income Support program
- an action plan to address recommendations from internal audit's report
- progress on action plan items

Recommendation: **Improve performance management processes** **REPEATED**

We again recommend that the Department of Seniors, Community and Social Services improve its processes to measure and report on the Income Support program's performance.

Context

Management must measure and analyze results of the Income Support program to know if it is working as intended and what improvements are needed.

In our 2019 audit, we found the department:

- had clearly defined desired results for the program
- lacked a documented process to operationalize its strategic plan
- had inadequate processes to identify and develop performance measures and to monitor and report on the effectiveness of the program

We recommended the department improve its processes to measure and report on the program's performance.

Our current findings

The department has improved monitoring and performance reporting for key steps in the intake and case management processes, which contribute to the program achieving the short-term program outcome of clients receiving benefits for which they are eligible.

However, the department has not improved its processes to measure and report on the program's performance in achieving the intermediate and long-term outcomes of Albertans having an increased ability to meet their basic needs and experience financial resiliency.

Operational plan developed

In our 2019 audit, we found the department did not have a process to operationalize its strategic plan. Since then, management has developed a process to track its strategic plan initiatives. The operational plan outlines the division, status details, and target completion dates for each initiative. Quarterly, the status of the initiatives is updated in the ministry's operational plan and presented to senior management.

Performance reporting not complete

As noted in the eligibility recommendation above, the department created a dashboard to measure, monitor, and report output-based measures internally regarding key steps in the intake and case management processes. Reports generated from the dashboard include the:

- time from application to first contact and eligibility decision
- number of client Employment Readiness Assessments completed
- number of client action plans completed
- number of overdue client action plan activities

We found results from these measures are regularly discussed by program management.

However, the department's implementation plan to address the recommendation included the development of various outcome based performance measures. These measures included refined data on recurring clients and on the average and median times clients are on the program. In addition, we found management also considered using a comparison of the average monthly benefit amount to a Market Basket Measure⁴ as an outcome measure for the program. Management indicated that, due to a service delivery transformation underway, development of these measures has been paused and will be finalized in the coming year.

Since our 2019 audit, the department continued to publicly report one performance measure for the Income Support program in its annual report—percentage of participants employed after leaving income support. This is a self-reported survey measure by former clients of the program. Starting in fiscal 2023–2024, the performance measure will be reduced in scope to focus specifically on clients receiving Career and Employment Information Services (CEIS)⁵ which only includes approximately 25 per cent of Expected to Work clients and none of the Barriers to Full Employment clients.

While the department now utilizes measures for intake and case management, it has not taken steps to implement outcome-based measures to evaluate and report on the program's overall performance. These measures would provide a means for management to understand if the program is achieving its intermediate and long-term expected outcomes and support strategic program changes that may be necessary. Management could also report these measures externally to demonstrate results to Albertans.

Management told us they will be establishing a new performance management framework for the Income Support program and refreshing their approach to performance management, including outcome reporting, to reflect changes in service delivery.

Consequences of not taking action

Without improved processes, management will not have enough information to evaluate program performance, make necessary improvements to ensure program outcomes are being achieved, and report to Albertans that the program is working as intended.

⁴ Market Basket Measure—a measure that is based on the cost of a specific basket of goods and services representing a modest, basic standard of living. The measure includes the costs of food, clothing, shelter, transportation, and other items for a reference family.

⁵ The Career and Employment Information Services (CEIS) program provides access to career, workplace, and labour market information that helps Albertans find and maintain employment or identifies training opportunities to secure employment.

About our Assessment of Implementation Report

Management is responsible for implementing our recommendations. We examine implementation plans and perform procedures to determine whether management has implemented our recommendations when management has asserted they have been implemented. We repeat our recommendations if we do not find evidence they have been implemented. We may also issue new recommendations for matters that come to our attention during our assessment.

Our assessments of implementation are conducted under the authority of the *Auditor General Act*. The Office of the Auditor General applies Canadian Standard on Quality Management 1. Accordingly, we have maintained a comprehensive system of quality control, including documented policies and procedures regarding compliance with applicable professional standards and applicable ethical, legal, and regulatory requirements.

Our office complies with the independence and other ethical requirements of the Chartered Professional Accountants of Alberta Rules of Professional Conduct, which are founded on fundamental principles of integrity and due care, objectivity, professional competence, confidentiality, and professional behaviour.



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