

DEPARTMENT OF COMMUNITY SERVICES

ANNUAL ACCOUNTABILITY REPORT

FISCAL YEAR 2013-2014

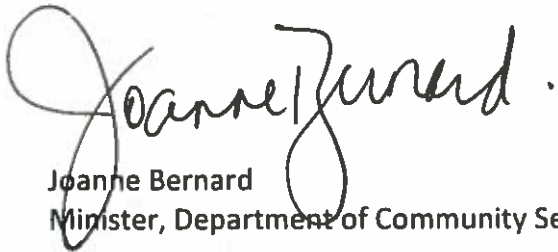
Table of Contents

1.0	Accountability Statement.....	2
2.0	Message from the Minister.....	3
3.0	Introduction	4
4.0	Accomplishments.....	4
5.0	Financial Results.....	9
6.0	Performance Measures.....	11
Appendix	Disclosure of Wrongdoing Report.....	23

1.0 Accountability Statement

The Accountability Report of the Department of Community Services for the year ended March 31, 2014 is prepared pursuant to the *Finance Act* and government policies and guidelines. These authorities require the reporting of outcomes against the *Department of Community Services' Statement of Mandate for the fiscal year 2013-2014*. The reporting of the Department of Community Services outcomes necessarily includes estimates, judgments and opinions by Community Services' management.

We acknowledge that this accountability report is the responsibility of Community Services' management. The report is, to the extent possible, a complete and accurate representation of outcomes relative to the goals and priorities set out in the *Department of Community Services' 2013-2014 Statement of Mandate*.

A handwritten signature in black ink that reads "Joanne Bernard".

Joanne Bernard
Minister, Department of Community Services

A handwritten signature in blue ink that reads "Lynn Hartwell".

Lynn Hartwell
Deputy Minister, Department of Community Services

2.0 Message from the Minister

I am pleased to present our 2013-14 Accountability Report on behalf of the Department of Community Services, as a summary of the activities of our Department over the last year.

It has been a busy and productive year, with a number of significant activities initiated and completed enabling progress on a number of important successes. The percentage of people on Income Assistance with wage income was up again this year, as was the percentage children placed for adoption. At the same time, youth Income Assistance recipients participating in employment support programs remained at a ten-year-high. In addition, the Department made important funding commitments to increase support for at-risk youth, transition and second stage housing, women's centres and family resource centres.

2013-14 has also been a year of significant change, most notably, the transfer of our Early Childhood Development division to the Department of Education and Early Childhood Development, the addition of the Status of Women to the Department of Community Services, and the move forward with the creation of Housing Nova Scotia.

Our efforts have been focused on the strategic goals of the department, working toward improving programs and services for clients, as well as improving the way we deliver those services. We have also restructured and solidified our senior leadership team to take on the transformation of Services with Disabilities and Employment Support and Income Assistance programs.

Our mission, as always, is to promote greater independence, self-reliance and security for Nova Scotians in need, and this report outlines our progress to date, and documents our efforts to provide the best service possible. I also want to thank all our staff at DCS who work tirelessly to make a positive impact on the lives of so many Nova Scotians.

This report provides an overview of these activities, including how we measure our success and the outcomes for the people we serve.

I hope you find this information both interesting and useful.

Regards,



Joanne Bernard
Minister, Department of Community Services

3.0 Introduction

The annual Accountability Report for the Department of Community Services reports on the progress achieved by the Department towards the outcomes and financial targets established in the *2013-2014 Statement of Mandate*. The *2013-2014 Statement of Mandate* is available on Community Services' website at <http://www.gov.ns.ca/coms/department/Publications.html>.

4.0 Accomplishments

Described below are the Department's accomplishments against the priorities identified in the *2013-2014 Statement of Mandate*.

Make Life More Affordable and Breaking the Cycle of Poverty

Benefit Restructuring/Reform

Nova Scotia's income assistance program has not been examined in over a decade. Overtime it has become increasingly complicated to administer and for clients to understand.

In 2013-2014, the Department completed a comprehensive review of the current benefit structure, approaches in other jurisdictions, and emerging best practices to underpin the development of a new benefit structure – one which enables client independence and social inclusion.

In 2014-2015, the Department will be engaging with clients and stakeholders to inform the development of a new benefit structure based on outcomes that achieve a balance between client need and sustainability.

Over the course of the next several years, the Department will work toward the implementation of a new benefit structure that aligns benefits with defined outcomes for clients.

ESIA Transformation

In 2013-14, the Department continued to implement the ESIA transformation project, focusing on policy and program changes to maximize client independence and self-reliance, enhance client access, and improve service satisfaction by addressing administrative burden for both staff and clients.

In 2013-2014, the Department continued partnering with Labour and Advanced Education (LAE) on a number of initiatives that assisted ESIA clients in connecting to employment. Specifically:

- From March 31, 2013 to April 1, 2014, the Assisted Job Search Pilot referred 675 ESIA clients to job search services, with 205 obtaining employment. In 2014-15, the Department will extend the program across the province.
- In March 2014, the Department and LAE collaborated with the Nova Scotia Community College (NSCC) introducing a pilot that will extend job search supports to government funded students attending NSCC. This included student recipients of Income Assistance attending the NSCC through the Educate to Work program.
- From September 2013 to April 2014, the Labour Market Agreement (LMA) funded six short term projects across the province that resulted in 365 DCS clients participating to enhance employment readiness. 90% (305) of the participants completed these projects; 21% (67) obtained paid employment; and 41% (127 clients of Adult Service Centers) continued in volunteer or other non-paid work experiences.

In addition, the Department increased active partnerships with local employers across the province to match clients with available jobs, resulting in many clients finding work. This targeted approach proved highly successful in specific regions, despite continued high unemployment rates.

In 2014-15, what began as ESIA Transformation will conclude and will be re-focused to align with Benefit Restructuring/Reform.

Enhance Income Supports

The Department of Community Services, through the ESIA program, provides financial assistance to approximately 28,800 households in need. In 2013-14, the personal allowance was increased by \$17/month, an additional investment of \$5 million. Investing in income supports is one of the necessary building blocks to breaking the cycle of poverty.

The Department has also increased supports for new and expectant mothers receiving income assistance by nearly 76 percent, from \$29/month to \$51/month to ensure that low-income women who are pregnant can better afford healthy food.

Senior Property Tax Rebate

In 2013-2014, the Department enhanced the Senior Property Tax Rebate. The rebate for seniors living in their own homes and in receipt of the Federal Guaranteed Income Supplement was increased from \$600 to \$800.

Better Healthcare for You and Your Family

Services for Persons for Disabilities Transformation

In 2013-2014, the Services for Persons with Disabilities (SPD) Program, in collaboration with the Nova Scotia Joint Community-Government Advisory Committee on Transformation of the Services for Persons with Disabilities Program, consulted with stakeholders from across the province to develop a Roadmap for systemic change within the SPD program. The Joint Advisory Committee has continued to be involved as the SPD Program has worked towards the development of an implementation plan for the SPD Transformation Roadmap.

A key principle of the SPD Transformation will be choice and inclusion for individuals with disabilities and their families. The SPD Program continues to work with its partners and members of the disability community to build on existing services and to identify creative solutions to enable more people to transition to community living.

In 2013-2014, the Department also:

- Invested \$900,000 to address relief funding pressures within the Adult Service Centre sector, enabling providers to ensure that services remain in place when core staff are unavailable to work.
- Implemented the Enhanced Family Support (EFS) Program for families requiring comprehensive, highly structured and skilled forms of support and intervention in order to support their family member with a disability at home.
- Worked with the Department of Health and Wellness to strengthen the Protection for Persons in Care Act, enabling the province to better ensure resident safety.

Adoption Strategy

Over the past year, the Department has continued to implement the recommendations from the Adoption Strategy with the goal of substantially increasing the rate of adoptions of children in care. Specifically, in 2013-2014:

- All children in care staff completed specialized training on preparing children for adoption.
- Information sessions were held for all potential adoptive families who were on our wait list, to explain our current need for families.
- A provincial list of all waiting families has been established and one casework supervisor has been assigned to manage the list

- The progress of all children in care who are either in permanent care and custody, or whose plan is permanent care and custody, is tracked for progress on permanency planning.
- Three new social work positions were established to provide post adoption support to adoptive families.
- Two new assessment positions were established in Central Region.

Improving Outcomes for Children in Care

There are times when some youth in permanent care of the Minister require additional encouragement and support to complete their high school education and pursue further career development opportunities.

In 2013-2014, the Department has made significant progress in its work to improve the educational and career development outcomes for children in our care. Some examples of this work include:

- A pilot project, providing career assessment and counseling services to youth in care in the Central region, was completed in the fall of 2013.
- A similar pilot has been approved for implementation in the Eastern region. The program will provide career assessments and counselling services to all children in care in that region between the ages of 15 and 17. This pilot will deliver a training opportunity for social workers on how to use the information from the career assessment in planning for the child's education and will involve the social worker and placement (foster care/residential staff) in the counselling component in order to help the child make course selections in school and pursue training programs or post-secondary education that is of interest to the young person and best suits their abilities.
- The plan is to implement this program provincially to all 15 – 17 year olds in care once the results of pilot have been reviewed.
- In addition, a survey of the educational status of children in residential facilities was completed in March 2013. An education survey of all children in care who are school aged will be developed and implemented in 2014-2015.

Transferring Early Childhood Development

The early years are among the most important in a child's development. To ensure a better focus on those years, in 2013-2014 the province transferred the early childhood development

program from the Department of Community Services to the Department of Education, which created the new Department of Education and Early Childhood Development. The new early years branch brings together a team of early childhood development experts from the Departments of Community Services, Health and Wellness, and Education, helping enhance collaboration, strengthen expertise, and expand knowledge.

Get back to balance and ensure government lives within its means

Service Delivery

In 2013-2014, the Department launched a telephone service pilot in the Northern region aimed at providing improved access to programs and services, an increased rate of first call resolution, and fewer incidents of busy signals and voice mail messages. Initial results from the pilot found increased first call resolution, improved access to services and positive feedback from clients. A full evaluation is currently in progress, engaging clients, citizens and staff for feedback on the pilot and suggestions for what should be consider in implementing the model across the province.

In 2014-2015, the Department will build on the information gathered from the pilot to develop a provincial wide telephone service model.

5.0 Financial Results

Department of Community Services (DCS)				
Estimated & Actual Expenditures				
For the Year Ending March 31, 2014				
Operational Area	Estimate 2013-2014 (\$thousands)	Actual 2013-2014 (\$thousands)	Variance	Notes
Gross Departmental Expenses:				
Senior Management	1,943	1,862	81	
Corporate Services Unit	8,479	8,554	(75)	
Policy and Information Management	8,437	7,961	476	1
Field Offices	13,831	13,717	114	
Services for Persons with Disabilities	267,592	283,108	(15,516)	2
Family and Children's Services	183,771	189,915	(6,144)	3
Housing Services	34,818	34,828	(10)	
Employment Support & Income Assistance	368,961	393,397	(24,436)	4
Housing Authority and Property Operations	8,741	8,640	101	
Total Departmental Expenses	896,573	941,982	(45,409)	
Fees and Other Charges	(461)	(468)	7	
Ordinary Recoveries	(23,615)	(22,394)	(1,221)	5
TCA Purchase Requirements	0	0	0	
Provincial Funded Staff (FTE's)	1,755	1,729	26	

Notes to the Estimated & Actual Expenditures for the Year Ending March 31, 2014:

1. Under spent as a result of staff vacancies and other related costs such as travel, supplies, and training.
2. Over spent as a result of higher program costs due to more complex cases with increasing care needs, repairs required to aging infrastructure, the inability to place existing high care/cost clients into appropriate settings and close beds behind them, and

the Treasury Board decision to overturn the budgeted initiative to change ESIA and SPD cheque dates to the 1st of the month (effectively – the Budget reflected an 11 month period whereas actuals reflect a 12 month period).

3. The variance is primarily due to the integration of approximately 120 contract case aid workers into government. Although integration started in 2012-13 the first full year of salaries was reflected in 2013-14. Union negotiated cost of living allowance (COLA) increases for 2012-13 and 2013-14 and non-union salary increases for 2013-14 also contributed to the variance. COLA increases were partially claimed from the Restructuring Fund.
4. The variance is mostly due to ESIA program caseloads which did not decrease as budgeted (impacting Income Assistance and Pharmacare expenditures) and the Treasury Board decision to overturn the budgeted initiative to change ESIA and SPD cheque dates to the 1st of the month (effectively – the Budget reflected an 11 month period whereas actuals reflect a 12 month period).
5. Lower than Budgeted recoveries from Housing Nova Scotia, due mostly to Housing Administration Project (HAP) amortization expense not anticipated in the Budget.

6.0 Performance Measures

This section provides detailed information on the Department of Community Services' progress against the outcomes and targets identified in the *2013-2014 Statement of Mandate*.

Increased number of Nova Scotians living independent of income assistance

1. Measure: Number and Percent of Nova Scotians Living in Poverty

This measure represents the number and percentage of Nova Scotians whose total household income falls below a defined low-income threshold. The Department uses *Statistics Canada* after-tax low-income cut-off (After-Tax LICO) to track poverty in Nova Scotia.

Community Size / Family Size	Rural Area	Urban under 30,000	Urban 30,000-99,999	Urban 100,000-499,999	Urban
1 person	\$12,629	\$14,454	\$16,124	\$16,328	\$19,307
2 persons	\$15,371	\$17,592	\$19,625	\$19,872	\$23,498
3 persons	\$19,141	\$21,905	\$24,437	\$24,745	\$29,260
4 persons	\$23,879	\$27,329	\$30,487	\$30,871	\$36,504
5 persons	\$27,192	\$31,120	\$34,717	\$35,154	\$41,567

Source: Statistics Canada, *Low income cut-offs before and after tax by community and family size, 2011*, Table No. 202-0801.

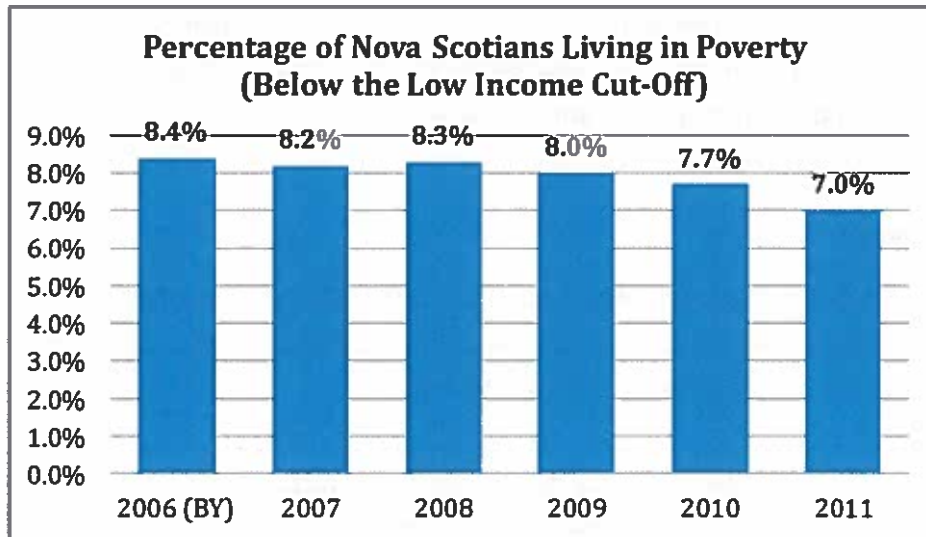
What does this measure tell us?

A reduction in the number and percentage of people with incomes below the after-tax LICO is an indication that more people have income to spend on necessities such as food, shelter, and clothing, and that fewer need to depend on government transfer programs like Income Assistance.

Where are we now?

The latest Statistics Canada information indicates in 2011, the number of persons living in low-income in Nova Scotia declined from 71,000 in 2010 to 64,000 in 2011¹. The prevalence of persons living in low-income also declined, from 7.7 percent to 7.0 percent, the lowest on record since 1976 (the first year for which data is available).

¹ Statistics Canada, "Income of Canadians, 2011", CANSIM Table 202-0802.



Some measures taken by Government in 2013-2014, to help address the challenges low-income Nova Scotians face included:

- Increasing the Income Assistance Personal Allowance by \$17 per month
- Increasing the Senior Property Tax Rebate from \$600 to \$800
- Increasing supports for new and expectant mothers receiving income assistance by nearly 76 percent, from \$29/month to \$51/month.

Where do we want to be in the future?

Employment provides the best opportunity for individuals to attain self-sufficiency and exit from poverty. As such, the Department will continue to work towards the development of an outcome focused ESIA program that supports clients to gain employment and stay employed. The initial focus is on recipients who have strong potential for employment success, with a goal of helping them to connect to the labour market and break their cycle of poverty.

2. Measure: Number and Percentage of Children Living in Poverty

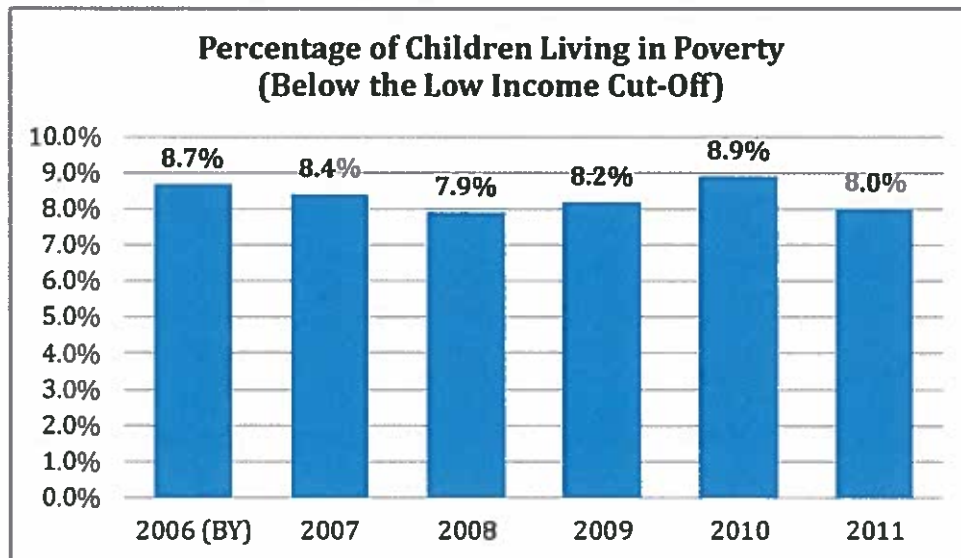
This measure represents the number and percentage of Nova Scotia children who live in households where the total household income falls below a defined low-income threshold. The Department uses the after-tax low-income cut-off (After-Tax LICO) to track child poverty in Nova Scotia.

What does this measure tell us?

A reduction in the number or percentage of children who live in households with incomes below the after-tax LICO is an indication that fewer children have to live without necessities such as nutritious food, proper shelter, and clothing.

Where are we now?

The latest Statistics Canada information indicates in 2011, the number of children living in low-income dropped from 15,000 to 13,000, and the prevalence was also decreased, from 8.9 percent to 8.0 percent in comparison to the previous year².



In 2013-2014, to improve the outcomes of children, the Department has:

- Started a project to improve the educational and career development outcomes for children in our care. This included:
 - Implementing a pilot project in central region that provides career assessment and counseling services to youth in care between the ages 15 and 17;
 - Enhancing the knowledge and skills of social workers, foster parents and residential staff to provide guidance on education and career support planning to children in care; and
 - Developing a process and system to better track and monitor the specific educational needs of children in care.

Where do we want to be in the future?

² Statistics Canada, "Income of Canadians, 2011", CANSIM Table 202-0802.

In 2014-2015, the Department will be investing an additional \$2 million in funding to the Family Resource Centres. This investment will ensure the Centres have funding to provide innovative programs and services aimed at meeting community needs and the needs of families and children in those communities.

The Department is also completing the research, analysis and consultation work to support amendments to the *Children & Family Services Act*, with a plan to introduce new legislation in the fall of 2015. These amendments will in the long term improve the educational, justice, health, social and economic determinants of the children.

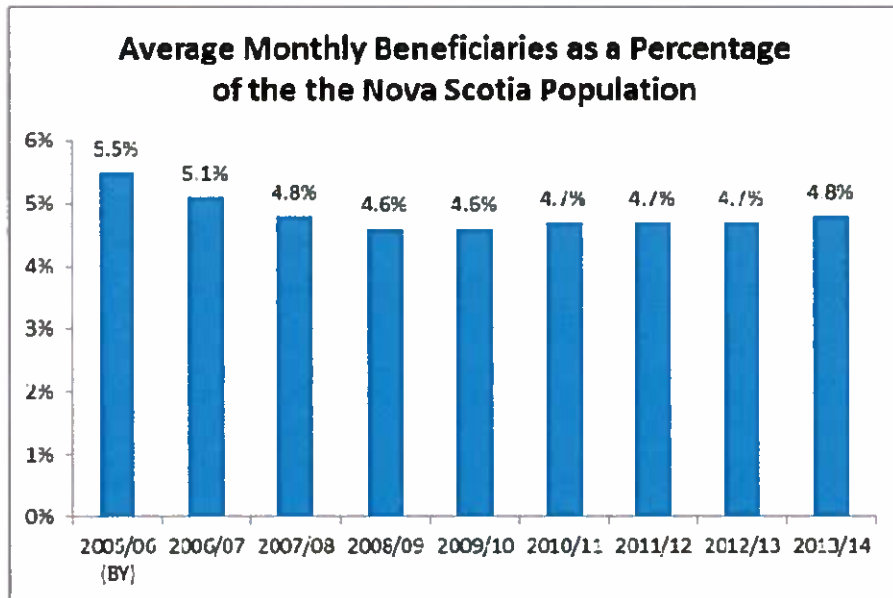
3. Measure: Average Monthly Beneficiaries as a Percentage of the Population

The average number of people on the Department’s income assistance caseload each fiscal year as a percentage of Nova Scotia’s population represents the percentage of low-income households dependent, in whole or in part, on income assistance to meet their basic needs.

What does this measure tell us?

A reduction in the number of persons dependent on income assistance is an indication of better outcomes for low-income people. It represents the number of persons who have moved to the work force or are making the transition into the work force.

Where are we now?



The percentage of Nova Scotia's population dependent, in whole or in part, on income assistance to meet their basic needs was up slightly in 2013-2014 to 4.8 percent. This increase means the Department did not meet its target of helping 1,600 recipients reach independence. However, given the difficult economic climate in some parts of the province in 2013-14, it was anticipated that meeting this target might be challenging.

Where do we want to be in the future?

Our goal is to increase the number of Nova Scotians living independently of income assistance. Employment provides the best opportunity for individuals to attain self-sufficiency and exit from poverty. As such, the Department will ensure:

- Our programs and services serve as a bridge to a better life
- People, including those with disabilities, have a chance to take advantage of job opportunities
- Application processes are as simple as possible, so more time is being spent on what really counts – finding the right help for people.

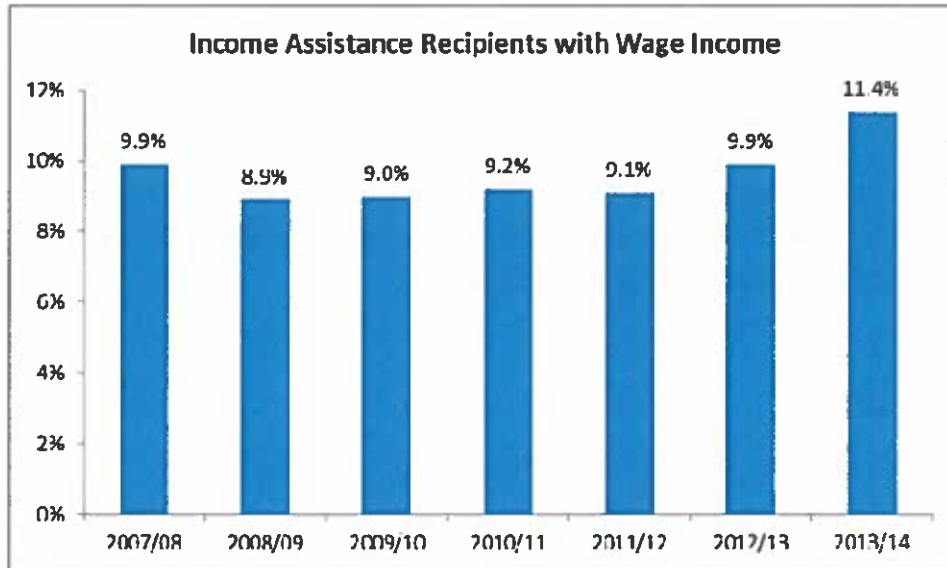
4. Measure: Percentage of Income Assistance Recipients with Wage Income

Employment Support Services helps eligible people on income assistance to become more self-sufficient. Involvement in employment activities such as volunteer or part-time work or career planning not only reduces reliance on income assistance but also enables individuals and families to achieve a greater degree of self-reliance and independence.

What does this measure tell us?

This measure indicates the percentage of income assistance recipients with wage income. Included in this calculation are individuals who are still receiving income assistance at a reduced amount because their earned wages are not sufficient to completely exit the program.

Where are we now?



In 2013-2014, 11.4 percent of income assistance recipients had wage income. This represents an increase from the previous year and exceeds the 2013-2014 target of 10 percent of recipients with wage income.

The Department offers a variety of programs, such as Return to Work Projects, Targeted Wage Subsidy programs and Work Activity programs, with the goal of linking income assistance recipients to employment opportunities. As well, the Department streamlined requirements for access to programs and piloted a new telephone service to ensure faster access to ESIA staff and services, all with the aim of helping make it easier for clients to access to the supports they need to get back on their feet.

Where do we want to be in the future?

As the Department moves forward with ESIA transformation, it is our goal to increase the number of Nova Scotians living independently of income assistance. An increased percentage of income assistance recipients with wage income is an indicator of an increased movement to labour market attachment and therefore movement towards a greater degree of self-reliance and independence.

In 2014-2015, the Department will continue to work towards the development of an outcome focused program that supports clients to gain employment as soon as possible and stay employed. As part of this work, the Department will continue to collaborate with the

Department of Labour and Advanced Education in efforts to increase employment opportunities for clients.

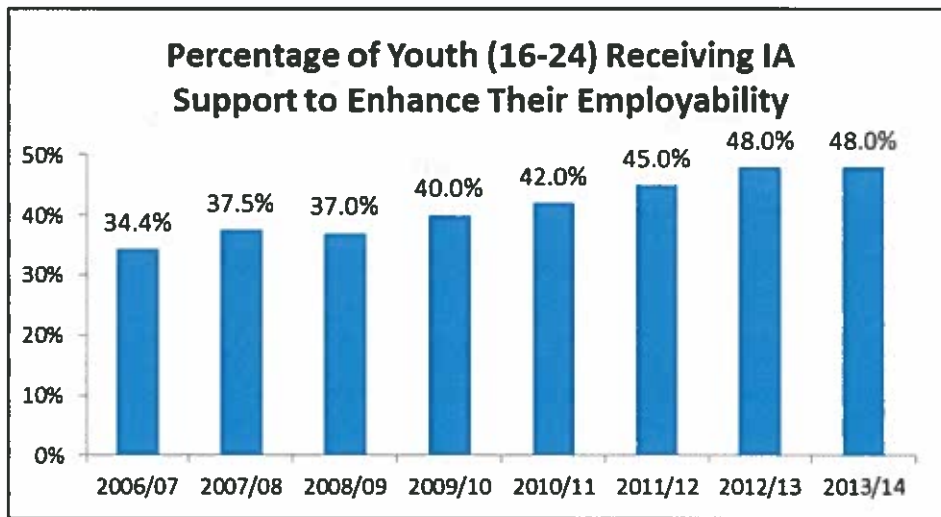
5. Measure: Youth Assisted to Enhance Employability

People who establish dependency patterns early in life often have greater difficulty establishing long-term self-sufficiency. The Department is striving to ensure that youth in financial need have opportunities to transition to employment and self-reliance.

What does this measure tell us?

Participation in employment support services helps individuals retain and build on the education and skills required to become and remain self-reliant. This measure indicates the percentage of income assistance recipients ages 16 to 24, participating in employment support services.

Where are we now?



In 2013-2014, 48 percent of income assistance recipients between the ages of 16 to 24 participated in skills development, education, and employment support services. While this is the same percentage as 2012-13, it remains the highest participation over the past 10 years. This is the result of an enhanced screening at intake and employment related projects specifically targeted at youth.

Where do we want to be in the future?

The Department is striving to ensure that the youth in our income assistance program have an opportunity to participate in educational, training and employment programs. In 2014-2015, the Department will continue to focus on collaboration with other government departments and community agencies in order to improve outcomes for youth.

Improved educational, justice, health, social and economic determinants of children in care and children of income assistance recipients

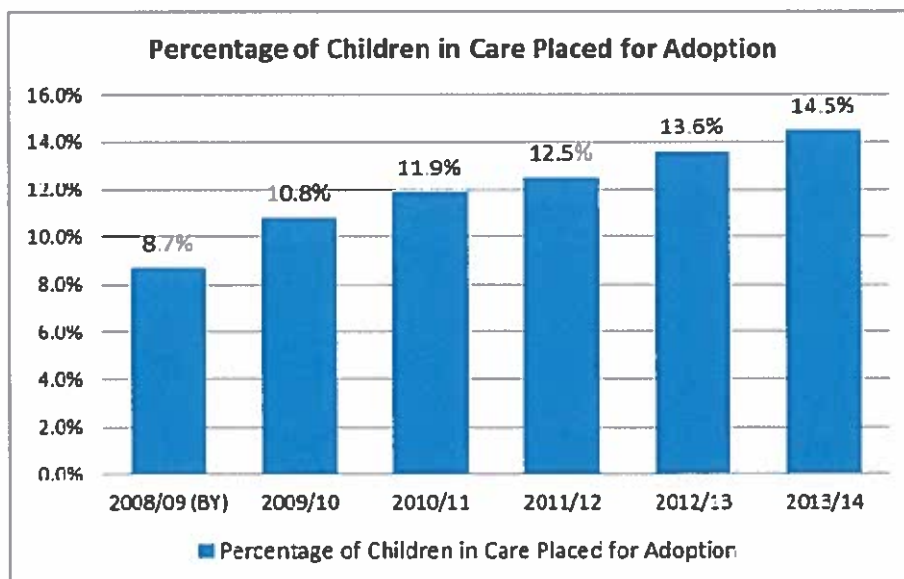
1. Measure: Number of Children in Care Placed for Adoption

The Department is responsible for Nova Scotian children when they cannot be safely and securely cared for by their own families. Where a child is in the Department's permanent care and legally free for adoption, it is in the child's best interest to be placed for adoption. Research has shown that a secure stable family environment is an important factor in healthy child development.

What does this measure tell us?

This measure reports on the number of children in the Department's care that are placed for adoption. The number includes adoptions that have not yet been finalized.

Where are we now?



In 2013-2014, the Department continued to implement improvements as part of its adoption strategy increasing rates to 14.5 percent, exceeding its adoption target for 2013-2014 of 13.6 percent.

Where do we want to be in the future?

Assuring children have a stable family environment in which to grow and prosper is still a priority for the Department. As such, the Department will continue to focus on increasing the rate of adoption through the implementation of a series of improvements including specialized training for staff, making the very best use of staff resources, implementing new tools to increase the system's capacity, tracking both children in care and waiting families, and streamlining and simplifying processes.

Maximize client independence, self-reliance and improve social inclusion

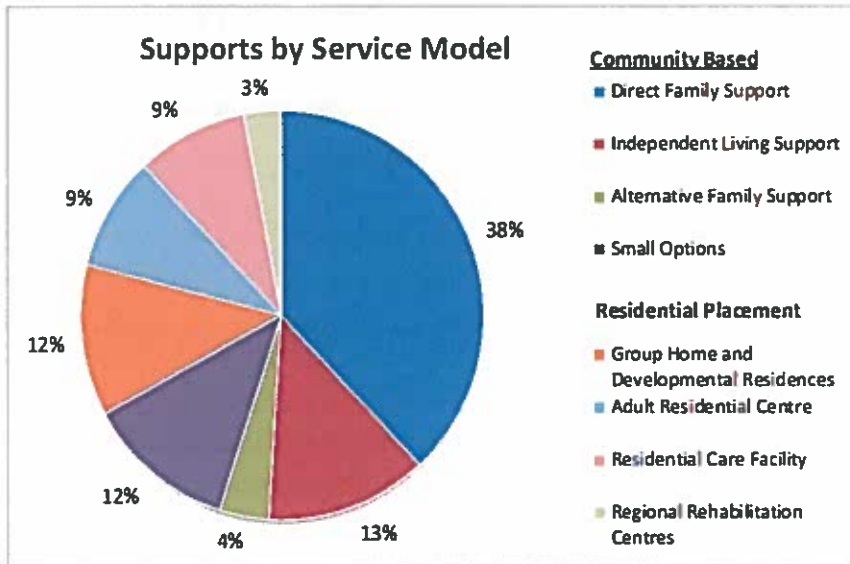
1. Measure: Percent of SPD Clients supported in Community Based Options

Community based options enable persons with disabilities to remain in their own homes with family, or alternate home-like settings, and in their communities.

What does this measure tell us?

The measure calculates the percentage of SPD clients are being supported in community based options enabling them to access support programs and remain in their homes and communities benefitting from family and community living.

Where are we now?



In 2013-2014, approximately 67 percent of clients of the Services for Persons with Disabilities program were supported in community based options, exceeding the 2013-14 target of 55 percent of clients.

Where do we want to be in the future?

The Department is committed to transforming services and supports to persons with disabilities with continued focus of supporting people in their communities. This includes helping more people to stay in their communities in the first place and enabling more people to transition back into their communities.

In 2014-2015, the Department will continue to work towards the transformation of the SPD program, implementing demonstration projects examining individualized funding options, improving access to services, and initiating the development of new legislation to support transformation.

2. Measure: Percentage of SPD Licensed Facilities with Outstanding Violation that have not been Corrected with a Specified Time.

The number of SPD licensed facilities that have not corrected a substantiated violation within a specified time divided by the total number of SPD licensed facilities.

What does this measure tell us?

This is a measure of the relative quality of SPD licensed facilities and their ability to come into compliance after a violation has been identified. A decrease in the number of SPD licensed facilities with violations not corrected within a specified time would indicate improved ability to come into compliance and an improved service delivered to residents.

Where are we now?

In 2013-2014, only 8 percent of licensed facilities had an escalated violation, which met the 2013-14 target of 10 percent or less.

The Department through inspections and technical assistance increased the level of support to facility operators to assist them in coming into compliance with the licensing requirements.

Where do we want to be in the future?

Through on-going licensing, monitoring and enforcement, the Department will continue to ensure the safety, well-being and protection of vulnerable Nova Scotians in out-of-home care. To support this work, the Department is focusing on information and awareness to further support facility operators in achieving compliance.

3. Measure: Licensing Turnaround Time

What does this measure tell us?

This measure indicates the percentage of the Department's licenses that meet the 10 day service standard. It is a measure of the performance and efficiency of the Licensing Services unit.

Where are we now?

In 2013-2014, 83 percent of all applications received were processed within 10 days, a decrease of 3 percent from the previous year, and short of the target of 95 percent. However, the Department continues exceeds the Government standard which requires 80 percent of all government licenses, permits, and approvals processed in 10 business days or less.

Where do we want to be in the future?

The Department will continue to analyze departmental data to better understand where efficiencies can be gained and implement the necessary improvements to ensure the target of 95 percent or higher is re-established and maintained.

Appendix Disclosure of Wrongdoing Report

Annual Report under Section 18 of the *Public Interest Disclosure of Wrongdoing Act*

The Public Interest Disclosure of Wrongdoing Act was proclaimed into law on December 20, 2011.

The Act provides for government employees to be able to come forward if they reasonably believe that a wrongdoing has been committed or is about to be committed and they are acting in good faith.

The Act also protects employees who do disclose from reprisals, by enabling them to lay a complaint of reprisal with the Labor Board.

A Wrongdoing for the purposes of the Act is:

- a) a contravention of provincial or federal laws or regulations
- b) a misuse or gross mismanagement of public funds or assets
- c) an act or omission that creates an imminent risk of a substantial and specific danger to the life, health or safety of persons or the environment, or
- d) directing or counselling someone to commit a wrongdoing

Please use the following format to satisfy the disclosure obligation:

The following is a summary of disclosures received by the Department of Community Services

Information Required under Section 18 of the Act	Fiscal Year 2013-2014
The number of disclosures received	1
The number of findings of wrongdoing	0
Details of each wrongdoing (insert separate row for each wrongdoing)	N/A
Recommendations and actions taken on each wrongdoing (insert separate row for each wrongdoing)	N/A