The Board has also indicated some general actions have taken place in response to specific comments included in our 2002 Report. A steering committee has been established to address increasing expenditures. A report has been prepared and forwarded to the Department of Health and Community Services and Health and Community Services, St. John's Region. Also, the Board contracted a consultant to perform the senior management role to address a significant number of operational issues. One responsibility was the development of a new organization chart with required approved administration positions. This has been accomplished and the new chart and positions have been approved by the Department and Treasury Board. These positions are being recruited. The Board also indicated that HST rebates have been claimed and received.

## 3.2.8 Residents' Trust Accounts (2002 Annual Report, Part 2.16)

### Introduction

In 2002 our office performed a review of the residents' trust accounts held by five of the Province's Health Care Boards. In our 2002 report item, we recommended that the Department of Health and Community Services work with the boards of the various Provincial Health Care Institutions to ensure that adequate controls are in place to manage resident's trust accounts.

In its response to the 2002 report item, the Department indicated that it was aware of the difficulties experienced by the Boards with regard to trust accounts; however it did not have the resources to monitor the trust account activities of the Boards on an ongoing basis. The Department also indicated that it would follow up with the Boards to ensure identified deficiencies are addressed.

### Update

In October 2004, we contacted the Department of Health and Community Services requesting an update as to the progress on the recommendations and comments included in our 2002 report. The Department indicated that since 2002 Boards have made progress in addressing the deficiencies identified by our Office. Annually the Department has contacted Boards to obtain an update on progress to date. The Department indicated that it will continue to monitor Board progress in the future.