

AUDITOR GENERAL

Halifax Regional Municipality



Recreation Program Planning Audit

November 2025

November 6, 2025

The following audit of **Recreation Program Planning** 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

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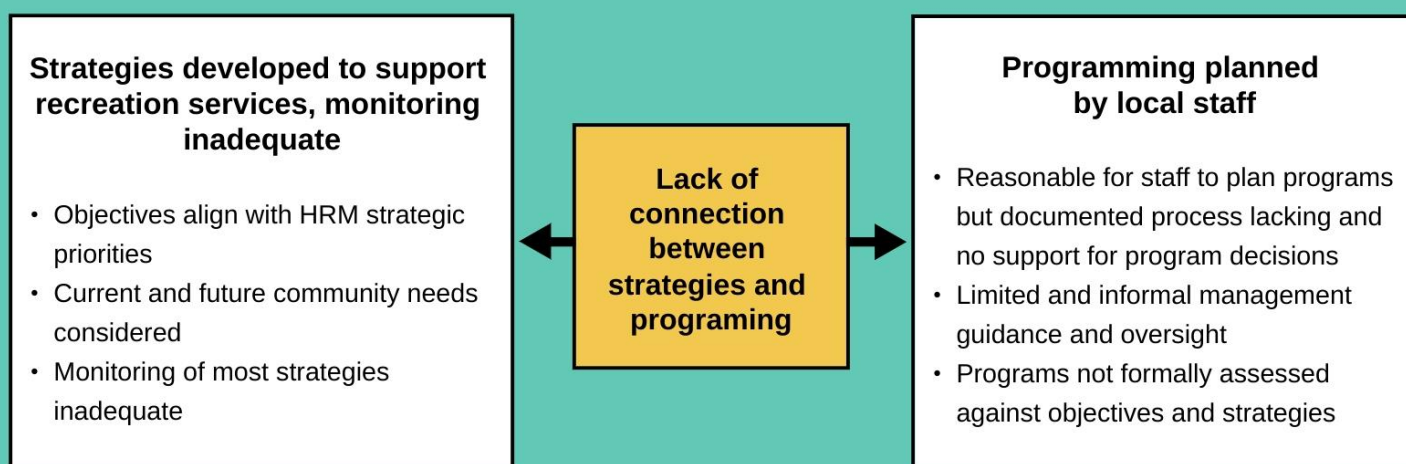
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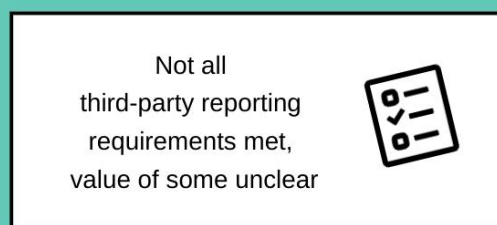
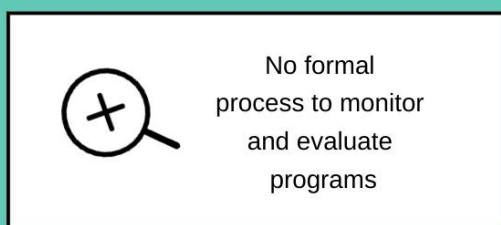
RECREATION PROGRAM PLANNING AUDIT



Strategies Developed, Inadequate Oversight of Strategies and
Recreational Program Planning and Delivery



Gaps in HRM oversight of third-party facilities



Auditor General Halifax Regional Municipality
November 2025

Audit Results

Strategies Developed, Inadequate Oversight of Program Planning and Delivery

We found there are two important components involved in planning what recreation programming is offered through the municipality. At the local level, recreation programming is offered at centres across the municipality and coordinated by staff who rely largely on their own experiences to guide program planning. At a municipal-wide level, we found the Parks & Recreation Business Unit has developed various strategies meant to support broader recreation service provision.

While each of those styles are reasonable parts of managing recreational programming, we found a gap exists between the two. The goals and objectives at the broader, strategic level need to be clearly considered at the local level. That lack of connection leads to our conclusion that HRM's recreation program planning needs improvement.

Strategies include good elements, but generally not well monitored

Parks & Recreation has developed relevant strategies for recreation programming in the municipality. We looked at four strategies – the Community Facility Master Plan 2, Long-Term Aquatic Strategy, Youth Service Plan, and Rural Recreation Strategy – and found they address several important factors, including:

- Each have defined objectives that align with recreation goals and HRM strategic priorities;
- They all consider relevant provincial strategic goals; and
- They all anticipate current and future community recreation needs.

However, management does not adequately monitor most of the four Parks & Recreation related strategies we audited.

In 2017, Regional Council approved the Community Facility Master Plan 2 as a framework for HRM's recreation facilities and required that its recommendations be incorporated into future annual business plans. However, management did not develop action plans to guide staff in the implementation of the framework. The plan requires that the recommendations be tracked, evaluated and reported annually but the status was last tracked and reported to Regional Council in 2019, and then updated during the audit after we asked.

Management told us that most of the recommendations have been implemented and that the plan is monitored through the annual business plan. We expected the progress of the plan to be tracked and reported periodically to assess its impact on recreational programming. Adequate monitoring would ensure accountability and demonstrate

whether the recommendations are achieving the plan's intended outcome of providing facilities that deliver programs that enhance the health and quality of life of all HRM citizens.

The Long-Term Aquatic Strategy has also not been formally tracked and reported upon since developed in 2019. The status was updated during the audit after we asked. This strategy includes “strategic actions” relevant for aquatic recreation program planning and delivery. However, management did not develop specific action plans to guide staff in their implementation. Management said the strategy has



been informally incorporated into daily operations and monitored through the annual business plans with some aspects already implemented. We do not consider this informal approach sufficient to ensure the goals and objectives of the strategy are being achieved.

In 2022, HRM developed a three-year Youth Service Plan with clearly defined objectives. We found that while there was a lack of action plans to guide staff in the implementation of the objectives, progress toward the goals in the Youth Service Plan was tracked, and annual reports were prepared for the past three years. We noted these reports were generally provided later than expected, with the 2023 and 2024 reports both submitted to Regional Council in August 2025.

We also found the quality of the reports to be lacking and noted gaps in the information included. We attempted to look at the status of the objective most closely related to recreational programming but found this was missing from the progress tracking sheet and all three annual reports. Additionally, for all the annual reports, the details were insufficient to identify the status for each objective.

The 2023 Rural Recreation Strategy is formally monitored, and the objectives have documented action plans assigned to staff responsible for each action. The progress against the strategy was tracked with staff and the status documented. Management indicated the first-year report is planned to be reported to Regional Council this fall.

We also noted that Parks & Recreation is currently developing a Senior's Recreation Service Plan to address the recreational needs of seniors. The first draft is planned to be completed later in the year.

Recommendation 1

Parks & Recreation should ensure its strategies are adequately monitored and appropriately reported upon in a timely manner.

Management Response

Management agrees and will prepare a plan for improved monitoring of Parks & Recreation strategies that will include a formal reporting schedule and may include rationalization of strategies. Timing will be subject to business unit capacity.

Programming planned at local level, with limited oversight

Parks & Recreation provides recreation programming opportunities for HRM citizens in numerous locations across the municipality. Many facilities are owned and operated directly by HRM while others are managed under agreements with third parties.

We found that regardless of the ownership model, recreation programming is planned and operated at the local level for all aspects of programming and there is no process to align recreation program planning and delivery to strategic goals and objectives. Oversight of third-party facilities is discussed later in this report.

For HRM operated facilities, we found there is no documented process to guide staff on how to plan recreational programs. Staff told us they plan programming primarily based on their own experience, often starting with past attendance, including whether there was a waitlist, with limited and informal guidance from management.



While staff told us of many additional considerations, we noted the use of past participant trends and waitlists as a common factor. Staff indicated they also look at what is available elsewhere in the community and consider any concerns or requests that are communicated to them. This broader consideration is important to help ensure that as the makeup of our communities changes, planning of our recreation programming considers those changes.

Beyond what they told us they do, we found no support for what staff considered when deciding which programs to offer, and management does not provide formal guidance to ensure recreation program planning aligns with strategic objectives.

Management told us that staff are responsible for planning programs because they are most familiar with programming needs and the culture of the communities they are assigned to. We did note there were irregular and informal check-in meetings with staff including very limited evidence of discussions on program planning. All staff told us they have access to management and meet with them as needed.



While there is merit to allowing local staff discretion in planning, improvements are needed to program planning and monitoring to help ensure that both community needs and broader strategic goals and objectives are met. Staff operating only on knowledge and experience, with limited and informal monitoring, has many inherent risks. For instance, there is a significant gap created if staff depart the organization and there is nothing documented to help new staff understand the process.

Recommendation 2

Parks & Recreation should implement a documented recreation program planning process including ensuring planned programs are adequate to meet community needs and align with HRM strategic goals and objectives.

Management Response

Management agrees and will create a Recreation Framework to provide direction and guidance to ensure planned programs meet community needs and align with strategic goals and objectives. Initiation of a recreation framework is anticipated in 2026-27.

Recreation programming not assessed for alignment with objectives and strategies

Similar to the lack of central oversight in planning, we found management does not formally assess the effectiveness of programs offered or evaluate program outcomes against program goals and relevant strategic objectives.

Management told us recreation program details and status are informally reviewed on recreation software dashboards and are discussed at various check-in meetings. We found that biweekly meetings are held between the director and managers overseeing recreation programming, while intended monthly meetings between those managers and

the staff offering the programs occur at times but not on a consistent monthly basis. Regardless, informal conversations do not replace having a formal program assessment to evaluate if program objectives are achieved.

Recommendation 3

Parks & Recreation should periodically assess recreational programs offered at the HRM operated facilities against program objectives and document the results.

Management Response

Management agrees and will include in the proposed Recreation Framework a plan for the periodic evaluation of recreation programs.

Gaps in oversight of third-party facilities

HRM has various recreation centres and major facilities managed by volunteer boards under either facility operating or multi-district facility agreements. We found a Facility Partnership Coordinator was assigned to oversee each of the eight facilities we tested. However, as discussed above, there is no formal process to monitor and evaluate the recreation programs offered at these third-party operated facilities to ensure they meet HRM's



recreation programming expectations. Additionally, we identified some issues with the facilities compliance with their agreements.

Facility boards are responsible to develop and offer recreation programming, and their agreements require them to submit a variety of reporting to HRM. However, we noted that not all requirements were submitted. Half of the business plans, various monthly financial, bi-annual, and annual reports were often missing or submitted late. If these items are necessary for proper oversight, they should be obtained in a timely manner.

The agreements also require HRM to provide the multi-district facilities with a list of expected programs. We found this was not done. Management said the boards deliver programs they deem appropriate to meet community needs.

Additionally, we noted the programs delivered at the facilities are not formally evaluated against program and HRM's strategic objectives, but HRM staff indicated they are regularly on site at each of the facilities and have a general understanding of what is provided at each. Awareness of what is being offered is not the same as evaluating the effectiveness of programming.

It is not clear to us that all the requirements in the agreements add value to either recreation programming or the proper oversight of it. It is up to management to determine what is necessary and implement processes to ensure objectives are met.

Recommendation 4

Parks & Recreation should determine what reporting is necessary to provide appropriate oversight of third-party recreation agreements and develop processes to ensure the required reporting occurs.

Management Response

Management agrees and will review the third-party agreements and revise reporting requirements as agreements are updated.

Recommendation 5

Parks & Recreation should ensure that there is a formal process to review programming offered at third-party facilities and centres to ensure they align with HRM strategic goals and meet community needs.

Management Response

Management agrees and will develop a framework to evaluate the alignment of the activity of third party-run facilities with strategic goals and whether those activities meet community needs.

Gaps in record management

Consistent with many of our recent audits, we had issues with staff and management telling us they no longer had information we requested due to the email retention policy causing emails to be deleted after 24 months. Once again this did not preclude our ability to conclude on our objectives but is becoming a frustrating pattern in our audits. Management of the municipality need to address this and ensure that relevant information is maintained.

Background

The Recreational Programming division of the Parks & Recreation business unit is responsible for the planning and delivery of recreational programming activities at HRM owned and operated centres while the Regional Recreation Services division of the unit is responsible for providing regional recreation facility partnership support to HRM owned centres and facilities operated by third parties.

According to the HRM 2025-26 business plan, the Recreation Programming division is responsible for “the delivery of a wide variety of structured and unstructured programming including aquatic services, indoor/outdoor recreation, youth-at-risk programs, community development, volunteer services, inclusion and accessibility, and the operation of the Sackville Sports Stadium.”

The Community Partnership support provided by the Regional Programming team is to “oversee[s] alternate service delivery, specifically recreation programs and services provided through agreements with community groups and board-run facilities. These include community partners operating under Facility Operating Agreements (FOA) and Multi-District Facilities (MDF).”

Over the years, Parks & Recreation developed strategies with recommendations to provide guidance and direction to staff on HRM recreational programming and facility management. We looked at four Parks & Recreation strategies:

The Community Facility Master Plan 2 (CFMP2): “...to expand service, improve quality and accessibility, increase collaboration and define a strategy for locating recreation Facilities across the municipality.” “The implementation of the CFMP2 recommendations will provide the facilities necessary for HRM to deliver recreation programs that enhance the life and health of all Halifax citizens.”

Long-Term Aquatic Strategy: “...provide a broad-based overview of the entire aquatic service delivery system, identify gaps, opportunities and priorities within the system, and provide strategic approaches and actions which can be used to guide aquatic facility planning over a 15-year timeframe.” “The strategy sets out that the municipality has a primary mandate of ensuring that the public has aquatic access, to be safe in and around water, to learn to swim, and to benefit from lifelong participation in healthy active lifestyles.”

Youth Service Plan: “...support the decision-making as how best to address the needs of Halifax’s youth through the delivery of programs and services, as well as working collectively with community partners.”

Rural Recreation Strategy: “...provides an analysis on the future needs for Parks & Recreation’s services and assets in the rural areas of the municipality.”

About the Audit

We completed a performance audit of Recreation Program Planning. Our role is to express an independent audit opinion of this area.

The objectives of the audit were:

- To determine whether Parks & Recreation adequately plans to provide recreation programming opportunities for HRM's citizens.
- To determine whether Parks & Recreation provides appropriate oversight over its operations to help ensure progress toward recreation strategic goals.

We developed the criteria for this audit. These were discussed with, and accepted as appropriate by, management of Parks & Recreation.

1. Recreation strategies should consider relevant provincial and HRM strategic goals and anticipate current and future community recreation needs.
2. Recreation programming objectives should be defined.
3. Recreation programming objectives should align with recreation strategic goals.
4. Recreation programming should be monitored to ensure it is planned and delivered in line with objectives.
5. Parks & Recreation should appropriately oversee third-party recreation facilities to help ensure program delivery is in accordance with agreement terms, supports HRM's recreation strategic goals, and considers community needs.
6. Progress toward strategic goals should be monitored and actions taken when required.

Our audit period was April 1, 2022 – December 31, 2024. Information from outside the audit period was considered, as necessary.

Our audit approach included: interviews with management and staff in Parks & Recreation, and other business units as necessary; examination and review of relevant documentation supporting the subject matter; and review of internal policies, procedures, and programs.

This audit 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.

Appendix 1 – Recommendations and Management Responses

Recommendation 1

Parks & Recreation should ensure its strategies are adequately monitored and appropriately reported upon in a timely manner.

Management Response

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Parks & Recreation should determine what reporting is necessary to provide appropriate oversight of third-party recreation agreements and develop processes to ensure the required reporting occurs.

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Recommendation 5

Parks & Recreation should ensure that there is a formal process to review programming offered at third-party facilities and centres to ensure they align with HRM strategic goals and meet community needs.

Management Response

Management agrees and will develop a framework to evaluate the alignment of the activity of third party-run facilities with strategic goals and whether those activities meet community needs.

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