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**Information Item No. 2**  
**Audit & Finance Standing Committee**  
**February 25, 2026**

**TO:** Chair and Members of Audit & Finance Standing Committee

**FROM:** Brad Anguish, Acting Chief Administrative Officer

**DATE:** February 20, 2026

**SUBJECT:** Action Plan – Recreation Program Planning Audit

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**INFORMATION REPORT**

**ORIGIN**

Section 6A of Administrative Order One, *the Procedures of the Council Administrative Order*, Schedule 2, Audit and Finance Standing Committee Terms of Reference.

November 25, 2025, Audit and Finance Standing Committee Meeting (Item No. 13.1.1) – Recreation Program Planning Audit.

**EXECUTIVE SUMMARY**

Parks & Recreation has developed a plan to address recommendations from the Recreation Program Planning Audit (see Attachment A).

It is expected that five (5) recommendations will be completed by the end of fiscal year 2027/28. Currently, all five (5) are in progress.

**BACKGROUND**

The Municipal Auditor General presented findings from the [Recreation Program Planning Audit](#) on November 25, 2025. The objective of the audit was to determine whether Parks & Recreation adequately plans to provide recreation programming opportunities for HRM's citizens and to determine whether Parks & Recreation provides appropriate oversight over its operations to help ensure progress towards recreation strategic goals.

At the conclusion of the audit, the Municipal Auditor General presented five (5) recommendations for improvement in the report dated November 25, 2025, all of which were accepted by Parks & Recreation.

## **DISCUSSION**

Parks & Recreation is implementing a comprehensive Action Plan to address all five recommendations as per Attachment A.

Key focus areas include:

- Providing an update with reporting on the status of the municipality's major recreation strategies, such as the Aquatic Strategy and Playing Field Strategy.
- Establishing a Recreation Framework, which will include a plan to 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. This framework will include HRM recreation programs and Multi-District Facilities (MDF) programs. The Recreation Framework will also include a plan to evaluate and assess recreation programs against program objectives for HRM operated facilities and partner operated MDFs.

It is expected that the five (5) recommendations will be completed by the end of fiscal year 2027/28.

Barriers or timing risks to implementation include competing priorities and lack of dedicated time to complete the response to the recommendations as staff are responsible for a range of duties, in some cases including operation of recreation centres.

## **FINANCIAL IMPLICATIONS**

No financial implications.

## **COMMUNITY ENGAGEMENT**

No community engagement was required.

## **LEGISLATIVE AUTHORITY**

Administrative Order One, *the Procedures of the Council Administrative Order*, Schedule 2, Audit and Finance Standing Committee Terms of Reference:

6A. (1) Subject to subsection (2), following the submission of the Auditor General report under subsections 50(6) and (7) of the HRM Charter, the CAO shall:

(a) three (3) months from the date of the submission of the Auditor General report, provide the Audit and Finance Standing Committee with a report containing an action plan for the implementation of those Auditor General recommendations accepted by the Municipality; and

(b) Repealed.

(2) Where the Committee is not scheduled to meet on the third month, the timeline shall be extended to the next regularly scheduled meeting.

**ATTACHMENTS**

Attachment A - Recreational Program Planning Audit Action Plan

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Report Prepared by: Kelly Barry/Coordinator/Parks & Recreation 902.219.4425

Report Approved by: \_\_\_\_\_  
Maggie MacDonald/Executive Director/Parks & Recreation 902.490.4933

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# Audit Recommendation Action Plan

## Recreation Program Planning

**Prepared by:**

**Kelly Barry**

Coordinator

Parks & Recreation/Executive Director's Office

**Prepared for:**

**Audit & Finance Steering Committee**

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## Audit Information

<b>Audit Title:</b>	Recreation Program Planning Audit
<b>Audit Presentation Date:</b>	February 25, 2026
<b>BU/Division:</b>	Parks & Recreation/Recreation Programming
<b>Primary BU Contact:</b>	Kelly Barry
<b>Action Plan Submission Date:</b>	February 4, 2026

## Summary of Recommendations

Rec. #	Recommendation	Accountable Position	Estimated Completion Date
1	Parks & Recreation should ensure its strategies are adequately monitored and appropriately reported upon in a timely manner.	Director, Strategic Planning and Design	Q4 2026-27
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.	Director, Recreation Programming	Q3 2027-28
3	Parks & Recreation should periodically assess recreational programs offered at the HRM operated facilities against program objectives and document the results.	Director, Recreation Programming	Q3 2027-28
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.	Director, Regional Recreation Services	Q1 2027-28
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.	Director, Regional Recreation Services	Q3 2027-28

# Action Plan

## Recommendation #1

<b>Recommendation:</b>	
Parks & Recreation should ensure its strategies are adequately monitored and appropriately reported upon in a timely manner.	
<b>Management Response:</b>	
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.	
<b>Key Milestones/Deliverables:</b>	
<p><b>February - April 2026 – Strategy Review</b> Determinations will be made over any strategies that are now out of date or inapplicable.</p> <p><b>May - August 2026</b> The status of actions and recommendations from applicable strategies will be updated.</p> <p><b>September – October 2026</b> A staff report will be drafted and completed.</p> <p><b>Winter 2026/27</b> A staff report will be tabled with the Community Planning and Economic Development Standing Committee / Regional Council.</p>	
<b>Risks/Dependencies:</b>	
Lack of dedicated time to complete the project. This could delay the outcomes.	
<b>Current Status:</b>	In Progress
<b>Estimated Completion Date:</b>	Q4 2026-27

## Recommendation #2

<b>Recommendation:</b>	
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.	
<b>Management Response:</b>	
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 the development of the Recreation Framework has begun as of Q4 2025-26.	
<b>Key Milestones/Deliverables:</b>	
<p><b>Winter/Spring 2026:</b></p> <ul style="list-style-type: none"> <li>– Recreation Framework kick off</li> </ul> <p>Establishment of a Project Charter, with identification of key stakeholders, milestones, scope of project, goals and objects, and terms and conditions.</p> <ul style="list-style-type: none"> <li>– Establish working group</li> <li>– Working group planning</li> </ul> <p><b>Spring 2026 – Spring 2027:</b></p> <ul style="list-style-type: none"> <li>– Regular meetings of working group</li> <li>– Research</li> <li>– Jurisdictional scans</li> <li>– Best practice review</li> <li>– Analysis</li> </ul> <p><b>Summer/fall 2027</b> – Complete the Recreation Framework document and draft Council report.</p> <p><b>Late 2027</b>– Report to Regional Council</p>	
<b>Risks/Dependencies:</b>	
Lack of dedicated time to complete the project, as the staff on the committee/working group have other responsibilities, especially operation of recreation centres, therefore, they will be completing this project in addition to their primary duties. This could delay the outcomes.	
<b>Current Status:</b>	In Progress
<b>Estimated Completion Date:</b>	Q3 2027-28

### Recommendation #3

<b>Recommendation:</b>	
Parks & Recreation should periodically assess recreational programs offered at the HRM operated facilities against program objectives and document the results.	
<b>Management Response:</b>	
Management agrees and will include in the proposed Recreation Framework a plan for the periodic evaluation of recreation programs.	
<b>Key Milestones/Deliverables:</b>	
See above, as this recommendation will be included in the Recreation Framework as identified in Recommendation #2.	
<b>Risks/Dependencies:</b>	
See above, in Recommendation #2	
<b>Current Status:</b>	In Progress
<b>Estimated Completion Date:</b>	Q3 2027-28

## Recommendation #4

<b>Recommendation:</b>	
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.	
<b>Management Response:</b>	
Management agrees and will review the third-party agreements and revise reporting requirements as agreements are updated.	
<b>Key Milestones/Deliverables:</b>	
<ul style="list-style-type: none"><li>- Completion of the Multi-District Facilities (MDF) Governance Review scheduled for fall 2026</li><li>- Pending results, completion/implementation of a transition plan</li><li>- Any programming changes are required by existing management agreements, to be conveyed to MDFs by Oct 15<sup>th</sup></li><li>- Review and implementation of report requirements within Facility Operating Agreements (FOA)</li></ul>	
<b>Risks/Dependencies:</b>	
<ul style="list-style-type: none"><li>-Risk: Competing priorities/delay in completion or approval of the governance review</li><li>-Risk: approval by FOA board on new agreements terms</li></ul>	
<b>Current Status:</b>	In Progress
<b>Estimated Completion Date:</b>	Q1 2027/28

## Recommendation #5

<b>Recommendation:</b>	
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.	
<b>Management Response:</b>	
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.	
<b>Key Milestones/Deliverables:</b>	
See milestones in recommendation #2, as Regional Recreation Services will be collaborating with Recreation Programming with MDF programming being incorporated in the Recreation Framework, as stated in recommendation #5.	
<b>Risks/Dependencies:</b>	
See above, in Recommendation #2	
<b>Current Status:</b>	In Progress
<b>Estimated Completion Date:</b>	Q3 2027-28