

Chapter 41

Tourism Saskatchewan – Managing the Use of Social Media

1.0 MAIN POINTS

Tourism Saskatchewan uses social media to market Saskatchewan as a tourism destination. Social media channels, such as Facebook, allow organizations to create online communities (i.e., social networks) that share information, ideas, personal messages, and other content (e.g., videos) and thus enhance the effect and reach of a message. Top concerns around social media management includes loss of control of content, diminished reputation from poor or inaccurate content, and a means to criticize an organization.

For the 12-month period ended May 31, 2015, Tourism Saskatchewan needed more formal processes to effectively manage its use of social media and decrease the possibility of inappropriate content on its social media channels. Tourism Saskatchewan needs:

- › A formal social media strategy
- › Comprehensive social media policies and terms of use posted on its social media channels
- › Formal agreement by staff with its social media policies
- › Periodic reports on results achieved from its use of social media

In this chapter, we also include an Exhibit (see **Exhibit 6.1**) that outlines an implementation plan that other organizations may find useful when considering social media use.

2.0 INTRODUCTION

Tourism contributes to Saskatchewan's economy with over 12.5 million visits to Saskatchewan generating over \$2.12 billion in travel expenditures in 2012.¹ **Figure 1** shows travel expenditures from 2008 to 2012. As well, approximately 4,000 tourism-related businesses provided full- and part-time employment to 55,600 citizens in 2012.²

Figure 1 – Travel Expenditures in Saskatchewan by Year

Year	2008	2009	2010	2011	2012
Travel Expenditures (in billions)	\$1.59	\$1.60	\$1.65	\$2.00*	\$2.12

Source: Tourism Saskatchewan 2010 – 2014 annual reports (based on Statistics Canada figures); 2012 is the most recent data available at May 31, 2015.

*According to Tourism Saskatchewan's 2013 annual report, Statistics Canada determined the figures for 2011 using a new methodology; therefore, they are not comparable to data for previous years.

¹ *Tourism Saskatchewan 2013/14 Annual Report*, p. 11.

² *Tourism Saskatchewan 2013/14 Annual Report*, p. 12.



In 2012, Tourism Saskatchewan³ was created under *The Tourism Saskatchewan Act* to:

- › Market Saskatchewan as a tourism destination in domestic, national, and international markets
- › Assist Saskatchewan's tourism industry operators to market their products
- › Develop and promote the quality of tourism products and services in Saskatchewan
- › Provide visitor information services⁴

Tourism Saskatchewan has about 80 employees in total, and spends about \$19 million each year carrying out its responsibilities.

As part of its overall marketing strategy, Tourism Saskatchewan uses social media to source, distribute, and encourage sharing of positive Saskatchewan images and messaging to promote Saskatchewan as a tourism destination. Tourism Saskatchewan's social media is managed mainly by its Online Marketing Branch.

3.0 SOCIAL MEDIA PRESENTS RISKS

Studies show that social media (e.g., Facebook) plays a growing role in marketing tourism experiences. For example, a United States tourism study in July 2014 showed that 40.1% of travellers used social media as part of travel planning.⁵ As well, younger generations increasingly use social media to access travel information.⁶

Social media is the use of internet-based applications that allow people to create, share, or exchange (post) information, ideas, and pictures/videos (content) in virtual communities (social networks). These internet-based applications, commonly referred to as social media channels, include Facebook, Twitter, Google+, Pinterest, and Instagram.

As with the use of any information technology (IT), certain risks are inherent with using social media. For example, using social media provides additional opportunities for unauthorized access to an organization's information systems and data.⁷ Other risks of using social media include:

- › Lack of proper control of content
- › Inappropriate postings
- › Hacked accounts causing defacing or defamation of content
- › Inconsistent branding (e.g., logo, photo style)
- › User misuse (e.g., malware and viruses,⁸ shared passwords)
- › Sensitive data loss

³ Tourism Saskatchewan, a Treasury Board Crown corporation, is a continuation of the Saskatchewan Tourism Authority.

⁴ *The Tourism Saskatchewan Act*.

⁵ *Destination Analytics*, July 2014.

⁶ *Ibid.*

⁷ KPMG, *Social Media Risks and Governance Presentation*, May 2014.

⁸ Malware (short for malicious software) and viruses are any software used to disrupt computer operation, gather sensitive information, or gain access to computer systems. Phishing attempts at users may contain links to websites that are infected with malware.

Many of these risks can result in sharing inappropriate or false information, potentially damaging an organization's reputation. This risk is increased because of the ease and speed with which information can be shared through social media. Because of this, it is important that Tourism Saskatchewan has effective processes to manage its use of social media channels.

4.0 AUDIT OBJECTIVE, SCOPE, CRITERIA, AND CONCLUSION

The objective of this audit was to assess whether Tourism Saskatchewan had effective processes to manage its use of social media for the 12-month period ended May 31, 2015. This audit did not examine Tourism Saskatchewan employees' personal use of social media.

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook – Assurance*. To evaluate Tourism Saskatchewan's processes, we used criteria (see **Figure 2**) based on the work of other auditors and literature listed in the selected references. The criteria are primarily based on Information Systems Audit and Control Association's (ISACA) social media audit assurance program. Tourism Saskatchewan's management agreed with the criteria.

We examined Tourism Saskatchewan's social media policies and procedures, including related human resource and information security policies. We reviewed Tourism Saskatchewan work plans and reports, interviewed staff, and observed Tourism Saskatchewan's content on its social media channels. We used the Government of Canada's social media implementation plan template to benchmark Tourism Saskatchewan's social media processes (see **Exhibit 6.1**).

Figure 2—Audit Criteria

- | |
|--|
| <ol style="list-style-type: none"> 1. Set a governance framework for social media use <ol style="list-style-type: none"> 1.1 Define a social media strategy in alignment with business objectives 1.2 Conduct and maintain threat and risk assessments 1.3 Set social media policies (e.g., information technology, human resource, communications) 2. Implement social media policies <ol style="list-style-type: none"> 2.1 Allocate sufficient resources 2.2 Train staff in social media awareness 2.3 Manage social media access 2.4 Prevent viruses and malware 3. Monitor and report on social media use <ol style="list-style-type: none"> 3.1 Review social media use (e.g., content, external visits) 3.2 Respond to incidents (e.g., inappropriate content, security threats) 3.3 Report performance of social media and incidents to Board |
|--|

We concluded that, for the 12-month period ended May 31, 2015, Tourism Saskatchewan had, other than the following, effective processes to manage its use of social media. Tourism Saskatchewan needs to:

- › **Develop a formal social media strategy**
- › **Finalize comprehensive social media policies that address risks associated with using social media and post its terms of use on its social media channels**
- › **Require periodic confirmation of staff's understanding of social media policies**
- › **Determine and report on results achieved from its use of social media**



5.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we describe our expectations (in italics) and our key findings along with related recommendations.

5.1 Formalized Approach to Social Media Needed

Social media should be used deliberately and targeted to achieve a clear purpose. We expected that Tourism Saskatchewan would have a social media strategy that answered the question “why are we using social media?” and included:

- › *The expected benefits and costs of using social media*
- › *The social media channels that will be used*
- › *The planned target audiences*
- › *Who will be responsible for social media*

We also expected Tourism Saskatchewan to understand the ways that social media exposes it to risk, identify those risks, and develop strategies to mitigate risks, where necessary – for example, set policies to support appropriate social media use. Policies would include clear, concise, and practical rules for online conduct, with consequences for failure to comply, and be reviewed and updated on a periodic basis.

As expected in its business plan, Tourism Saskatchewan used social media to meet its broader marketing strategies. These strategies required Tourism Saskatchewan to disseminate messages about tourism opportunities in the province through its website; trade shows; radio, television, magazine and newspaper advertising; billboards; and social media. We observed consistency and a strong alignment between all messages sent through social media and other forms of communication. However, Tourism Saskatchewan did not have a separate, documented social media strategy linking its social media channels to its key business objectives. Also, it did not have a formal process to determine whether its social media efforts were successful in meeting its business objectives; or, in other words, whether the benefits outweighed the costs of using it. Setting performance measures and targets allows organizations to better assess the effectiveness of their use of social media, and adjust their social media strategy accordingly (e.g., phase out accounts that are no longer performing as expected).

- 1. We recommend that Tourism Saskatchewan complete a social media strategy including performance measures and targets for its use of social media.**

Tourism Saskatchewan started using social media (e.g., Facebook) in 2009 to promote tourism in the province, drive traffic to its website, and generate “click-throughs”⁹ to

⁹ A “click-through” is a mechanism to bring people to a website. Tourism Saskatchewan’s website provides links to tourism operator websites (for a fee) which encourage people to click and redirect themselves to tourism operators’ webpages.

tourism operator websites. Since 2009, Tourism Saskatchewan gradually adopted different social media channels as social media evolved and its needs changed. For example, in April 2015, Tourism Saskatchewan created a new Twitter account for connecting its new Chief Executive Officer with tourism partners (i.e., operators) in the province to complement its existing use of Twitter, which consisted of three accounts: for general users, the tourism industry, and travel media.

At April 29, 2015, Tourism Saskatchewan used seven different social media channels (see **Figure 3**). We found that, through these channels, Tourism Saskatchewan shared links to websites advertising Saskatchewan tourism destinations (e.g., Meewasin), provided information about events in Saskatchewan (e.g., the Saskatoon Jazz Festival), and shared pictures and videos depicting Saskatchewan landscapes and activities with its followers.¹⁰ The Executive Director of Marketing and Communications Division approved the use of each of these social media channels.

The Online Marketing Branch is primarily responsible for Tourism Saskatchewan's social media channels. Staff stated that Tourism Saskatchewan generally used social media channels to build community, identify and empower advocates and influencers, create a positive image of Saskatchewan as a travel destination, increase resident pride, and drive traffic to its website. It used Facebook and Twitter channels with multiple pages/accounts that target specific audiences (e.g., anglers, travel media).

Figure 3—Tourism Saskatchewan's Social Media Channels as of April 29, 2015

Channel	Type of Tool	Target Audience and Why Chosen	# of Tourism Saskatchewan Followers*
Facebook (5 pages)	Social Networking	Target audiences (see Figure 4) Most commonly-used social network with strong reach and established, effective advertising products	56,954 (general consumers page) 17,680 (fishing page) 2,003 (tourism industry page) 794 (German page) 520 (Tourism Saskatchewan jobs page)
Twitter (4 accounts)	Microblogging	Target audiences: general consumers, tourism industry, travel media, tourism operators Faster-paced marketing platform that reaches a different audience than Facebook	27,500 (main Twitter account) 2,607 (travel media account) 367 (tourism industry account) 114 (tourism operators account)
Instagram	Image Sharing	Target Audience: general consumers Mobile-based network which is highly visual with a rate of engagement typically higher than Facebook	7,334
Pinterest	Image Sharing and Categorizing	Target audience: general consumers Pins tend to stay in pinboards much longer to be discovered by new or existing users weeks, months or years later	1,528
Google+	Social Networking	Target audience: general consumers Google rewards participation in Google+ with links in search results if a term searched relates to a Google+ post	842

¹⁰ On social media channels, a follower is someone who subscribes to receive updates on the channel.



Channel	Type of Tool	Target Audience and Why Chosen	# of Tourism Saskatchewan Followers*
YouTube	Video Sharing	Target audience: general consumers Primarily used to house video content	600
Tumblr	Microblogging	Target audience: general consumers Used to promote long-form content such as contests	260

Source: Tourism Saskatchewan.

*The overall reach of Tourism Saskatchewan's social media channels is extended to a broader audience because of its followers' engagement – sharing and liking content (e.g., one Facebook post reached over 100,000 people).

Figure 4—Tourism Saskatchewan's Facebook Pages as of April 29, 2015

Target Audience of Facebook Page	Purpose	Link
General Consumers	Used to build community, create positive image of Saskatchewan as a travel destination, and drive website traffic	www.facebook.com/TourismSaskatchewan
Fishing Consumers	Shares pictures, videos, and news specific for its fishing audience	www.facebook.com/FishingInSaskatchewan
German Travellers	Creates awareness of Saskatchewan in German-speaking Europe in support of travel trade	www.facebook.com/sasktourism
Tourism Industry	Promotes education and training opportunities offered to the tourism industry workforce	www.facebook.com/SaskatchewanTourismEducationCouncil
Potential Tourism Saskatchewan Employees	Creates awareness of and attracts candidates to employment opportunities with Tourism Saskatchewan	www.facebook.com/pages/Tourism-Saskatchewan-Jobs/183680315029667

Source: Tourism Saskatchewan.

In May 2015, Tourism Saskatchewan drafted a risk assessment for social media. The draft risk assessment contemplated the following high-level risks:

- › Inappropriate content posted by the public
- › Inappropriate content posted by Tourism Saskatchewan employees
- › Compromised (i.e., hacked) accounts

The draft risk assessment included mitigation strategies (e.g., policies that require changing passwords frequently or deleting profanity).

By June 2015, Tourism Saskatchewan:

- › Had an approved human resource (HR) social media use policy. The HR social media use policy gave detailed guidance for employees' personal use of social media (e.g., employees should not speak on behalf of Tourism Saskatchewan on their personal accounts).
- › Had draft (unapproved) policies that outlined processes for changing passwords, managing third-party access, addressing complaints received through social media, and handling compromised accounts. However, we found its draft policies contained limited guidance on content management (e.g., appropriate content

including use of corporate logos, communication tone, type and frequency of content) or how to respond to or address inappropriate content¹¹ posted by the public or by employees.

Not having complete and approved social media policies that set out how Tourism Saskatchewan expects staff to mitigate risks associated with the use of social media increases the risk of staff not understanding Tourism Saskatchewan's expectations. This lack of understanding increases the possibility of inappropriate content on its social media channels that could cause reputational damage to Tourism Saskatchewan.

2. We recommend that Tourism Saskatchewan approve comprehensive social media policies.

5.2 Staff Acknowledgement of Social Media Policies Required

Social media often requires a quick response, sometimes in near real-time. We expected Tourism Saskatchewan to have enough staff to respond quickly to followers and to keep the quality of content high in order to maintain followers' interest in social media. At times, dissatisfied individuals and employees use social media channels to express their concerns against an organization. We expected Tourism Saskatchewan to have social media policies that encouraged individualized and authentic communication, detailed what type of information would be disclosed, included a position on what and what would not be responded to, and outlined consequences for inappropriate actions. We also expected staff would be trained on the policies.

As previously noted, the Online Marketing Branch was primarily responsible for Tourism Saskatchewan's social media channels. The Online Marketing Branch had three full-time staff that conducted social media tasks along with their other work. Other tasks included developing online content, designing Tourism Saskatchewan's websites, researching social media trends, creating a monthly Tourism Saskatchewan newsletter, and managing advertising programs.

In regards to their social media tasks, staff maintained a schedule that set out when and what to post on each of Tourism Saskatchewan's seven social media channels. For example, staff posted to Facebook every day, tweeted three times a day, and posted a picture on Instagram a couple of times a week. Also, they used tools that automated posting of content (i.e., scheduled posts to occur in the evening hours) to facilitate the desired timing of content posting. We observed that the Online Marketing Branch posted content on the various social media channels according to the schedule thereby suggesting that it had sufficient staff to meet its current needs.

In addition to social media channels managed by the Online Marketing Branch, Tourism Saskatchewan's CEO, Tourism Education Council,¹² and the Human Resource Branch

¹¹ Inappropriate content includes offensive language, threats against the organization, and content not on topic. Actions to take may include deleting and rejecting content or banning a person from commenting or accessing the channel.

¹² The Saskatchewan Tourism Education Council is a branch of Tourism Saskatchewan that provides human resource products and services that enable Saskatchewan tourism employers to recruit, train, and retain a highly qualified, professional workforce.



used separate Twitter and Facebook accounts to connect with tourism industry partners and advertise tourism-related jobs.

Tourism Saskatchewan staff took training to keep abreast of current social media trends in tourism in the past year. Tourism Saskatchewan staff appeared competent and demonstrated knowledge of appropriate social media practices. We observed that staff maintained friendly and informal tone when posting content, responded to direct questions where appropriate, and deleted offensive language content when identified. However, as noted in **Section 5.1**, Tourism Saskatchewan had not completed policies for appropriate and inappropriate content or made a policy available (i.e., terms of use) to inform its followers what it regarded as acceptable posting behaviour (e.g., when and why it will delete or reject content).

Also, Tourism Saskatchewan did not have staff, on a periodic basis, formally sign off that they had reviewed and understood the social media policies. Lack of formal acknowledgement from staff confirming their understanding of social media policies increases the risk that policies will not be followed and may result in inappropriate content on Tourism Saskatchewan's social media channels.

3. We recommend that Tourism Saskatchewan require all staff who represent it on social media to periodically review and agree to its social media policies.

4. We recommend that Tourism Saskatchewan post approved terms of use on its social media channels.

Tourism Saskatchewan had limited ability to manage social media access because each social media channel (e.g., Facebook) establishes its own social media access rules (e.g., password settings). Regardless, organizations using social media channels can have policies that outline password requirements. As noted in **Section 5.1**, Tourism Saskatchewan's draft social media policies included policies over password requirements (e.g., frequency of changing passwords) to these accounts.

Tourism Saskatchewan had two different types of access to social media channels:

- › Generic accounts – these were accounts where all users within Tourism Saskatchewan used the same username and password.¹³ Tourism Saskatchewan's current practice is to change the password when a staff member leaves its employ.
- › Individual accounts – these were accounts where each user within Tourism Saskatchewan had a personal account. Users with administrative rights¹⁴ to the organization's account (i.e., Tourism Saskatchewan's) can invite other users with a personal account to join the channel.¹⁵ Tourism Saskatchewan appropriately assigned administrative rights.

¹³ Channels that use generic accounts include Twitter, Instagram, Pinterest and Tumblr.

¹⁴ Administrative rights give a user privileged access to an account, in that they have the ability to add or remove users and assign roles under the account.

¹⁵ Channels that use individual accounts include Facebook and Google+.

Tourism Saskatchewan limited access to both types of accounts for most of its social media channels to three full-time employees.

Most social media channels contain instructions if users think someone has compromised their account. We found that Tourism Saskatchewan’s draft social media policies included links to these user instructions. Our observation of Tourism Saskatchewan’s content on its social media channels did not reveal problems with compromised accounts.

Virus and malware protection software on computers is an important step to restrict attempts to steal usernames and passwords and to restrict the ability of viruses to gain access to an organization’s network through social media channels. We found that Tourism Saskatchewan had up-to-date virus and malware protection, and used reports to monitor the effectiveness of this protection.

5.3 Reporting on Results Achieved from Use of Social Media Needed

Monitoring the online conversation (by followers and/or staff) is equally as important as creating it. We expected that Tourism Saskatchewan would monitor the conversations occurring – both the content it provided as well as followers’ responses – and have processes to respond to inappropriate content. We also expected Tourism Saskatchewan to collect information on previously-set performance measures based on business objectives to enable it to assess whether its social media strategy was successful.

Tourism Saskatchewan actively monitored the number of followers of each of its social media channels and overall. **Figure 5** shows that the number of Tourism Saskatchewan’s social media followers has significantly increased since 2009. This increase is, in part, consistent with its increase in the number of social media channels used.

Figure 5—Social Media Followers by Year

Year	2009	2010	2011	2012	2013	2014
Number of Followers	5,250	10,500	12,000	36,000	61,000	108,000

Source: Adapted from Tourism Saskatchewan information.

Tourism Saskatchewan’s staff and management also regularly monitored content on its social media channels. Staff received notifications (e.g., messages on their phones) when things were added/changed to social media channels, allowing them to respond in a timely manner. Tourism Saskatchewan did encounter instances where offensive language was posted on its channels and staff quickly deleted it.

Also, Tourism Saskatchewan staff monitored hashtags¹⁶ (e.g., #ExploreSask) to identify content for social media channels and share it with followers. To learn what people were

¹⁶ A hashtag is a type of label on a social network or microblogging service that makes it easier for users to find messages with a specific theme or content. Tourism Saskatchewan encourages the use of #ExploreSask hashtags through its social media channels.



saying about Tourism Saskatchewan on Twitter, staff used search streams¹⁷ to identify issues related to keywords like “Tourism Saskatchewan”.

In addition, Tourism Saskatchewan used analytic tools to monitor and summarize information across all its social media channels. For example, Tourism Saskatchewan acquired a tool at the beginning of 2015 that assists in measuring the value of what is being posted. The tool allowed Tourism Saskatchewan to summarize overall channel activity including potential audience reach, popular content and terms being shared, and times of the day when most people are viewing and interacting with Tourism Saskatchewan’s social media channels. We found that staff used information from the tool to help decide when to post content (e.g., evenings versus mornings) and the type of content to use (e.g., pictures of Saskatchewan skies).

As noted in **Section 5.1**, at July 2015, Tourism Saskatchewan had drafted social media policies to address social media incidents (e.g., compromised accounts). To address inappropriate behavior in the absence of finalized policies, staff deleted content they found inappropriate (e.g., because it contained profanity), did not respond to certain posts, and blocked users who repeatedly posted inappropriate content.

We found Tourism Saskatchewan appropriately addressed complaints received through social media. For example, staff referred a complaint about Saskatchewan highway road conditions to an organization that could respond to the concern raised in the complaint. Also in 2014-15, staff forwarded two complaints from Tourism Saskatchewan’s Facebook page to its Quality Assurance Department.¹⁸ Tourism Saskatchewan noted that it did not experience any social media incidents (e.g., compromised accounts) to report to the Board.

We found that Tourism Saskatchewan senior management received monthly social media reports about key activities such as popular content shared (e.g., top 10 posts), number of followers, and extent of social media engagement (e.g., the number of likes, shares, comments). Tourism Saskatchewan senior management provided, on a quarterly basis, the Board with verbal updates on overall marketing activities (including social media activities) undertaken to achieve key strategic actions (e.g., creating a strong tourism identity for Saskatchewan).

Like its lack of formal performance measures and targets for social media (noted in **Section 5.1**), neither the Board, at least annually, nor senior management, at least quarterly, received information on whether its social media activities met its expectations (i.e., achieved the benefits or results expected). Without measuring and reporting results, Tourism Saskatchewan does not know if social media efforts were successful and the resources spent to manage social media were worthwhile.

5. We recommend that Tourism Saskatchewan provide its Board and senior management with periodic reports on the planned and actual results from its use of social media.

¹⁷ Search streams allow an organization to search all public posts on a social media channel like Twitter for a specific term or phrase.

¹⁸ The Quality Assurance Department is a department within Tourism Saskatchewan responsible for replying to complaints and redirecting those comments, as appropriate.

6.0 EXHIBIT

Exhibit 6.1 – General Content of Social Media Implementation Plan

- › **Objectives and Business Drivers**
Outline how the social media account aligns with the overall social media strategy and articulate the rationale and objectives it aims to achieve

 - How is this account linked to the organizational mandate and social media strategy?
 - What are its key business drivers and objectives?
 - What are the proposed uses of this account?
- › **Risk Management Plan**
Identify and assess the risks associated with participating on the social media platform, based on the proposed use, and develop appropriate mitigation strategies
- › **Choice of Platform**
Describe the target audience and key considerations that determined the appropriate platform selected and used

 - Who is the target audience?
 - What key considerations were used to select this platform?
- › **Allocation of Resources**
Identify the human and financial resources that will be dedicated to managing the account

 - What staff will be working on this social media initiative, and during what intervals?
 - What financial resources will be dedicated to this social media initiative (including resources for training staff)?
- › **Roles and Responsibilities**
Identify the roles and responsibilities of those who will be involved in using and managing the account. In this section, identify the departmental areas that will be responsible for each key function
- › **Management Protocols**
Describe the management processes that ensure effective, open and transparent engagement practices

 - Describe the protocols that will apply to this initiative:
 - Interaction and content protocol (engagement protocol)
 - Moderation protocol, including a protocol to deal with contentious issues
 - Content style guide (voice and tone of the account, types of content to be posted)
 - User management (who has access to the account, in what capacity, for how long)
 - Business continuity plan
- › **Performance Measurement**
Describe the approach that will be used to measure success in meeting the objectives of the account

 - How will success be defined?
 - What metrics will be used to measure success?
- › **Communications Plan**
Align key messages communicated through the official social media account with messages delivered through other departmental channels

 - What is the communications plan for this initiative?
- › **Phasing Out**
Describe the exit strategy to determine when and how to shut down an official social media account (i.e., the conditions that would prescribe an official social media account to be closed). Short-term accounts are discouraged. In most cases, a combination of the proper use of tags, links, and targeted messaging is likely to serve the purposes of a short-term account

 - How, when and why will this account be phased out?

Source: Adapted from the Government of Canada's Sample Template – Social Media Implementation Plan.



7.0 SELECTED REFERENCES

- Controller and Auditor General of New Zealand. (2013). *Learning from Public Entities' Use of Social Media*. Wellington: Author.
- Government of Canada. (2014). *Guideline on Official Use of Social Media*. Ottawa: Author.
- Haskins-Hafer, W. (13 March 2014). *Assessing and Auditing Social Media Presentation*. IIA Orange County/ISACA Orange County Spring Educational Conference.
- ISACA. (2012). ISACA Journal, Volume 5, *What Every IT Auditor Should Know About Auditing Social Media*. Illinois: Author.
- ISACA. (2011). *Social Media Audit/Assurance Program*. Illinois: Author.
- ISACA. (2010). *Social Media: Business Benefits and Security, Governance and Assurance Perspectives*. Illinois: Author.
- Resonance Consultancy. (2015). *2015 Canadian Tourism Quality Index*. Vancouver: Author.
- Scott, P. and Jacka, M. (2011) *Auditing Social Media – A Governance and Risk Guide*. New Jersey: John Wiley & Sons Inc.
- Tourism Saskatchewan. (2014). *2013-2014 Annual Report*. Regina: Author.