



## Provincial Auditor of Saskatchewan 2020 Report—Volume 1

### Chapter 7: Financial and Consumer Affairs Authority—Regulating Vehicle Dealers to Protect Consumers

Provincial Auditor Judy Ferguson reports the Financial and Consumer Affairs Authority has generally effective processes to regulate about 840 motor vehicle dealers in Saskatchewan. However, it needs to do more to ensure its inspection activities are effective.

Having a well-defined, risk-informed plan for selecting motor vehicle dealers for inspection and formally analyzing the results of its enforcement activities would help demonstrate it uses a fair and consistent regulatory approach, and ensure it focuses its inspection resources on dealers at higher risk of non-compliance.

Strong processes to regulate vehicle dealers in Saskatchewan contribute to consumer confidence in the Government’s ability to protect their consumer rights.

**Key processes the Authority uses to regulate vehicle dealers include:**

- Clearly documented regulatory strategy and motor vehicle licencing requirements
- Appropriately licenses motor vehicle dealers
- Regularly confirms staff objectivity
- Proactively informs motor vehicle dealers and the public
- Appropriately tracks and investigates consumer complaints

### Chapter 9: Office of the Public Guardian and Trustee of Saskatchewan—Providing Property Guardianship Services to Adult Clients

Provincial Auditor Judy Ferguson reports the Office of the Public Guardian and Trustee of Saskatchewan has effective processes to prudently manage the financial affairs of its adult clients with improvement needed in one area.

The Office of the Public Guardian and Trustee of Saskatchewan needs to follow its established process and consistently keep rationale for key decisions on identification of the property of adult clients, particularly those decisions requiring staff judgment (like situations where property searches identify multiple individuals with the same name as a client).

The Office is an agency of last resort—its adult clients are unable to personally manage their own finances and property and no other suitable individual exists. This magnifies the importance of the Office having effective processes to provide property guardianship services to adult clients.

The Office having effective processes to prudently manage the financial affairs of these clients reduces the risk of exposing them to significant financial risk, which may affect their overall well-being.

**Key processes the Office uses to provide property guardianship services to adult clients include, among others:**

- Maintains clear and approved policies for accepting new clients
- Accepts clients and responds to client complaints in a timely manner
- Consistently informs clients and personal guardians of relevant financial information
- Follows defined processes to determine financial needs and property valuation of clients
- Adequately manages clients’ financial affairs
- Follows strong processes to record client revenue, expenses, and property
- Reasonably manages investments



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### Chapter 2: Ministry of Highways and Infrastructure—Integrated Audit

### Chapter 10: Saskatchewan Research Council—Purchasing Goods and Services

Provincial Auditor Judy Ferguson reports both the Ministry of Highways and Infrastructure and Saskatchewan Research Council need to consistently follow established processes when buying goods and services with purchasing cards (p-cards, company-issued credit cards) to support transparency, fairness, and achieve best value in purchasing activities.

Our annual audit at the Ministry of Highways and Infrastructure included consideration of the results of the Ministry's investigation of the purchasing of its Highways Patrol. Consistent with the results of that investigation, we found examples where, contrary to established processes over making purchases with p-cards, the Highways Patrol:

- Broke purchases into more than one transaction to avoid exceeding the single transaction limit of \$10,000 and having to use a competitive purchasing method (e.g., obtaining quotes from suppliers or public tender)
- Allowed someone other than the immediate supervisor to approve transactions and/or monthly statements
- Failed to obtain the approval of the monthly statements of p-card purchases

Our audit of the Saskatchewan Research Council's processes to purchase goods and services found an example where staff broke a purchase into more than one transaction without prior approval and exceeded the single transaction limit of \$5,000. Also, for two of 17 purchasing cards transactions we tested, the Council gave permission to exceed a single transaction limit for a special circumstance, but did not revoke this temporary increased limit within a reasonable time (i.e., revoked about two and 10 months later instead of promptly).

The use of p-cards is a decentralized and often cost-effective purchase method with fewer controls over the authorization of purchases. Not respecting p-card approval processes, transaction limits, or limits used to determine appropriate procurement methods increases the risk of not treating suppliers equitably, getting best value on purchases, and of making inappropriate purchases. Also, not actively monitoring and returning temporary increases to individual p-card single transaction limits to prior established limits increases the risk of making inappropriate purchases.

### Chapter 25: Saskatchewan Health Authority—Efficient Use of MRIs in Regina

Provincial Auditor Judy Ferguson reports, while the Saskatchewan Health Authority is making progress in improving its processes over the use of MRIs in Regina, more work is needed.

Ferguson reports, in this follow-up audit, the Saskatchewan Health Authority has implemented three and made progress on four of the seven recommendations first made in the *2017 Report – Volume 1*, Chapter 10. As recommended, the Authority better tracks data at each stage of MRI services, validates the accuracy of data in its IT system, and monitors the selection and volumes of MRI scans sent to contracted private operators.

The Authority needs to do more to:

- Regularly analyze MRI services data
- Monitor the quality and timeliness of MRI services provided by private operators
- Introduce systematic and formal assessments of the quality of radiologist interpretations
- Report on the quality of MRI services to senior management and the Board of Directors

Consistent with previous years, the Authority did not meet demand for MRI scans in 2019 in Regina. The Authority is aware demand exceeds Regina's capacity to perform MRI scans. It estimates the demand for MRI services will grow 4 percent annually.

Efficient use of MRI services can support timely diagnosis and monitoring of injuries and disease. Effective MRI services involves physicians appropriately using MRIs as diagnostic tools, patients receiving quality MRI scans within an appropriate timeframe, and physicians obtaining reliable interpretations of MRI scans within a reasonable timeframe.



## Provincial Auditor of Saskatchewan 2020 Report—Volume 1 Chapter 27: Saskatchewan Health Authority—Medication Management in Long-Term Health Facilities in Kindersley and Surrounding Area

Provincial Auditor Judy Ferguson reports the Saskatchewan Health Authority still needs to document informed consent from long-term care residents or their designated decision-makers for the use of medication as a restraint or when changes to high-risk medications are made.

By December 2019, the Authority fully implemented five of the outstanding seven recommendations from the 2014 audit, which found the Authority did not have effective processes related to medication management in long-term care facilities located in Kindersley and surrounding area. The Office previously reported the Authority implemented, by August 31, 2017, nine of 17 recommendations made in the 2014 audit.

For Kindersley and surrounding area, the Authority:

- Uses a multi-disciplinary approach (e.g., physicians, nurses, and pharmacists) for reviewing medication plans
- Improved documentation in resident files by including quarterly medication reviews, prescription changes, and nurses' notes
- Established processes to identify trends and issues related to medication management
- Collects and analyzes information to improve medication plans, including the appropriateness of antipsychotic medications

In addition, in Kindersley and surrounding area, the Authority has introduced the following other improvements to medication management in long-term health facilities:

- A new IT system which tracks resident medication plans, including use of antipsychotics
- Targeted staff training based on trends' analysis to reduce medication incidents

Having staff follow the Authority policy to consistently document consent of residents or their designated decision-makers shows it has made them aware of medications used as restraints, or changes in medications which can significantly impact the quality of a resident's life.

The full Provincial Auditor's 2020 Report – Volume 1 is available online at [www.auditor.sk.ca](http://www.auditor.sk.ca).

*The Provincial Auditor is an independent officer of the Legislative Assembly of Saskatchewan. The Office promotes accountability and better management by providing Legislators and the public with an independent assessment of the government's use of public resources.*

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