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Executive summary

The Department of Health's mandate is to protect and improve the health of Saskatchewan people. The Department spent \$2.3 billion for the year ended March 31, 2001. The Department gave \$1.38 billion of that money to health districts to deliver health services.

Part A sets out the results of our audits of the Department and its Crown agencies. The Department should improve the way it directs and monitors the performance of the health districts. In particular, the Department should approve the annual budgets of health districts before their fiscal year begins. Part A also contains several recommendations on how the Board of Governors, Uranium City Hospital needs to improve how it directs and monitors the performance of the Hospital.

Part B encourages the Department to prepare financial statements showing the total assets, liabilities, revenues, and expenses that are the responsibility of the Minister of Health and the Department. These financial statements would improve public accountability and decision-making.

Part C describes the results of the audits of 10 health districts for the year ended March 31, 2001. The districts continue to develop key performance information. However, districts need to improve the way they set direction, monitor performance, safeguard assets, comply with the law, and ensure adequate accountability to district residents and the Minister of Health.

Part D describes the results of our audit of the capital equipment plans of health districts. We examined the plans of two districts that provide regional services and have extensive equipment requirements. We assessed whether the plans contained the key elements of capital asset plans for the public sector. We found that districts we examined need to improve their capital asset plans to ensure that they have the necessary equipment to deliver good health care.

Part E describes the status of our 1999 recommendations regarding the Department's processes to allocate resources among districts based on health needs. Our follow-up work shows the Department's planning processes are evolving in ways that enhance the Department's processes for needs-based resource allocation among health districts.