

# Health

# 5

Executive summary .....	64
Part A – Health .....	65
Part B – Financial performance measures .....	87
Part C – District Health Boards .....	97
Part D – Capital construction accountability—follow-up .....	109
Part E – Board information for financial decisions—follow-up of audit recommendations.....	113

## Executive summary

Part A of this chapter 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 its agencies. In particular, the Department should approve the annual budgets of health districts before their fiscal year begins. As well, the Department needs to improve the financial reports it uses for decision-making. The reports do not include what the Department owns and owes.

Part B sets out six financial measures that can be used to assess the sustainability of health spending. A sound understanding of health spending is important for an informed debate about the health issues facing Saskatchewan. Those issues pertain to the affordability of programs and services and the maintenance of Saskatchewan's health care infrastructure of buildings and equipment.

Part C describes the results of the audits of 10 health districts for the year ended March 31, 2002. On August 1, 2002, the Government replaced 32 health districts with 12 regional health authorities (RHAs). Part C contains useful guidance to boards of directors of RHAs on setting direction, monitoring performance, safeguarding assets, and ensuring adequate accountability to the Legislative Assembly.

Part D describes the results of our follow-up of our 2000 Fall Report – Volume 3 recommendations on the Department's processes to establish appropriate accountability relationships with health districts for capital construction projects. The Department needs to continue to take action to fully implement our recommendations.

Part E reports the results of our follow-up of our 2000 Fall Report – Volume 3 recommendations on the information received by boards of directors of health districts to help them make financial decisions. We urge the Department to give district boards guidance on their information needs.