Key messages

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Observations

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Introduction

My Office fosters well-managed government and encourages meaningful reporting by government. We do this by focusing our audits on how government agencies manage their risks and on the quality of their public reports. We then report the results of our work to the Legislative Assembly.

At March 31, 2003, the Government delivered its programs and services through nearly 300 agencies. These agencies include departments, Crown corporations, authorities, boards, commissions, and special purpose funds. Appendix 2 of this report lists these agencies. Since our 2002 Fall Report, my Office focussed most of its work on agencies that have a December 31, 2002 year-end.

For the most part, the 150 agencies covered by this report have adequate practices to manage the risks to public resources. That is, the agencies have sound practices to safeguard their assets and have complied with the laws governing their operations. Also, the agencies have published reliable financial statements. However, serious problems exist at some agencies and changes are required.

Many government agencies continue to gradually improve their public accountability. Some agencies have made significant progress. Others have announced their plans for future improvements.

In this chapter, I highlight several agencies covered in this report under two headings: risk management and government accountability. I also present the main points for each chapter of this report following these observations to provide an overall summary of the report.

Risk management

In this report, my Office continues to focus on how government agencies manage risks related to the key forces and trends that affect them. Managing these risks is critical to effective delivery of government programs and services. The key forces and trends affecting the Government include population changes, advancing technology, economic constraints, globalization, and pressure on the environment.

Government agencies that are well managed have good governance practices. They have a clear plan of what they want to do, they determine the risks that may prevent them from carrying out their plan, and they have strategies to reduce their risks. They also monitor their progress in achieving their plan.

In addition, well-managed agencies tell legislators and the public what they plan to do and how much it should cost. They then report what they actually did and what they spent. Having to answer for what they planned to do and what they actually did improves how government agencies manage public resources.

Under the headings population changes and advancing technology, I highlight some of my Office's work on two of the key forces and trends affecting the Government.

Population changes

Saskatchewan faces a potential shortage of skilled workers. This presents a risk for the Government and for the economy as a whole. The Government is also trying to make a more representative workforce by promoting more employment of Aboriginal people. In this section, I discuss some of the ways the Government is managing this risk.

Representative workforce

The Government continues to focus on bringing about a more representative workforce by increasing the number of Aboriginal employees. This goal will also help to alleviate some of the future shortages of skilled workers.

In chapter 5, we report on the work that the Department of Government Relations and Aboriginal Affairs is doing to encourage changes in the workplace that will lead to the hiring of more Aboriginal employees. The Department has good practices for encouraging employers to hire Aboriginal employees. To improve its practices, we recommend that the Department begin to publicly report the results of its activities.

Keeping the services of skilled workers available

Preventing injuries and rehabilitating injured workers helps keep the services of skilled workers available. These activities will help moderate shortages of skilled workers. Preventing injuries also saves money.

The Government keeps the services of skilled workers available by monitoring workplace safety at all employers, providing a safe workplace for its own workers, and ensuring injured workers are rehabilitated and compensated. The Government must manage several risks to accomplish these objectives. It does so through many agencies.

In chapters 2, 7, and 8, we discuss how two health authorities, the Department of Labour (Labour), and the Workers' Compensation Board work to make workplaces safe and how they are rehabilitating and compensating injured workers.

Labour has established good practices for monitoring the work of occupational health committees. Labour uses the minutes of these committees to help monitor workplace safety. Labour is also changing its practices for helping injured workers appeal decisions of the Workers' Compensation Board. Currently, injured workers must wait a long time for help with their appeals. We are planning to audit Labour's new practices in 2003.

The boards of directors of the Regina Qu'Appelle and the Saskatoon Regional Health Authorities need to focus on reducing workplace injuries to care workers. Currently, care workers have an injury record that results in a significant time away from work or permanent disability. In 2001, the injury record in the health industry was worse than that of the construction industry. Over 10% of workers suffer injuries annually at the two regions. Injuries to care workers are a long-term problem. A sustained commitment by the boards, senior managers, care workers, and occupational health committees is essential to reduce the injury rate for care workers.

The Workers' Compensation Board is in the process of improving its system for processing the claims of injured workers for rehabilitation and compensation. The Board expects to complete the changes in 2003. The

Board incurred expenses of $260 million in 2002 for rehabilitation and compensation. We will audit the Board's new practices in 2003.

Advancing technology

Advances in technology have a large impact on infrastructure. Infrastructure includes the computer systems and networks that the Government uses to provide public services. Infrastructure is necessary to deliver government programs.

Developing new computer systems and networks is risky. Large computer systems need careful management to ensure they are delivered on time, on budget, and meet user needs.

In chapters 3 and 6, we report on the development of three computer systems. The Department of Finance developed two systems and the Information Technology Office oversaw the development of one.

Finance developed an accounting system for the revenues, expenses, assets, and liabilities of all departments to improve the information that departments need to manage their affairs. Generally, Finance used good practices to manage the risks to developing this system. However, the business and financial plan for the new system did not include all of the costs. It excluded the costs that other departments would incur in the development of the system. For future system development projects, government agencies should budget for all costs and monitor all of the actual costs.

Finance also developed an accounting system for the Municipal Employees' Pension Commission. The system replaces an old system that carried out this function. Finance did not use good practices for managing the risks to developing this system. We recommend the development of good practices for future projects.

The Information Technology Office is responsible for coordinating the Government's information technology programs. We audited the Office's practices for coordinating development of a system to share water quality information. The system was intended to meet the needs of several agencies and also to provide the public with access to the information.

We found that generally the Office used good practices. However, for future projects, the Office should ensure that it has a single cohesive plan and a structure to coordinate activities for the duration of projects.

Government accountability

My Office continues to focus on improving the Government's accountability to the Legislative Assembly. Six significant events have occurred to improve the Government's accountability since our last report to the Assembly. I discuss these improvements under four headings: Legislative Assembly, Crown Corporations Committee, Cabinet, and Government agencies.

Legislative Assembly

The Legislative Assembly is changing its committee structures. The Assembly is creating four committees. The committees cover the following areas of government activity: human services, the economy, Crown and central agencies, and intergovernmental affairs and infrastructure.

As part of their duties, the new committees are permitted to evaluate the adequacy of the annual reports of the agencies that appear before them. The committees can also use the reports to approve the planned spending of the agencies. When evaluating the adequacy of reports, I encourage each committee to use the guidance provided by CCAF-FCVI[1]. In 2002, it published guidance for preparing good annual reports for the Canadian public sector. In chapter 3, we report that Finance recognized the value of the CCAF-FCVI guidance.

We have recommended that the annual reports of all government agencies should be referred to a committee of the Assembly for review. When the new committee structure is in place, the annual report of each government agency will be permanently referred to one of the four committees. The review of annual reports is necessary to ensure a sound accountability relationship between the Government and the Assembly.

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[1] The CCAF-FCVI is a non-profit research and education foundation that supports capacity development for the public sector in the areas of governance, accountability, management, and audit.

Crown Corporations Committee

The Standing Committee on Crown Corporations (Committee) is studying the information that CIC and its related corporations should disclose about persons who receive money from these corporations (payees) and the amounts they receive. My Office has reported the need for these corporations to provide more payee information to the Assembly for many years. However, only recently has the Assembly referred my Office's reports about CIC and its related corporations to the Committee.

In chapter 11, we report that CIC and my Office each made a report to the Committee on February 13, 2003 recommending disclosure practices for payee information for CIC and its related corporations.

CIC recommended that CIC and its related corporations continue with their current payee disclosure practices. CIC argued that disclosing the information that we recommended would impair personal privacy and the economic interests of the corporations and third parties.

My Office recommended that CIC and related corporations provide additional payee information to make them as transparent as other government agencies. We also recommended that the Committee seek the advice of the Information and Privacy Commissioner. We did so because this would help the Committee evaluate CIC's concerns about disclosing additional payee information. The Commissioner is an Officer of the Assembly and a lawyer with expertise in adjudicating the concerns expressed by CIC.

The Committee discussed this matter on March 4, 2003. The Committee asked the Information and Privacy Commissioner for advice about the various alternatives my Office proposed to the Committee. The Commissioner made a report to the Committee dated March 31, 2003. The Commissioner agreed with the recommendation of my Office.

We look forward to the Committee's decision on payee disclosure for CIC and its related corporations.

Cabinet

In the March 2003 Provincial Budget, the Government did two important things that will improve its accountability to the Assembly.

First, the Government published its overall goals and objectives for departments in a document called *Saskatchewan Provincial Budget: Building for the Future: Our Plan for 2003-04*. We have recommended that the Government publish its overall goals and objectives. We commend the Government for this important first step.

Second, the Government announced it will present a summary financial plan for the entire Government as part of the 2004-05 budget package. In October 2002, the Standing Committee on Public Accounts asked the Department of Finance to work with my Office on a summary financial plan. Finance did consult with us and later proposed a model that was conceptually similar to the model that we proposed in Volume 1 of our 2002 Fall Report. We are satisfied with Finance's proposed model. We commend the Government for announcing that it will take this important step to improve accountability.

Government agencies

The Department of Finance issued guidelines for improving annual reports. The guidelines are based on the most current Canadian principles for annual reports of public sector agencies. The guidelines are based on a publication by CCAF-FCVI. We commend the Department for using the CCAF-FCVI principles. We encourage all government agencies to use these guidelines to improve their reports.

CIC and its related corporations continue to make progress with their initiative to improve their annual reports. This initiative is called the "Balanced Scorecard." The Balanced Scorecard is used to evaluate financial performance as well as the achievement of objectives in the areas of innovation and learning, customer satisfaction, and public policy. Corporations publish their performance measures, their expected results for those measures, and their actual results.

Many CIC and related corporations improved their December 31, 2002 annual reports. Several corporations included a chart clearly showing

their performance measures, performance expectations, and actual results. Several corporations included an evaluation of how their corporate governance practices compared to the Toronto Stock Exchange guidelines for publicly traded companies.

In particular, we commend SaskEnergy for its leading disclosure practices in its 2002 annual report. In addition to providing a full report on its 2002 performance, SaskEnergy provided detailed performance targets for 2003 and earnings forecasts for years up to 2007. We encourage all government agencies to use SaskEnergy's report as a guide to improve their reports.

Acknowledgement

The dedicated efforts of the employees of this Office are essential for the continuing achievement of its responsibilities. The knowledge and commitment of our staff make this report possible. A list of staff is set out in the following exhibit.

Exhibit

My colleagues at the Office of the Provincial Auditor for Saskatchewan are:

Ahmad, Mobashar	Kress, Jeff
Anderson, Mark	Kuntz, Linda
Atkinson, Brian	L'Heureux, Desirée
Bachelu, Gaylene	Lacey, Shana
Baronowsky, Tricia	Lahti, Jay
Boechler, Danielle	Lahti, Kami
Borys, Angèle	Lees, Trina
Brezinski, Curtis	Lowe, Kim
Calder, Chantara	Martens, Andrew
Clemett, Tara	Montgomery, Ed
Creaser, Phil	Nyhus, Glen
DeCorby, Michelle	Oldershaw, Mark
Deis, Kelly	Ottenbreit, Stacey
Dickin, Deann	Paul, Charlene
Duran, Jason	Paul, Kent
Duran, Joel	Rybchuk, Corrine
Emond, Candice	Schell, Doug
Federspiel, Angela	Schiller, Rita
Ferguson, Judy	Schwab, Amy
Fysh, Cindy	Schwab, Victor
Grabarczyk, Rod	Shorten, Karen
Harasymchuk, Bill	Sommerfeld, Regan
Hartley, Tyron	Szaroz, Jennifer
Heebner, Melanie	Thomson, Nathan
Heffernan, Mike	Tomlin, Heather
Huard, Brenda	Volk, Rosemarie
Hungle, Angie	Walker, Sandra
Jersak, Rodd	Watkins, Dawn
Kirchner, Carolyn	Wendel, Leslie
Klein, Robin	Wilde, Brett
Knox, Jane	

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Compilation of main points

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Chapter 2 – Health

In Chapter 5 of our 2002 Fall Report – Volume 2, we reported the results of our audits of the Department of Health and the related Crown agencies for the year ended March 31, 2002 except for our audit of the Uranium City Hospital (Hospital). We have completed the audit of the Hospital. The Hospital's Board of Governors is responsible to oversee its performance. The Board needs to improve how it directs and monitors the Hospital. For example, the Board needs to approve the Hospital's financial and operational plans and receive better decision-making information from management.

We audited Regina Qu'Appelle and Saskatoon Health Regions to assess whether they used best practices during 2002 to reduce the prevalence of back and shoulder injuries to care staff.

On average, over 10% of workers suffer injuries of all types annually in these two regions. Managers in both regions express concern about injuries to care staff and actively seek solutions. However, during 2002, neither region adequately used best practices to reduce work-related back and shoulder injuries to care staff. We make three recommendations. Boards need to place priority on safety in the workplace. Senior managers need to evaluate the impact on injury rates of current staffing patterns and the use of mechanical aids for positioning patients. Occupational health committees should monitor injury trends and alert senior managers to hazards that have not been fixed.

Effective action requires all participants to take steps to reduce injuries. We encourage staff, managers, and boards of all health regions to do more to reduce injuries in the workplace.

Chapter 3 – Finance

Our chapter for the Department of Finance (Finance) has three parts.

Part A reports the results of our audits of special purpose funds and agencies with years ending December 31, 2002 and the Municipal Employees' Pension Commission (Commission) for the year ended December 31, 2001.

We were unable to form an opinion on the adequacy of the Commission's processes to safeguard its assets. We could not do so because the appointed auditor did not complete its work due to problems with the computer system upgrade. The Commission did not have adequate project management processes to manage the upgrade of its pension computer system. Because of the delays in completing the upgrade, the Commission was unable to prepare financial statements for the year ended December 31, 2001 until February 2003.

Also, the Commission needs to establish processes to review the actuary's work.

Part B reports the results of our audit of the project management processes to manage phase one of the MIDAS system. MIDAS is a new computer system that replaces the Government's central financial and human resources system.

For the most part, we found that Finance had adequate project management processes to implement phase one. We make two recommendations to improve Finance's practices for managing development of the MIDAS system. Finance needs to track and monitor all the project's costs including other departments' costs associated with the MIDAS project. Also, for future phases, Finance needs a written contingency plan to deal with the possibility that the project, or a particular phase of it, is over budget, late, or lacks quality. The project steering committee should approve the contingency plan.

Part C describes the steps taken by Finance to increase the capacity of departments to report results.

Finance has taken several important steps to increase the capacity of departments to report results. In 2003, Finance established a multi-year timetable for improving plans and reports and prepared guidelines for improving annual reports. Finance is also working to establish a web site to share best practices for performance management and reporting. This is good progress.

Chapter 4 – Energy and Mines

In this chapter, we report the results of our audit of the Department and the Oil and Gas Environmental Fund for the year ended March 31, 2002. We found the Fund's financial statements are reliable and the Department had adequate rules and procedures to safeguard and control its assets and the assets of the Fund except for the processes to ensure the accuracy of royalties and taxes due to the Department.

The Department relies on its audits of producers' returns to ensure it assesses and collects all royalties and taxes. In this chapter, we make three recommendations to improve the Department's audit processes. The Department needs to plan its audits better, ensure its auditors are appropriately trained, and improve its practices to supervise its auditors' work.

We also report that the Department complied with authorities except for the payment to NewGrade Energy Inc. that continues to need proper authority.

Chapter 5 – Government Relations and Aboriginal Affairs

In this chapter, we report on a provincial government program whose focus is to build a workforce in Saskatchewan where Aboriginal people are represented at all occupational levels in proportion to their provincial population.

Saskatchewan's youth represents about 15% of Saskatchewan's overall population. One in five Saskatchewan young people is Aboriginal. The proportion of Aboriginal people relative to the entire population is increasing. Yet, Aboriginal people remain under-represented in the Saskatchewan workforce. Employers face the loss of retiring "baby boomers" from the Saskatchewan workforce. This makes it critical that employers get ready to employ Aboriginal people and that Aboriginal people are ready for work.

Through the Aboriginal Employment Development Program, the Department engages employers, unions, and Aboriginal groups within the public and private sector to achieve the common objective of increasing the participation of Aboriginal people in the workforce. Using limited

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resources, it coaches and advises these partners on practical ways to reach this common objective. It builds relationships with its partners to help change attitudes toward Aboriginal people and remove barriers within the workplace.

At October 2002, in common with many government programs, the Department needs to improve its reporting on how the program contributed to increased participation of Aboriginal people within the Saskatchewan workforce. In addition, it needs to take steps to ensure the information it reports is consistent and comparable.

We note that after our audit, the Government announced on March 31, 2003 a number of measurable targets that will help the Department evaluate and demonstrate the results of this Program.

Chapter 6 – Information Technology Office

In 2002, the Government responded to the Report of the Commission of Inquiry into the drinking water problems in North Battleford. The Government announced that it would develop a system to share water quality information among government agencies, as well as with the public. The system would be called Saskatchewan Water Information Management, or SWIM.

The Government directed the Information Technology Office (ITO) and other partners with water-related responsibilities to work together to develop SWIM. The ITO's role was to ensure that SWIM met the needs of the partners and provided public access to water quality information.

We wanted to examine whether the ITO had adequate processes to coordinate the development of cross-government information systems. We focused on the ITO's processes to coordinate the development of SWIM. We found that, with the exceptions set out in the recommendations below, the ITO used adequate processes to coordinate the development of the system.

We recommend that in coordinating the development of future information systems, the ITO:

1. Communicate to its partners a single cohesive plan that describes partners' responsibilities and accountability, detailed expectations for development, and detailed benefits that include measurable targets.

2. Work with its partners to establish and maintain a coordination structure for the duration of a project. The coordination structure should include senior-level oversight with representation and commitment from partners and a project manager dedicated to the project.

The ITO and its partners told us that the system—which is nearing completion—will allow public access to water quality information. They told us they have not yet achieved the goal of a fully-integrated system that meets the needs of all the partners.

Chapter 7 – Labour

The Department of Labour administers programs and delivers services that impact Saskatchewan citizens in the workplace. This chapter focuses on two areas that the Department must manage well to achieve its objectives and fulfill its responsibilities.

First, we describe the follow-up of our 2002 audit of the Department's Occupational Health and Safety Division. The Department, through this Division, pursues different programs to help make workplaces safe. Some of these include workplace occupational health committees. Our audit recommended changes in how the Department uses occupational health committee minutes to enforce the role of committees in controlling workplace hazards. Our follow-up assessed the Department's response to our recommendations up to March 2003. The Department has introduced changes that should correct the matters that led to our recommendations.

Second, we describe our planned audit of the Department's processes to assist injured workers who seek help with their claims for compensation from the Workers' Compensation Board. The Department provides this assistance through staff called worker's advocates.

To fulfill its mandate, the Department needs to effectively provide this assistance to workers. If the Department does not, injured workers may not receive timely benefits.

We expect the Department to have processes to:

♦ develop its capacity to assist workers;
♦ manage the requests for assistance it receives; and
♦ monitor its performance and adjust its processes.

We plan to report the results of this audit in Volume 3 of our 2003 Report to the Legislative Assembly.

Chapter 8 – Workers' Compensation Board

In this chapter we report the results of our audit of the Workers' Compensation Board (WCB) and WCB Superannuation Plan (WCB Plan) for the year ended December 31, 2002.

We report that the WCB has significantly improved its public accountability. In 2002, the WCB made public its 2002 – 2004 strategic and operational plans including its goals and objectives, strategies, and actions plans. We commend the WCB for doing so. We also report that for 2002 we did not examine the adequacy of the WCB's new processes to adjust injured workers' claims because its new processes are not yet complete. We will audit these new processes in 2003.

We concluded that the financial statements of the WCB are reliable. We also concluded that the WCB had adequate processes to safeguard its assets. (We did not examine the adequacy of the WCB's processes to adjust injured workers' claims.) Also, the WCB complied with the authorities governing its activities.

In addition, we concluded that the financial statements of the WCB Plan are reliable. However, our audit of the WCB Plan is not yet fully complete because the appointed auditor has not fully completed its audit of the WCB Plan. We will report more fully when our work is completed.

Chapter 9 – Community Resources and Employment

This chapter describes the key risks that Saskatchewan Housing Corporation (SHC) must manage well in order to be successful. The Department of Community Resources and Employment operates SHC. SHC must:

♦ understand the housing marketplace in order to identify the long-term housing needs of Saskatchewan residents;
♦ manage its resources to deliver its mandate;
♦ manage its interest rate risk; and
♦ manage relationships with a variety of partners.

We did this work to help Members of the Legislative Assembly and the public understand and assess the key risks facing SHC. We encourage SHC to report on the risks facing SHC and its strategies to manage those risks.

This chapter also includes the results of our audit of SHC for the year ended December 31, 2002. We concluded that SHC's financial statements are reliable, it had adequate processes to safeguard its assets, and it complied with authorities governing its activities.

Chapter 10 – Pensions

In this chapter, we report the result of our study of the adequacy of governance processes for the Government's 14 pension plans. We studied the governance processes these pension plans used for the period October 1, 2001 to September 30, 2002.

We found that the Government's pension plans need to improve their governance processes. The pension plans recognize that they need to improve their governance processes. About half of those plans have undertaken projects to do so. We make six recommendations to help the pension plans make those improvements. We recommend that the pensions plan boards develop strategic plans, define responsibilities and their operational information needs, develop communication plans, and establish policies for code of conduct and governance self assessment.

Over the next few years, we plan to assess the pension plans' progress toward improving their governance processes.

Chapter 11 – Crown Investments Corporation of Saskatchewan

In this chapter, we report the results of the audits of Crown Investments Corporation of Saskatchewan (CIC) and its related entities for the year ended December 31, 2002.

For CIC and seven of its related entities whose audits are complete, we concluded that the financial statements are reliable; they have adequate systems and practices to safeguard and control their assets; and they have complied with authorities governing their activities.

This chapter also discusses our February 2003 report to the Standing Committee on Crown Corporations regarding *Disclosure of payee information by CIC Crown corporations and related entities.* The CIC Crown corporation sector accounts for 40% of Government spending, yet it provides limited information about its spending compared to the rest of the Government. We want to ensure that public business is made public, unless disclosure impairs personal privacy or the economic interests of the Government or a third party. We provide a suggested process that legislators can use to ensure they receive the information they need to hold the Government accountable.

We recommend that each Crown corporation provide the Legislative Assembly with a list of persons who received money and the amounts they received, unless public disclosure would impair personal privacy or the corporation's or a third party's economic interests. We do not recommend disclosing any information that would impair personal privacy as set out in the law. In the rare instances where public disclosure of the information would impair an economic interest, we recommend that the corporation disclose the information in a private (in camera) meeting of the Crown Corporations Committee. To assist legislators in deciding what information would impair personal privacy or economic interests, we recommend that the Crown Corporations Committee should seek independent legal advice from the Information and Privacy Commissioner.

Chapter 12 – Saskatchewan Water Corporation

In this chapter, we report the results of our audit of Saskatchewan Water Corporation (Sask Water) for the year ended December 31, 2002. We concluded that Sask Water's financial statements are reliable. From our audit of Sask Water's practices to safeguard public resources, we concluded that Sask Water needs to ensure its information technology data is secure. We also found that Sask Water complied with the authorities governing its activities.

In prior years, we recommended that Sask Water improve its annual reports. We are pleased to report that Sask Water significantly improved its annual report for the year ended December 31, 2002.

Chapter 13 – Standing Committee on Crown Corporations

The Standing Committee on Crown Corporations (Committee) reviews the activities, performance, and reports of Crown corporations. During its review, the Committee can inquire about current concerns, future objectives, and past performance. The Committee also reviews significant transactions made by these corporations. Increasingly, the Committee's discussions relate to broader issues including strategic plans, key risks to achieving goals and objectives, and performance measurement. It also reviews chapters of our reports related to the Crown Investments Corporation of Saskatchewan and related corporations.

Through its work and recommendations, the Committee helps the Assembly hold the Government accountable for its management of these corporations. In the exhibit to this chapter, we set out the status of the Committee's outstanding recommendations and indicate whether they are not implemented or partially implemented.

Chapter 14 – Standing Committee on Public Accounts

The Standing Committee on Public Accounts (Committee) is a key agent of change for improving the Government's management of public resources. The Committee reviews the activities, performance, and reports of all government departments, agencies, and Crown corporations included in the public accounts. During its review, the Committee can

inquire about current concerns, future objectives, and past performance. Increasingly, the Committee's discussions relate to broader issues including strategic plans, key risks to achieving goals and objectives, and performance measurement.

Through its work and recommendations, the Committee helps the Legislative Assembly hold the Government accountable for its spending of taxpayers' money and for its stewardship over public assets. The Government has fully implemented 80% of the Committee's recommendations and partially implemented 61% of the remaining recommendations.

In the exhibit to this chapter, we set out the status of the Committee's outstanding recommendations and indicate whether they are not implemented or partially implemented. Where possible, we also indicate the progress made since our 2002 Spring Report.