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## **Main points**

Part A of this chapter sets out the results of our audits of the Department of Health and its Crown agencies. The Department needs better reports from regional health authorities (RHAs) to monitor their progress in achieving the Department's objectives and to hold them accountable for their annual spending of \$1.9 billion. It does not have a capital asset plan to manage its \$900 million in capital assets (e.g., land, buildings and equipment). The Department needs to improve its capital project agreements with the RHAs and other health agencies to help ensure that it can meet its objectives for capital construction.

Part B sets out six financial measures that help the Legislative Assembly and the public 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 the 12 RHAs. Boards of directors of the RHAs need to improve how they set direction, monitor performance, safeguard public resources, comply with the law, and ensure adequate accountability to the Legislative Assembly.

Part D explains the progress made by the Regina Qu'Appelle and Saskatoon RHAs in implementing our 2003 recommendations to reduce work-related back and shoulder injuries to care staff. Saskatoon has taken action to reduce injuries; Regina Qu'Appelle has made limited progress.

Part E describes our special investigation, requested by Cabinet, of the Métis Addictions Council of Saskatchewan Inc. (MACSI) for the period April 1, 1998 to February 18, 2004. MACSI did not have adequate rules and procedures to appropriately safeguard and control the money it received from the Department during the above period. From June 2001 to February 18, 2004, MACSI spent public money inappropriately and imprudently. We also found that the Department's oversight processes were not adequate to ensure that MACSI properly protected all public money and spent it prudently and for intended purposes.