Community Resources and Employment

4

Main points

The Department of Community Resources and Employment has improved compliance with its processes to ensure that only eligible persons receive the correct amount of social assistance and that children in its care are protected, but more needs to be done.

In May 2004, the Department prepared a long-term plan to improve compliance with the above processes. The plan, combined with long-term commitment from senior management, should provide a reasonable basis for the Department to comply with its processes. We will monitor the Department's implementation of the plan and report our findings in future reports.

The Department needs to strengthen its monitoring of community-based organizations' (CBOs) progress in achieving the Department's objectives. The Department needs to encourage CBOs to submit timely and complete performance reports.

We assessed whether the Department had adequate processes to measure its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work. We found that the Department was in the early stages of measuring the effectiveness of its welfare to work programs. As a result, its processes were not yet adequate to measure its progress. We make several recommendations to strengthen the processes.

Introduction

The mandate of the Department of Community Resources and Employment is to advance the economic and social well-being of Saskatchewan people. It provides basic income support, housing, childcare, career services, and employment programs. The Department helps vulnerable families care for and support family members. It supports independent community-based services for people with mental and physical disabilities.

The Government's summary financial statements show "Social services and assistance" expenses of $786 million for the year ended March 31, 2004.

The following table shows the Government's total spending for social programs and services:

	(in millions of dollars)	
	2004	2003
Department of Community Resources and Employment	$ 606	$ 605
Saskatchewan Housing Corporation	105	113
Department of Learning	20	24
Department of Government Relations and Aboriginal Affairs	3	-
Department of Corrections and Public Safety	39	-
Department of Justice	13	50
Total	$ 786	$ 782

The Department received $606 million from the General Revenue Fund to deliver its programs and earned revenues of $18 million. Information about the Department's revenues and expenses appears in its annual report (see http://www.dcre.gov.sk.ca).

The following is a list of the Department's major programs and spending:

	Original Estimates	Actual
	(in millions of dollars)	
Income Support	$ 313	$ 313
Family and Youth Services	67	65
Community Living	76	76
Regional Service Centres	66	69
Child Care	22	22
Accommodation and Central Services	18	18
Other	41	40
Early Childhood Development	3	3
Total	$ 606	$ 606

Special purpose funds and Crown agencies

The Department is responsible for the following special purpose funds and Crown agencies:

	Year-End
Social Services Central Trust Account	March 31
Saskatchewan Centre of the Arts	March 31
Saskatchewan Housing Corporation (SHC)	December 31

We reported the results of our audit of SHC in our 2004 Report – Volume 1.

Our audit conclusions and findings

In our opinion, for the year ended March 31, 2004:

♦ **the financial statements of the fund and agency are reliable;**

♦ **the Department and its agency had adequate rules and procedures to safeguard public resources except as described in this chapter; and**

♦ **the Department and its agency complied with the authorities governing their financial reporting, safeguarding public**

resources, revenue raising, and spending except as described in this chapter.

Later in this chapter, we set out the results of our audit of the Department's processes to measure its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work.

Need to follow processes for social assistance payments

The Department needs to follow its processes to ensure that only eligible persons receive social assistance and that they receive the correct amount of assistance.

The Department paid $242 million in social assistance during 2004. The Department has processes for paying assistance and monitoring how well it ensures that only eligible persons receive the right amount of assistance.

The Department's internal auditor regularly reports to senior management on the level of compliance with the processes for paying assistance. In recent years, we have reported that the internal auditor's reports were not timely enough to enable management to make prompt decisions. We are pleased to report that management now receives timely internal audit reports.

For the past several years, we also reported that the Department did not ensure staff follow its processes for social assistance. As a result, the Department was unable to determine that only eligible clients received the correct amount of assistance.

Over the past two years, the Department has significantly improved the level of compliance with its processes for social assistance payments. The incidence of non-compliance is now about half the rate it was two years ago. This is a significant improvement. However, more needs to be done to bring the compliance to an acceptable level.

The Department is taking additional steps to further increase the staff's level of compliance. In May 2004, it prepared a Quality Improvement Plan (Plan) to enhance the delivery of social assistance and to improve compliance with its processes for social assistance payments. The Plan

133

sets out objectives, risks to achieving objectives, performance measures, strategies and actions, and expected regular reporting to senior management on progress in achieving objectives. The Plan indicates that the Department will set performance targets for each measure by March 31, 2005.

The Plan, combined with long-term commitment from senior management, should provide a reasonable basis for the Department to achieve and maintain compliance with its processes.

We will monitor the Department's implementation of the Plan and report our findings in future reports.

We also reported this matter in previous reports. In June 2001, the Standing Committee on Public Accounts (PAC) agreed with our recommendation.

We continue to recommend that the Department:

♦   follow its established processes that ensure that only eligible clients receive assistance and that they receive the correct amount of assistance; and

♦   improve its records and document its procedures to ensure that custodial parents receiving social assistance pursue child support.

Need to follow processes to protect children

The Department needs to ensure that children in its care are protected and that payments to the children's custodians are authorized.

The Department is responsible to promote the well-being of children, youth, and families throughout the Province. The Department has programs and services designed to protect children from abuse and neglect, support families and communities in caring for children, assist people facing family violence, and provide adoption services.

The Department has established processes for the placement of children in its care. If the Department does not follow its processes, it cannot ensure that the children in its care are safe and that payments to their custodians are authorized.

134

The Department did not always follow its processes. It did not meet its standards to check for criminal records on all adults living in the home, home studies, or maintaining contact with children. As a result, the Department does not know whether all children in its care are protected or that payments to custodians are authorized.

In January 2004, the Department reviewed all its records to ensure that staff had done proper criminal record checks on all adults living in the home. Based on this review, the Department completed a criminal record check in all those instances where it had not done so at the time the custodian was approved.

Also, the Department's Plan, described earlier, covers strategies to improve compliance with its processes for protecting children in care.

The Plan, combined with long-term commitment from senior management, should provide a reasonable basis for the Department to comply with its processes to ensure that children in care are protected and that payments to custodians are authorized.

We also reported this matter in our 2003 Report – Volume 3. In September 2004, PAC agreed with our recommendation.

We continue to recommend that the Department follow its rules and procedures to ensure that children in its care are protected and that payments to custodians are authorized.

Community-based organizations

The Department's agreements with community-based organizations (CBOs) need improvement. The Department also needs to ensure that CBOs submit required reports to the Department and that the Department reviews this information on a timely basis, i.e., less than three months. As well, the Department should work with CBOs to establish performance measures and targets that allow the Department to assess the CBOs' progress in meeting the Department's objectives.

The Department paid approximately $70 million to over 260 CBOs that provide social services for the Department. CBOs are non-profit organizations that provide a wide range of programs to local communities

for the Department. These programs include group homes, services to enable people to live in their own homes (who otherwise could not), and early childhood and youth-at-risk interventions.

We organize our findings on CBO's into three groupings. These are:

♦   agreements with CBOs;
♦   financial performance reports; and
♦   operational performance reports.

Agreements with community-based organization

The Department's agreements with CBOs need improvement.

Adequate service agreements:

♦   set out clearly the Department's financial, operational, and compliance with the law objectives;

♦   require CBOs to report periodically to the Department on their assessments of the control they have established to achieve the Department's financial, operational, and compliance with the law objectives;

♦   require CBOs to report to the Department periodically on the CBOs' progress in achieving the Department's objectives;

♦   allow the Department or an independent auditor to verify the CBOs' reports; and

♦   describe how the Department will provide money to the CBOs.

For CBOs managing small amounts of public money (e.g., less than $250,000), the Department could have less stringent reporting requirements than those described above. For smaller CBOs, the Department could directly monitor and document their performance instead of requiring formal performance reports from them.

The Department makes annual agreements with CBOs setting out the Department's financial and compliance with the law objectives, the right to

verify reports received, and describe the basis of Department funding. However, the agreements are not adequate because they do not clearly set out the CBOs' operating objectives (i.e., what CBOs intend to achieve with the money they receive from the Department).

Also, the agreements do not require CBOs to report periodically their assessments of the control they have established to achieve the Department's objectives. Control comprises those elements of a CBO (includes its resources, systems, processes, culture, structure) that, taken together, support people in the achievement of their objectives.

Because of inadequate agreements with CBOs, the Department does not know if the CBOs are achieving the Department's objectives.

We also reported this matter in previous reports. In September 2004, PAC agreed with our recommendation.

We continue to recommend that the Department strengthen its agreements with CBOs by clearly setting out the CBOs' operating objectives and requiring the CBOs to report periodically their assessment of the adequacy of processes to achieve their objectives.

Financial reports

The Department needs to ensure that it receives and reviews financial performance reports from CBOs on a timely basis.

Service agreements require the CBOs to provide the Department with quarterly and annual financial reports including a comparison of actual to budget and an explanation of differences. The service agreements also specify the dates the Department is to receive the reports.

Many CBOs did not provide the required financial information on time. We examined CBOs that had received funding of at least $250,000 from the Department. We found that 76% of the quarterly and 50% of the annual reports (June 30 deadline) were submitted late or not at all.

The Department did not do timely reviews of the CBOs' financial reports. We found that 39% of the CBOs' reports were not reviewed by the Department within six months of the CBOs' year-end. Late reviews of

financial reports could result in the Department not taking timely corrective action.

Because the Department did not adequately follow its rules and procedures, the Department did not know if the money was used for the intended purposes.

Operational reports

The Department did not know if the CBOs are achieving the Department's operational objectives.

The Department requires CBOs to submit annual reports describing their services and activities. However, the Department does not require the CBOs to set performance measures and targets to enable them to report their progress in meeting the Department's objectives.

We reported the financial and operational performance report matters in previous years. In June 2001, PAC agreed with our recommendations.

We continue to recommend that the Department ensure all CBOs submit timely performance reports to the Department as required by agreements.

We continue to recommend that the Department perform timely reviews on all the performance information submitted by the CBOs.

We continue to recommend that the Department work with CBOs to establish performance measures and targets that better allow the Department to assess the CBOs' progress in achieving the Department's operational objectives.

Business continuity plans required

The Department needs a written, tested, and approved business continuity plan to ensure that it can continue to deliver its programs and services if systems are not available. The plan should include a risk assessment that focuses on key programs and information systems.

The Department relies heavily on information technology (IT) systems to deliver its services. Department services include providing social

assistance payments and emergency funding to people in need. The Department is also responsible for protecting children from abuse and neglect, supporting families and communities in caring for children, and assisting people facing family violence. The Department must provide these services promptly, even if its IT systems fail.

A business continuity plan should:

♦ set out the responsibilities of those who are to implement the plan;
♦ include emergency procedures used while the system is unavailable;
♦ include steps for the recovery and restoration of the system;
♦ document the key program processes and procedures; and
♦ be regularly tested and updated.

The Department does not have a business continuity plan. It has documented some parts of a business continuity plan. For example, it has documented steps to ensure that it can restore some systems in a reasonable amount of time. Without a business continuity plan, the Department cannot ensure that it can deliver timely programs and services in the event of a system failure.

We also reported this matter in our 2003 Report – Volume 3. In September 2004, PAC agreed with our recommendation.

We continue to recommend that the Department of Community Resources and Employment prepare a business continuity plan.

Security policies and procedures needed

The Department needs to prepare, approve, and implement security policies and procedures to ensure the confidentiality, integrity, and availability of information systems.

The Department needs sound security processes to protect data and systems. The security processes should identify who is responsible for the security of systems and data. Also, the processes should define how and when the Department will grant and remove an individual's access to systems and clearly identify the rules that staff need to follow. The

Department also needs to define how it will monitor compliance with security policies and procedures and address security weaknesses.

Also, the Department does not have a security awareness plan. As a result, staff could unintentionally create security risks that could result in loss or disclosure of data. Awareness training would help ensure staff are aware of security policies, security risks, and privacy issues.

1.   **We recommend that the Department of Community Resources and Employment establish security processes for its information systems.**

Welfare to work audit

As described earlier, the Department's mandate is to advance the well-being of Saskatchewan people by providing programs and assistance aimed at strengthening participation in the economic and social life of the Province.

One of the Department's long-term goals is to improve the economic independence and self reliance of Saskatchewan people. This report describes the results of our audit of the Department's processes to measure its progress in achieving this goal.

For the year ended March 31, 2004, the Department spent $71 million on programs to help low income earners and welfare recipients find and keep work. During that year, it spent $242 million on welfare (i.e., social assistance).

Background

In 1997, the Department launched the first phase of an initiative referred to as *Building Independence – Investing in Families*. The first phase involved implementing a number of structural reforms to the Department's programs. These reforms encouraged and supported individuals to move from welfare to employment. The Department implemented the second phase in 2001. This phase involved the implementation of a centralized call centre as well as the amalgamation of several labour market programs into the Department's service delivery model. The purpose of these changes was to better direct clients to alternatives to welfare, to

provide a greater focus on helping clients find employment, and improve the collection of client information.

Over the past decade, many governments in Canada and the United States have developed similar programs. Governments often refer to these programs as "moving people from welfare to work."

The Department's 2003-04 Annual Report attributes the steady decline of the number of individuals reliant on social assistance to the Building Independence initiative. The annual report states, "In the past year, the monthly average social assistance caseload declined by 752, from 29,683 to 28,931. Since 1998, over 6,800 families with almost 15,000 children no longer rely on social assistance."

The Department has changed existing programs and added new programs and processes since "Building Independence" was started. Exhibit 2, at the end of this chapter, describes the programs and processes the Department uses to help welfare recipients, and others seeking financial assistance, to find and keep work.

Measuring progress in helping welfare recipients find work

Citizens expect government agencies to produce ever-greater public benefits with the same or less resources, just as they expect businesses to sell them ever-better products and services at the same or lower prices. To improve results, government agencies direct resources to effective programs and remove resources from less effective ones. Agencies require reliable information as to what programs are or are not effective to make good decisions.

While it is essential for the Department to measure its success in moving people from welfare to work, it is not easy. For example, it is often difficult to obtain accurate information on people who have left the welfare caseload. Also, there are many external factors to the Department's programs that can influence people on welfare. These external influences include other government programs, economic downturns, population age, poverty rates, demand for labour; and the numbers of single parent families, and persons with disabilities and addictions.

These external influences make it essential that the Department have good processes to collect and assess information on the status of people on welfare and those who have moved off welfare into employment. While this information will not be perfect, it will enable the Department to assess how well its programs are working.

Our audit objective and criteria

We assessed whether the Department had adequate processes to measure its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work. We assessed the processes as at March 31, 2004.

Throughout our audit, we followed *The Standards for Assurance Engagements* established by The Canadian Institute of Chartered Accountants.

Our criteria, set out in Exhibit 1, describe the key processes that we expected the Department to use in measuring the effectiveness of its programs. The Department accepts these criteria as reasonable standards for assessing its processes.

Exhibit 1—Audit criteria for measuring progress

To measure its progress in helping welfare recipients and others seeking financial assistance to find and keep work, the Department should:

1. **Define performance measures for moving people from welfare to work**
   1.1   Clearly define measures
   1.2   Set targets for moving people from welfare to work
   1.3   Communicate measures and targets to management and staff

2. **Obtain relevant and reliable information about welfare recipients**
   2.1   Define the data needed for each measure
   2.2   Establish adequate processes for collecting the data
   2.3   Ensure data is reliable

3. **Analyze the information that is collected**
   3.1   Assess data results
   3.2   Ensure that the conclusions reached are consistent with the findings

4. **Report progress in achieving targets to senior management**
   4.1   Reports provide useful information to management
   4.2   Reports are reliable and understandable

We recognize that implementing the processes outlined in the audit criteria is a long-term and complex process. Practical considerations can cause the Department to emphasize different processes at various times. For example, before the Department selects a performance measure, it must ensure that accurate data is available at a reasonable cost. At the same time, targets can be difficult to define until reliable baseline data is available. Proper analysis cannot occur until sufficient data has been collected over a reasonable period. Over time, the Department's monitoring and learning processes will result in revisions to performance measures, targets, data, and reports.

Our conclusions

As noted above, measuring the effectiveness of welfare to work programs is a long-term, complex process. As at June 30, 2004, the Department's processes are not yet adequate to measure its progress in helping welfare recipients and others seeking financial assistance to find and keep work.

To improve its processes, the Department will need to:

♦ focus on performance measures that relate more directly to reducing its clients' reliance on welfare;

♦ establish baseline results (i.e., starting points) and performance targets (i.e., the level and timing of planned results) for each measure; and

♦ strengthen its data collection, analysis, and reporting to management.

In recent years, the Department has developed plans, policies, and procedures to improve its measurement processes. It has evaluated the results of a number of its programs and has done regional comparisons. This analysis has helped the Department to make program decisions. It continues to develop and refine its performance measures to better measure and report on its outcomes. It is working to strengthen its data collection, analysis, and reporting to management. The Department needs to continue these actions and make additional improvements over

the long-term to measure its progress in moving people from welfare to work.

Key findings by criteria

We describe below our detailed audit findings for each criterion. For each criterion, we identify what we expected (in italics), what we found, and our recommendations.

Define performance measures

We expected the Department to have performance measures that:

♦ *are clearly defined;*
♦ *have set targets; and*
♦ *are communicated to management and staff.*

Effective measures are easy to understand, are quantifiable, state expected outcomes, and relate to objectives. Performance measures should have clearly identified baselines (i.e., starting point results) and challenging but achievable targets (planned results). Performance measures, baselines, and targets should be communicated to key staff so they know what they are working towards and why.

The Department has selected 17 performance measures to assess the effectiveness of its programs in moving people from welfare to work. Its 2003-04 annual report describes 12 of these measures. Generally, the performance measures are clearly defined, understandable, and quantifiable. Most of the measures have baseline results. Two measures have targets.

Most measures relate to individual programs and not directly to the Department's overall objective of reducing welfare. Several measures assess volumes of services and activities related to individual programs and processes. Two of the measures relate directly to the objective of reducing welfare. They measure the total number of welfare recipients and the number of youth aged 18 to 24 years on welfare.

The Department needs to develop new measures that relate more closely to reducing welfare. Examples of such measures include:

- repeat uses of welfare;
- percentage of former clients who get and keep jobs 6 months, 12 months, 24 months, etc.;
- percentage of former clients who have jobs at or above a living wage (e.g., Statistics Canada's Low Income Cut-off after Tax Measure); and
- percentage of participants employed after leaving welfare.

The Department communicated its measures, baselines, and targets to its senior management and regional managers. It needs to clearly communicate this information to the staff who need to know this information to achieve expected results.

2. **We recommend that the Department of Community Resources and Employment select additional performance measures that directly assess its progress in moving people from welfare to work.**

3. **We recommend that the Department of Community Resources and Employment establish baseline results and targets for each measure.**

4. **We recommend that the Department of Community Resources and Employment communicate to employees its measures, baseline results, and targets.**

As described earlier, the Department is considering adopting several new measures to help it assess the overall impact of its programs.

Obtain relevant and reliable information

We expected the Department to identify the data that it must collect about welfare recipients and other persons seeking financial assistance by:
- defining the data needed for each measure;
- establishing adequate processes for collecting the data; and
- *ensuring data is reliable.*

Useful data is statistically representative of all welfare recipients and others seeking financial assistance. It is cost effective, accurate, and unbiased. Effective processes for collecting data can include using a

variety of collection methods and data sources. These could include surveys, reviews of internal and external data, and interviews with current and former welfare clients and Department staff. The Department must determine when to collect the data and the periods covered. For example, it will want to collect the same data on the same current and former clients at different intervals to assess the long-term impact of its programs.

The Department has defined its data needs for most of its current performance measures. It collects this data from its information systems and from other agencies such as Statistics Canada and the Canada Revenue Agency. This data is mostly financial and statistical data that relates to the Department's clients and programs.

The Department has established processes for collecting this data. Like many other public agencies, it does not have adequate quality assurance processes to know the reliability of its data (i.e., the data's validity, accuracy, and completeness).

The Department needs additional data to more directly measure the effectiveness of its welfare to work programs. Additional data could include, for example:

♦ reasons for leaving welfare (e.g., due to a Department program or initiative),
♦ length of time off welfare,
♦ nature and duration of training/education,
♦ nature and duration of employment, and
♦ wage levels.

In evaluating possible sources for the above data, the Department will need to weigh the benefits of increased relevance and reliability of the new data against the cost of obtaining it.

Beginning in 2001, the Department conducted surveys of its clients and staff. The purpose of the surveys was to assess the effectiveness of the Call Centre and other new programs and initiatives in helping clients find and keep work. The surveys also assessed the satisfaction of clients and staff with the new programs. Surveys can provide useful information on clients and identify ways to improve program delivery. However, it is often

146

difficult to verify the reliability (i.e., accuracy, validity) of data collected through surveys. For example, client's may not understand some of the survey questions.

5. **We recommend that the Department of Community Resources and Employment collect relevant and reliable information related to its performance measures.**

Analyze the collected information

We expected the Department to analyze the information that it collects to measure the effectiveness of its programs for helping to move people from welfare to work. The Department should:

♦ *assess data results; and*
♦ *ensure that the conclusions reached are consistent with the findings.*

A formal plan would aid in the data analysis. Such a plan would set out the analysis objectives, the data required, and the nature and extent of the analysis. Sound plans identify and describe ways to manage challenges and reduce potential risks in doing the analysis.

Analysis of welfare information is complex because factors outside the Department's control affect welfare rates. Evaluation plans should use valid models, policies, and procedures to take into account the impact of external factors like the economy and other government programs.

The Department prepared a good plan to collect and analyze its survey data. It has also done several studies and some regional analysis related to other data collection methods and sources, but needs to do more. The Department told us it recognizes the need to continue to improve its data analysis.

The Department should establish processes for how to evaluate information. Effective processes address various types of analysis and when the analysis needs to be done. For example, the Department could do additional analysis that compares the results of the Department's programs by region in Saskatchewan and with similar programs in other

147

jurisdictions in Canada. The Department has not yet evaluated all of its significant programs.

6. **We recommend that the Department of Community Resources and Employment establish policies and procedures for evaluating data to assess its progress in moving people from welfare to work.**

Report progress

We expected senior management to receive regular reports that allow them to monitor the Department's success in moving people from welfare to work. The reports should:

♦ *provide useful information to management; and*
♦ *be reliable and understandable.*

Useful reports are relevant, reliable, understandable, and timely. Such reports explain performance against previously agreed targets. They describe how the Department manages key risks to achieving planned results. The reports show the cost of activities to move people off welfare, the savings from reduced welfare payments, and the benefits and costs to welfare recipients. Useful reports would also include recommendations on how to improve performance.

Senior management receives regular statistical reports that include the following information:

♦ number of persons on welfare in total and for each of the Department's five regions. Also, numbers and types of families and single persons in total and for each region;

♦ numbers of employable and partially employable persons on welfare;

♦ total spending on welfare by each of Saskatchewan's five regions;

♦ average cost of welfare per person by region and by city; and

♦ unemployment rates for Saskatchewan and Canada.

The reports show comparative data for the previous year. Long-term information on trends is readily available to senior management. The Department needs better information to report on the effectiveness of its welfare to work programs. The reports currently provide limited analysis of the reasons for changes in assistance caseloads and do not describe:

♦ how the Department manages its key risks to achieving planned results;

♦ the cost/benefit analysis of the welfare to work programs;

♦ the benefits and costs to welfare recipients who have attained long-term jobs; and

♦ recommendations on how to improve performance.

7. **We recommend that the Department of Community Resources and Employment prepare reports that show its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work.**

Exhibit 2–Key programs and initiatives that support employment and independence

---

Contact Centre – This is a centralized first point of contact for clients. Initial eligibility for social assistance or the transitional employment allowance (described later) is determined here based on an assessment of the client's needs. The center also provides referrals and information on alternative programs and services available to clients.

Transitional Employment Allowance – This flat rate benefit is provided as an alternative to social assistance to individuals who are likely to obtain employment in the short term.

JobsFirst – Clients that are assessed by the Contact Center as readily employable and eligible for assistance are referred to a JobsFirst session. The purpose of the session is to aid the client in finding employment.

Career and Employment Services – Offices throughout the province provide information on job opportunities and training/education options to clients.

Transition Planning – This process is used by caseworkers to engage clients in planning for independence and employment.

Provincial Training Allowance – This is a needs-based income support program designed to support low-income individuals participating in employment programs that will assist them to develop work skills and to secure employment.

Employment Programs – These programs provide opportunities to develop the immediate skills and work experience clients need to participate and remain in the labour force.

Employment Supports – These are individual, flexible employment supports that accommodate the needs of persons with disabilities, or other barriers, so that they are able to find and maintain employment.

Specialized Services through Community-based Organizations – These organizations provide specialized career and employment services to multi-barriered clients.

Saskatchewan Employment Supplement – This program provides income support to low income parents who are employed or receiving child maintenance support.

Source: Department of Community Resources and Employment

Selected references

Administrative Data Matching. (1998). *Tracking reform: Designing followup studies of recipients who leave welfare*. Issue brief (May 19, 1998). Maryland: Author.

Bartik, T. J. (1995). Using performance indicators to improve the effectiveness of welfare-to-work programs. *Upjohn Institute Working Paper No. 95-36, June.*

CCAF-FCVI. (2002). *Reporting Principles: Taking public performance reporting to a new level*. Ottawa: Author.

Financial Accounting Standards Board. (1994). *Concepts statement no. 2: Service efforts and accomplishments reporting*. Norwalk, CT: Author.

Kaplan, R. S. (1996). *The Balanced Scorecard*. Boston, MA: Harvard Business School Press.

Michalopoulos, C., et. al (July 2002). *Making work pay. Final report on the self-sufficiency project for long-term welfare recipients*. Ottawa: Social Research and Demonstration Corporation.

Schafer, D. & Clemens, J. (2002). Welfare in Saskatchewan: A critical evaluation. *Public Policy Sources, No 65*. Vancouver: The Fraser Institute.

United States. General Accounting Office (GAO). (1999). Report to Congressional Committees. *Welfare reform: Assessing the effectiveness of various welfare-to-work approaches*. Washington, DC: Author.

Wolman, H. (1996). *Welfare to work: The need to take place differences into account*. Detroit, MI: Office of the Assistant Secretary for Planning and Evaluation.

151

This page left blank intentionally.