

# Key messages

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# Observations

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## Introduction

My Office helps to improve how government agencies manage public resources. We also help to improve the information government agencies give to the Legislative Assembly. We do this by independently auditing all government agencies and reporting our results and recommendations to the Legislative Assembly.

Our audits continue 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 government services and the ability to pay for those services. The key forces and trends affecting the Government include advancing technologies, managing infrastructure, pressures on the environment, population changes, and managing for and demonstrating results.

The Government delivers its services through about 270 agencies. These agencies include ministries, Crown corporations, authorities, boards, commissions, and special purpose funds. Appendix 2 of this report lists these agencies. This report covers our audits of about 130 agencies. The rest of the agencies were covered by our 2008 Report – Volume 1.

For the most part, the agencies covered by this report have adequate controls to manage risks to public resources. A few agencies, however, have serious control problems.

Under the headings of protecting people, protecting information, and protecting public money, this chapter highlights some of the more serious control problems. Some of these control problems have persisted for a number of years. Government agencies need to move more quickly to fix these problems.

### Protecting people

The Government regulates activities to protect people. We looked at processes to protect children and workers.

*Chapter 18—Social Services* reports that the Ministry needs to do a much better job of ensuring children receive proper care when they are the responsibility of the Minister of Social Services as wards. The Ministry

lacks adequate processes to ensure that these children live in an abuse-free, affectionate, and healthy environment. The Ministry lacks timely information to know how many children are wards, who they are, and where they are.

*Chapter 10—Health – Part E* reports that the Parkland Regional Health Authority needs to immunize more children to protect them and the general public. It must find out why its residents do not immunize their children and change its practices to immunize more children. Immunization reduces the amount of disease in communities, lowers the severity of illnesses, and decreases health care costs.

*Chapter 10—Health – Part F* reports that the Ministry, the Regina Qu'Appelle Regional Health Authority, and the Saskatoon Regional Health Authority need to do much more to reduce workplace injuries to health care workers. They should bring their injury rates in line with the targets that two other government agencies mentioned below use for reducing injuries for Saskatchewan's entire work force. The Government should be a leader in protecting its own workers' health.

*Chapter 19—Workers' Compensation Board* reports that the Board and the Ministry of Advanced Education, Employment and Labour should work more closely to effectively reduce workplace injuries. Both these agencies have a mandate to reduce workers' injuries.

## **Protecting information**

Computer systems and networks bring new risks to the security of information that government agencies use to provide services. That information can include citizens' personal information such as health and credit card information.

Government agencies must secure their systems and networks to make sure they are available to provide timely services. They must also secure their systems to ensure their information is accurate and complete and is kept confidential.

Managing the security of information stored in computer systems becomes increasingly complex when the systems are connected to the Internet. The

Government has many systems connected to the Internet that are critical to the operation of government agencies.

The Government has decided that a few government agencies (service providers), e.g., the Ministry of Health for health agencies and the Information Technology Office for ministries, will provide some computer services for other government agencies (service receivers). This arrangement causes confusion as to which agency is responsible for security.

Service receivers remain responsible to protect their systems and data. They must ensure their systems and data are not compromised in any way that affects their ability to operate effectively. As well, they must protect the public's personal information from unauthorized disclosure regardless of whether they directly hold the information or the service provider does.

*Chapters 10 and 12* report that two service provider agencies, the Ministry of Health and the Information Technology Office, lack adequate controls to protect the systems and data they manage for their service receivers.

*Chapter 10—Health – Part D* reports that the Cypress Hills Regional Health Authority did not have adequate controls to protect its systems and data. It needs to assess the risks to its systems and data and act to reduce those risks. As well, it needs to monitor the Ministry of Health's practices to ensure the Ministry properly protects the Authority's systems and data.

*Chapter 10—Health – Part C* reports that the Saskatchewan Cancer Agency did not have adequate controls to protect its systems and data. The Agency needs to follow its established policies. As well, it needs to monitor the Ministry of Health's practices to ensure the Ministry properly protects the Agency's systems and data. To add to the complexity of controlling systems and data, the Agency also uses a wireless computer system that it needs to better control. Wireless systems increase the risk of unauthorized disclosure of information and the loss of data accuracy and completeness.

*Chapters 13 and 6—Justice and Attorney General and Environment* report that the ministries need better processes to protect the public's credit card information that is stored in the ministries' computer systems. They need to

improve their internal practices as well as monitor the Information Technology Office to ensure it properly protects their systems and data. Many other government agencies included in this report need to do more to ensure their computer systems and data are available to provide timely services to the public. They also need to do more to protect the public's personal information from unauthorized disclosure.

### **Protecting public money**

*Chapters 6 and 18—Environment and Social Services* report that the ministries need to better to train staff and closely supervise them. In 2005, we reported losses of public money of about \$1.5 million at the ministries and recommended practices to prevent and detect such losses in the future. While these ministries are making progress, the conditions that allowed the losses persist today.

*Chapter 15—Public Service Commission* reports on the Commission's actions on criminal record checks for the staff of all ministries. One of our recommendations to the ministries of Social Services and Environment in 2005 was that they should obtain criminal record checks from employees who collect, disburse, or spend public money. The Commission is undertaking this task for all ministries. We asked the Commission for information about how many criminal record checks it has received, but it has not provided that information. Accordingly, we are unable to assess whether the Commission is making satisfactory progress.

*Chapter 14—Liquor and Gaming Authority* reports that Liquor and Gaming's practices were not sufficient to ensure all public money was recorded and deposited in the bank. Liquor and Gaming is responsible for the slot machine revenue at Saskatchewan Indian Gaming Authority (SIGA) because that revenue is public money. Liquor and Gaming's practices were not adequate to control the slot machine revenue at SIGA's Dakota Dunes Casino. Accordingly, we do not know if any public money is missing.

## **Acknowledgement**

The Office fulfills its responsibilities through the dedicated efforts of its staff. Their knowledge and commitment 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:

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## **Chapter 2—Advanced Education, Employment and Labour**

The Ministry of Advanced Education, Employment and Labour (Ministry) needs to sign a shared service agreement with the Ministry of Education so that both Ministries understand their respective roles and responsibilities.

The Ministry needs to follow its procedures for ensuring only authorized staff have access to its computer systems and data. Also, the Ministry needs to sign an adequate agreement on disaster recovery of computer systems and data with the Information Technology Office (ITO). In addition, the Ministry needs to monitor the effectiveness of the ITO's security controls to protect the Ministry's computer systems and data.

The Saskatchewan Institute of Applied Science and Technology (SIAST) plays a critical role in educating skilled workers for the province. As of June 30, 2008, our audit found the SIAST Board's risk management processes were not adequate.

SIAST needs to use more comprehensive risk management policies and procedures. Also, SIAST's Board should require written reports that include management's analysis of risks and outcomes of risk management.

## **Chapter 3—Agriculture**

The Ministry of Agriculture transferred the responsibility to operate the Provincial Dairy Lab from the Ministry to the Milk Control Board without legislative authority. If the Ministry wants to transfer the Dairy Lab to another agency, it must seek changes to the applicable legislation. Otherwise, it should resume operating the Dairy Lab directly.

Milk Control Board staff need a better understanding of generally accepted accounting principles to ensure they prepare accurate and reliable financial statements.

Saskatchewan Crop Insurance Corporation needs to: document its procedures for calculating premium rates, establish procedures to check the accuracy of the data and formulas used to calculate premium rates, and improve its internal auditor plan. Also, it needs better controls over

access to its computer systems and data and over changes to computer systems used to calculate insurance premiums.

The Ministry needs to follow its established policies and procedures when it prepares the Pastures Revolving Fund's annual financial statements.

The Ministry has implemented our 2006 recommendation that it should analyze the impact of anticipated workforce competency gaps on its capacity to achieve its objectives.

The Ministry continues to need to complete a comprehensive identification of risks that could result from non-compliance with pesticide laws in each of the major categories that the Ministry regulates, i.e., sales, use, storage, transportation, and disposal. Also, it must adequately document its analysis of each of these risks.

## **Chapter 4—Board of Internal Economy**

Unlike most other public agencies, the Board of Internal Economy does not provide the Legislative Assembly with an annual report on its performance. We think it should do so as the Board plays a key role in fostering public confidence in our parliamentary system of government. Also, during the year, the Board of Internal Economy did not do a timely review of its interim financial operations.

## **Chapter 5—Education**

The Ministry of Education (Ministry) needs to properly segregate the duties of its employees for payments made to the Teachers' Superannuation Commission (Commission). Also, the Ministry needs to ensure that the payments made to the Commission are properly supported.

The Ministry should sign a shared service agreement with the Ministry of Advanced Education, Employment and Labour so that both Ministries understand their respective roles and responsibilities.

The Ministry should follow its procedures for ensuring only authorized staff have access to its computer systems and data. Also, the Ministry needs to monitor the effectiveness of the Information Technology Office's security controls to protect the Ministry's computer systems and data.

We also report the results of our work on the Ministry's payment processes for Education Technology Consortium projects. The Ministry did not have proper authority to make payments of approximately \$17 million for these projects. In addition, there was inadequate monitoring and reporting on these payment processes. The Ministry has revised its practices to ensure payments for these projects follow the Ministry's normal approval and payment processes.

## **Chapter 6—Environment**

The Ministry of Environment needs to establish adequate processes and supervise staff. It should have adequate processes to:

- ◆ monitor agreements
- ◆ sign an adequate agreement with the Information Technology Office for information technology services
- ◆ develop an information technology plan
- ◆ secure its systems and data
- ◆ prepare a complete business continuity plan
- ◆ change lease rates and customer information
- ◆ define and document its compliance reporting needs

The Ministry also needs to supervise staff to ensure they follow the Ministry's policies and procedures for:

- ◆ billing, collecting, and recording lease, and forestry fees revenues promptly
- ◆ reviewing reconciliations of its bank recorded bank balances to the bank's records promptly
- ◆ segregating the duties of the employees responsible for disbursement or expenditure of public money
- ◆ preparing the amount owing to terminated employees
- ◆ preparing accurate and timely financial records and financial statements for the Fish and Wildlife Development Fund and the Commercial Revolving Fund

## **Chapter 7—Finance**

The General Revenue Fund (GRF) 2008 financial statements continue to contain significant errors. For example, the reported net debt of \$5.95 billion should be \$9.41 billion and the reported annual surplus of \$641 million should be \$853 million. These errors occur because Treasury Board continues to use inappropriate accounting policies to account for pension costs and to record transfers between the GRF, Fiscal Stabilization Fund, and Saskatchewan Infrastructure Fund.

As part of its activities, the Ministry of Finance administers various pension and benefits plans. Finance continues to need complete business continuity plans for its various activities to ensure it can provide critical services in the event of a disaster.

Finance administers the disability benefit program for judges on behalf of the Ministry of Justice and Attorney General without proper legislative authority. It paid about \$330,000 of disability payments in 2007-08 out of the Judges of the Provincial Court Superannuation Plan's bank account without legislative authority. Furthermore, Finance does not keep complete financial records for this program or prepare financial statements. Finance and the Ministry of Justice and Attorney General have not determined the amount owing for this disability benefit program.

The Public Employees Pension Plan and the Saskatchewan Pension Annuity Fund hire investment managers to provide direction to their custodians to buy or sell investments. To make sure its accounting for investments for these plans are complete and accurate, Finance needs to improve its processes to compare the amounts recorded in its records to those reported by its custodians and its investment managers, and follow up differences.

## **Chapter 8—First Nations and Métis Relations**

The Ministry of First Nations and Métis Relations (Ministry) administers certain aspects of the Agreement between the Government of Saskatchewan and the Federation of Saskatchewan Indian Nations (FSIN) over Gaming (commonly referred to as the Gaming Framework Agreement). For the year ended March 31, 2008, the Ministry paid \$35.5 million to the First Nation Trust (administered by FSIN). The Gaming



Framework Agreement requires this money to be spent for specific purposes. The Ministry is charged with making certain that the First Nations Trust (Trust) uses this money as the Agreement intends.

The Ministry needs to better monitor spending of the Trust. The Ministry has not received from the Trust the independent audit report required by the Agreement on whether money received by the Trust has been fully accounted for and properly disposed of, and the rules and procedures applied are sufficient to ensure an effective check on the receipt and allocation of money received by the Trust.

## **Chapter 9—Government Services**

For the year ended March 31, 2008, we concluded the Ministry of Government Services had adequate processes to safeguard its public resources except it should:

- ◆ sign a service level agreement with Information Technology Office to ensure that the Ministry's needs are met
- ◆ properly segregate the duties of its employees so that employees cannot authorize payments to themselves
- ◆ establish and use policies to monitor fuel expenses made with fleet credit cards to ensure fuel purchases are for government purposes
- ◆ prepare, review, and approve all significant reconciliations promptly to reduce the risk that its accounting records and financial reports are not accurate and complete
- ◆ develop an information technology strategic plan to help management know if it has addressed all the threats and risks to the Ministry's information systems
- ◆ have a complete business continuity plan so it can continue to deliver its programs and services in the event of a disaster

## Chapter 10A—Health

To improve safeguarding and management of public resources, the Ministry of Health needs to work to fully address our past recommendations. While the Ministry has made some progress, it needs to do more. The Ministry needs:

- ◆ better reports from health agencies it contracts to provide health services to help monitor those agencies' progress in achieving the Ministry's objectives
- ◆ a capital asset plan to help ensure it can carry out its strategic plan
- ◆ processes to verify that residents received prescription drugs that pharmacists claim for payments
- ◆ better security of its information technology systems and data to help ensure integrity, confidentiality, and availability of its own systems and data, and those that it maintains for other health agencies
- ◆ a written, tested and approved business continuity plan to help ensure it can continue to provide critical services in the event of a disaster

The Ministry must also collect the overpayments totalling about \$4 million resulting from the job evaluation of employees of regional health authorities. It must also try to recover what is owed by the former executive members of the board of directors of Métis Addictions Council of Saskatchewan Inc.

Also, the Ministry needs to give the Legislative Assembly annual reports including financial statements of the Saskatchewan Health Employees' Pension Plan (SHEPP), and the Saskatchewan Association of Health Organizations (SAHO) and the benefit plans SAHO manages. The Ministry is responsible for SAHO and the Government is responsible for about half of any unfunded liability of SHEPP.

Furthermore, the Ministry must segregate duties of its employees responsible for disbursement or expenditure of public money to help prevent errors and frauds. The Ministry must also make a formal agreement with its payroll service provider - the Public Service Commission.

## **Chapter 10B—Regional Health Authorities**

Regional Health Authorities (RHAs) need to improve how they safeguard public resources. Six RHAs need to control bank accounts when making payments to employees and vendors and establish information technology processes based on threat and risk analysis. Regina Qu'Appelle needs to implement an internal audit function and establish complete financial management policies.

We followed up on our past recommendation to improve processes to achieve planned results for Five Hills Regional Health Authority. We concluded Five Hills Regional Health Authority has made progress but needs to do more work to fully address our recommendations.

## **Chapter 10C—Saskatchewan Cancer Agency**

Saskatchewan Cancer Agency (Agency) needs to improve its information technology (IT) policies and procedures. The Agency uses IT systems to support the delivery of patient care.

In 2008, we assessed the Agency's processes to secure its computers and data. We concluded the Agency did not have adequate processes to do so. Lack of adequate processes to secure (i.e., protect the confidentiality, integrity, and availability of) computer systems and data increase the risk of inappropriate disclosure of patients' information and inadequate patient care.

Also, the Agency needs to give its annual report to the Assembly by the date required by law.

## **Chapter 10D—Cypress Regional Health Authority IT security**

Cypress Regional Health Authority (Cypress) needs to secure its information technology (IT) systems and data.

Cypress did not have adequate processes to secure (i.e., protect the confidentiality, integrity, and availability of) its IT systems and data. Lack of adequate processes to secure IT systems and data could result in loss,

inappropriate modification, or unauthorized disclosure of sensitive health information.

## **Chapter 10E—Immunization coverage**

Immunization is a free health service that protects children and communities from disease. In 2006, we audited the immunization services to young children in Prince Albert Parkland Regional Health Authority (RHA).

The RHA needs to work with First Nations and Federal health agencies to increase access to immunization. The RHA needs to find out why parents do not immunize their children and develop a plan to overcome these causes.

In 2008, we assessed the progress the RHA has made to improve practices. The RHA has made progress but needs to do more.

## **Chapter 10F—Reducing workplace injuries**

Since our 2003 audit, this is our third follow-up to assess the progress of two regional health authorities in addressing our recommendations to reduce injuries to health care staff. We found that while Saskatoon Regional Health Authority has addressed most of our recommendations, Regina Qu'Appelle Regional Health Authority has important work to do to prevent injuries to health care workers. In Regina Qu'Appelle, senior managers are still not held accountable for reducing injuries in the workplace.

Through their commitment and directions, Boards set the tone for safety in the workplace. In these two large regional health authorities, the Boards are not getting sufficient information about workplace injuries from senior management. Also, occupational health committees do not provide written recommendations to senior management and their Boards to fix unresolved causes of injuries. Analysis of the causes of workplace injuries is improving.

The frequency of injuries is slowly being reduced. However, in 2007-08, more than 7% of health care workers were injured at work. This injury rate

adds further risks to the long-term supply of health care workers. In addition, some injured workers have long-term pain and disability.

The Ministry of Health has an oversight role in reducing workplace injuries throughout the health sector. We recommend the Ministry of Health set a provincial, long-term target for reducing injuries in health sector workplaces. Such targets often help to determine priorities when allocating resources.

## **Chapter 11—Highways and Infrastructure**

The Ministry of Highways and Infrastructure is making progress in developing a business continuity plan but more work remains. A complete business continuity plan is important so that Highways can provide its critical services in the event of a disaster. Its critical services include snow plowing, northern airport operations, and road information services.

## **Chapter 12—Information Technology Office**

The Information Technology Office (ITO) provides information technology (IT) services to client ministries. ITO needs to improve its human resource plan to help ensure it has the right people, in the right jobs, at the right time.

As a service provider and custodian of client information systems and data, ITO must protect the confidentiality, integrity, and availability of client IT systems and data. ITO has adequate controls to protect client IT systems and data except ITO needs to:

- ◆ establish information security policies for its clients
- ◆ protect its systems and data from security threats
- ◆ implement a disaster recovery plan for its data centre and client systems

We also followed up our earlier audit of ITO's processes to manage the delivery of agreed-upon services to clients. We continue to recommend that ITO work with its clients to implement agreements that govern service delivery, security, and disaster recovery. We continue to recommend that ITO sign adequate agreements with its clients before delivering services to them.

## **Chapter 13—Justice and Attorney General**

To help ensure that all fines and charges comply with laws, the Ministry of Justice and Attorney General (Justice) needs to improve its processes to track, enforce, and collect fines. Also, Justice needs to work with the Ministry of Corrections, Public Safety and Policing to ensure the fine for the voluntary payment option on issued tickets complies with the law.

Justice needs better information technology (IT) processes. It must secure credit card information in accordance with the credit card industry security standards. It needs to sign an adequate agreement on disaster recovery and security with the Information Technology Office. Also, Justice should prepare adequate IT plans, and monitor the security and availability of its IT systems and data.

We also report that Justice should improve segregation of duties of its employees responsible for expenditure of public money, determine and record the long-term liability to disabled judges, and complete its business continuity plan.

## **Chapter 14A—Liquor and Gaming Authority**

The Liquor and Gaming Authority (Liquor & Gaming) owns and manages the slot machines at Saskatchewan Indian Gaming Authority Inc. (SIGA) casinos. The revenues from these slot machines belong to Liquor & Gaming. SIGA opened the Dakota Dunes' Casino in August 2007. During the first few months of Dakota Dunes' operations, SIGA employees did not do certain revenue and cash handling procedures established by Liquor & Gaming to help ensure that no public money is lost. Because Liquor & Gaming did not have adequate monitoring processes to ensure SIGA followed the required procedures at the Dakota Dunes, Liquor & Gaming does not know if there was a loss of public money.

SIGA is opening a new casino in Swift Current in 2009. It is vital that Liquor & Gaming improve its monitoring processes over new casino operations to know that SIGA complies with established procedures to safeguard public money from loss due to errors or fraud.

Liquor & Gaming needs to improve its training and guidance to liquor store employees so they understand and follow established policies and

procedures. Liquor & Gaming needs to follow its information technology policies and procedures to protect its computer systems and data, especially its customers' credit card information. Liquor & Gaming also needs a complete and tested business continuity plan.

## **Chapter 14B—Saskatchewan Indian Gaming Authority Inc.**

Saskatchewan Indian Gaming Authority Inc. (SIGA) needs to improve its supervision, training, and monitoring of its employees to ensure public resources are protected from loss due to error or fraud.

During the year, SIGA opened the Dakota Dunes Casino to the public. SIGA did not adequately train and supervise newly hired employees on how to perform established procedures over revenue from slots, table games, and ancillary operations. As a result, for several months employees did not perform established procedures to ensure that all revenue earned was received, recorded, and deposited. Because SIGA did not follow established processes to monitor revenues at the Dakota Dunes Casino, it does not know if it lost public money. Accordingly, we cannot determine if SIGA lost public money at Dakota Dunes.

SIGA needs to establish adequate processes to control its revenue in ancillary operations (i.e., gift shops, restaurants, and lounges).

SIGA also needs an improved written, tested, and approved disaster recovery plan to help ensure that it can continue to provide information technology services in the event of a disaster.

SIGA's management should review and the Board should approve an information technology strategic plan.

## **Chapter 15—Public Service Commission**

The Public Service Commission (PSC) is the central human resource agency for staff employed primarily by Government ministries.

PSC is implementing a 2005 policy requiring criminal record checks. To September 30, 2008, PSC has evaluated about 63% of 15,300 Government positions to determine which ones it should designate as

positions that require a check. Of the 9,600 positions evaluated, about 7,100 have been designated as requiring a criminal record check. We asked PSC for the number of criminal record checks that it has received for the 7,100 designated positions but we have not received that information. Accordingly, we are unable to assess whether PSC is making satisfactory progress.

In October 2007, PSC went through a significant reorganization that more than doubled its staff. Accordingly, PSC needs to update its human resource plan. A complete human resource plan will help it to have the right staff at the right time to meet its objectives.

## **Chapter 16—Saskatchewan Gaming Corporation**

Saskatchewan Gaming Corporation (SGC) needs written procedures for its information technology (IT) security to help ensure the confidentiality, integrity, and availability of information systems and data.

SGC also needs an improved written, tested, and approved disaster recovery plan so it can continue to provide IT services in the event of a disaster.

SGC should improve its compliance with approved policies relating to marketing and promotion. As well, SGC needs to further improve its human resource plan.

## **Chapter 17—Saskatchewan Research Council**

In this chapter, we report the results of our audit of the Saskatchewan Research Council (SRC). SRC needs to independently review and approve all journal entries to its records. If journal entries are not independently reviewed and approved, SRC is at risk that its accounting records and financial reports may not be accurate and complete or that a loss of resources due to fraud or error may be concealed.

## **Chapter 18—Social Services**

The Ministry of Social Services (Ministry) needs to improve its processes to ensure that all children who are the responsibility of the Minister receive proper care in an abuse free, healthy, and affectionate environment. It must



implement a system to know how many children are in Minister's care, who they are, and where they reside.

The Ministry needs to test its business continuity plan to help ensure that it can continue to deliver its critical services in the event of a disaster. It must also strengthen its information technology security processes to ensure the confidentiality, integrity, and availability of its information systems and data.

In addition, the Ministry must ensure that it adequately segregates the duties of its employees responsible for the disbursement or expenditure of money and that only eligible clients receive assistance and that they receive the correct amount of assistance.

## **Chapter 19—Workers' Compensation Board**

In this chapter, we concluded that the Workers' Compensation Board (WCB) had adequate processes to ensure that recipients of money for injury prevention and safety use the money for its intended purposes as at June 30, 2008 except WCB needs to:

- ◆ communicate to the Ministry of Advanced Education, Employment and Labour its requirements for the industrial safety program
- ◆ document its processes for monitoring and assessing the industrial safety program and other injury prevention and safety programs
- ◆ obtain Order in Council approval for payment of the industrial safety program costs
- ◆ document its analysis of the effectiveness of its injury prevention and safety programs

## **Chapter 20—Government accountability**

The purpose of this chapter is to support legislators and the Government as they continue to improve the Government's accountability.

We suggest three ways to strengthen accountability. First, we encourage the Government to use an overall plan that highlights major strategies across all ministries and Crown agencies. Second, we encourage the Government to continue to compare actual results to the planned results.

Third, we encourage the Legislative Assembly's committees to review the plans and results of public agencies.

## **Chapter 21—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 ministries, agencies, and Crown corporations. During its review, the Committee may inquire about past performance, current concerns, and future objectives. 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 public money and for its stewardship over public resources. The Government has fully implemented 67% of the Committee's recommendations. Of the recommendations that are not yet fully implemented, 81% are partially implemented.