

Main points	146
Introduction	147
Government spending on health.....	147
Crown agencies.....	148
Audit conclusions and findings	149
Findings – Ministry.....	150
Public accountability needed	150
Segregation of duties needed.....	151
Monitoring performance needs improvement	151
Control of capital assets needs improvement	153
Capital construction process needed.....	154
Verification of pharmacist services not performed	154
Service agreement required	155
Collection of overpaid salary needed.....	155
Information technology security needs strengthening.....	156
Complete business continuity plan needed	157
Human resource plan needs improvement.....	158
Findings – North Sask. Laundry & Support Services Ltd.....	158
Controls over payments needed.....	159
Assessing effectiveness of health spending	159
Status of other outstanding recommendations of the Standing Committee on Public Accounts.....	161

Main points

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.

Introduction

The Ministry of Health (Ministry) has a mandate to support Saskatchewan residents in achieving their best possible health and well-being. To fulfill this mandate, the Ministry works with many partners including regional health authorities and the Saskatchewan Cancer Agency. The Ministry establishes policy direction, sets and monitors standards, and provides funding. The Ministry's primary role is to provide leadership in defining and implementing a vision for health and healthy living and provision of essential and appropriate services to residents. The Ministry also works with other stakeholders to help ensure adequate recruitment, retention, and regulation of health care providers including nurses and doctors.¹

Government spending on health

For the year ended March 31, 2008, the Ministry received \$3.5 billion from the General Revenue Fund and spent this money on its programs. The Ministry's annual report contains information about the Ministry's revenues and expenses (annual report is available at www.health.gov.sk.ca/).

Table 1 shows total health sector revenues of \$3.8 billion by source for the year ended March 31, 2008. Table 2 shows total health sector costs of \$3.6 billion by program for the year ended March 31, 2008. The costs in Table 2 do not include health services paid directly by the Government of Canada, nor the costs that individuals and private sector organizations pay directly for health services.

Table 1

Total Health Sector Revenues by Source for the years ended March 31
(in millions of dollars)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Revenue Fund	\$ 3,504	\$ 3,203	\$ 2,991	\$ 2,774	\$ 2,516	\$ 2,343	\$ 2,200	\$ 2,076	\$ 1,956	\$ 1,789
Service fees revenue	160	143	136	126	121	113	110	109	99	97
Transfers from other governments	25	20	28	26	28	18	28	23	21	21
Ancillary revenue	18	19	19	17	26	22	20	18	17	16
Donations	23	17	19	16	15	18	15	17	12	16
Investment income	11	8	5	4	5	7	9	11	11	9
Other	<u>96</u>	<u>91</u>	<u>86</u>	<u>74</u>	<u>59</u>	<u>69</u>	<u>43</u>	<u>38</u>	<u>43</u>	<u>55</u>
Total revenues	<u>\$ 3,837</u>	<u>\$ 3,501</u>	<u>\$ 3,284</u>	<u>\$ 3,037</u>	<u>\$ 2,770</u>	<u>\$ 2,590</u>	<u>\$ 2,425</u>	<u>\$ 2,292</u>	<u>\$ 2,159</u>	<u>\$ 2,003</u>

¹ Ministry of Health 2007-08 Annual Report.

Table 2

Total Health Sector Costs by Program for the years ended March 31 (in millions of dollars)										
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Acute Services	\$ 1,460	\$ 1,293	\$ 1,259	\$ 1,169	\$ 1,063	\$ 963	\$ 900	\$ 824	\$ 797	\$ 683
Supportive care services	716	673	634	585	554	512	507	482	447	417
Medical services and education	590	585	533	496	455	446	421	401	384	392
Community care services	364	329	314	286	277	305	276	252	235	218
Prescription drugs	294	246	229	212	194	173	156	141	128	115
Provincial health services	234	205	190	175	162	144	136	122	102	97
Central Support Services	53	49	50	44	46	23	21	16	32	22
Other	37	31	30	26	34	44	60	43	38	39
Inter-entity expenses	<u>(97)</u>	<u>(66)</u>	<u>(17)</u>	<u>(49)</u>	<u>(40)</u>	<u>(52)</u>	<u>(53)</u>	<u>(58)</u>	<u>11</u>	<u>(52)</u>
Total costs	<u>\$ 3,651</u>	<u>\$ 3,345</u>	<u>\$ 3,222</u>	<u>\$ 2,944</u>	<u>\$ 2,745</u>	<u>\$ 2,558</u>	<u>\$ 2,424</u>	<u>\$ 2,223</u>	<u>\$ 2,174</u>	<u>\$ 1,931</u>

Source: *Public Accounts 2007-08: Volume 2: Details of Revenue and Expenditure* (see www.finance.gov.sk.ca/public-accounts) and March 31, 2008 financial statements of the RHAs and other Crown agencies.

Total health sector costs by program have been reclassified and restated to conform with the Ministry of Health's current expense categories. The total cost equals to the Government's summary financial statements for each year.

Crown agencies

The Ministry is responsible for the following Crown agencies.

Year-end March 31, 2008

Twelve Regional Health Authorities
 Board of Governors, Uranium City Hospital
 Health Quality Council
 North Sask. Laundry & Support Services Ltd.
 Saskatchewan Association of Health Organizations (SAHO)
 Saskatchewan Cancer Agency
 Saskatchewan Health Information Network
 Saskatchewan Health Research Foundation
 Saskatchewan Impaired Driver Treatment Centre Board of Governors

Year-end December 31, 2007

SAHO Disability Income Plan – C.U.P.E.
 SAHO Disability Income Plan – S.E.I.U.
 SAHO Disability Income Plan – S.U.N.
 SAHO Disability Income Plan – General
 SAHO Core Dental Plan
 SAHO In-Scope Extended Health/Enhanced Dental Plan
 SAHO Out-of-Scope Extended Health/Enhanced Dental Plan
 SAHO Group Life Insurance Plan
 SAHO Master Trust Combined Investment Fund

Audit conclusions and findings

We have completed the audits of the Ministry for the year ended March 31, 2008 and its Crown agencies listed earlier. Our audit opinions below exclude the results of our audits of the 12 regional health authorities and the Saskatchewan Cancer Agency. The results of these audits are reported in Chapter 10B and 10C respectively.

In our opinion, for the year ended on or before March 31, 2008:

- ♦ **the Ministry and its agencies had adequate rules and procedures to safeguard public resources except for the matters reported in this chapter**
- ♦ **the Ministry and its agencies complied with the authorities governing their activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matters reported in this chapter**
- ♦ **the financial statements for the agencies listed earlier are reliable**

To complete our audit of North Sask. Laundry & Support Services Ltd., we worked with its appointed auditor Meyers Norris Penny LLP (MNP). We followed the framework recommended by the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*.²

The following section sets out our detailed findings. Later in this chapter, we describe how we plan to assess the effectiveness of health spending in the province, and provide an update on the Standing Committee of Public Accounts' (PAC) past recommendations that the Ministry has not yet implemented.

The following sections set out our detailed findings.

² To view a copy of this report, see our website at www.auditor.sk.ca/rrd.html

Findings – Ministry

Public accountability needed

The Ministry is responsible for the Saskatchewan Association of Health Organizations (SAHO). SAHO provides leadership, support, and services to assist its member healthcare providers within the province to deliver a comprehensive range of health services to Saskatchewan residents. Only Cabinet appointed members of regional health authorities and Saskatchewan Cancer Agency are eligible for election to 13 of SAHO's 14 member Board of Directors. SAHO administers employees benefit programs³ for over 37,000 employees⁴ of its member healthcare providers. Most of these employees belong to the regional health authorities.

The Saskatchewan Health Employees Pension Plan (SHEPP) collects contributions from member employees and employers to pay retirement pensions to healthcare employees. The Government of Saskatchewan is responsible for about half of any unfunded liabilities of SHEPP. At December 31, 2007, SHEPP had assets of \$3.1 billion and pension liabilities of \$2.9 billion.

To ensure Members of the Legislative Assembly have information to assess the performance of these agencies, the Ministry should give the Assembly annual reports including audited financial statements of SAHO, its administered benefit plans, and SHEPP consistent with other government agencies.

1. We recommend that the Ministry of Health give the Legislative Assembly annual reports including audited financial statements for the Saskatchewan Health

³ SAHO Disability Income Plan – C.U.P.E.
SAHO Disability Income Plan – S.E.I.U.
SAHO Disability Income Plan – S.U.N.
SAHO Disability Income Plan – General
SAHO Core Dental Plan
SAHO In-Scope Extended Health/Enhanced Dental Plan
SAHO Out-of-Scope Extended Health/Enhanced Dental Plan
SAHO Group Life Insurance Plan

⁴ SAHO 2007-2008 Annual Report

Employees Pension Plan and the Saskatchewan Association of Health Organizations and its administered benefit plans.

Segregation of duties needed

The Ministry needs to properly segregate the duties of its employees responsible for the disbursement or expenditure of public money.

Segregation of employees' duties is important to prevent the misuse of public money. Segregation of duties is not adequate when an employee or group of employees can commit and conceal errors or fraud. Inadequate segregation of duties increases the risk that public money may be misused without ready detection.

The Ministry uses the government's centralized payment system called Multi-informational Database Applications System (MIDAS). MIDAS does not adequately segregate functions for processing payments. MIDAS allows employees to enter vendors' invoices in the system and then approve them for payment. Ministry employees are approved vendors in the MIDAS system if they have received travel or medical expense reimbursements. This deficiency allows employees to authorize payments to themselves. The Ministry has not established any other controls for this deficiency in MIDAS.

- 2. We recommend that the Ministry of Health properly segregate duties of its employees responsible for the disbursement or expenditure of public money to help prevent errors or fraud.**

Monitoring performance needs improvement

In our 2007 Report – Volume 3, we recommended that the Ministry:

- ♦ obtain timely and complete performance information from health agencies
- ♦ review the information to ensure that public money is used for the intended purposes

PAC considered this matter in January 2008 and agreed with our recommendation.

The Ministry of Health paid about \$154 million to contracted health agencies and the University of Saskatchewan for health-related services. These services include medical education, northern health services, and addictions counselling.

The Ministry makes annual service agreements with the agencies to deliver services on its behalf. Service agreements require the agencies to provide the Ministry certain information (e.g., quarterly and annual financial reports comparing actual to budget and an explanation of differences, quarterly operational performance reports). The service agreements also specify dates when agencies must provide those reports.

During the year, most of the agencies that provided information did not do so on time. Delays in receiving the required reports increase the risk that the Ministry may not be able to take timely corrective action when needed. Nor would the Ministry know if the health agencies use the money the Ministry gave them for the intended purposes.

For example, in 2004, we reported that the executive committee members of the Métis Addictions Council of Saskatchewan Inc. (MACSI) had misused public money and the Ministry's processes were not adequate to oversee MACSI. We made recommendations to improve practices and recover amounts that the executive committee members of MACSI misused.

In 2005, PAC considered this matter and agreed with our recommendation.

The Ministry has determined the amount the executive committee members of MACSI owe, but has not yet decided how to recover that money. It should do so.

We continue to recommend that the Ministry of Health work with the Métis Addictions Council of Saskatchewan Inc. (MACSI) to determine the amount that the former executive committee members of the board of directors of MACSI owe and try to recover the money.

We continue to recommend that the Ministry of Health:

- ◆ obtain timely and complete performance information from health agencies
- ◆ review the information to ensure that public money is used for the intended purposes

On September 25, 2008, management told us that the RCMP has concluded its investigation of MACSI and given its findings to the Crown Prosecutor.

Control of capital assets needs improvement

Since 2002, we have recommended that the Ministry of Health develop a capital asset plan to help ensure it can carry out its strategic plan.

In June 2004, PAC considered this matter and agreed with our recommendation.

The Ministry uses over \$1 billion of capital assets to deliver healthcare. Capital assets include buildings and equipment. A capital asset plan would help ensure that the Ministry has the capital assets required to deliver its services. A capital asset plan would also help the Ministry to acquire capital assets that have the best value and keep them in good working order. Lack of a capital asset plan increases the risk that the Ministry may not have the capital assets it needs to deliver the services citizens require or have idle capital assets that it could use at some other location.

During 2007-08, the Ministry received an inventory of regional health authorities' capital assets including an assessment of their condition to determine the appropriate level of investment and reinvestment in health facilities. Management told us that the information will be used to further the capital planning discussions.

We continue to recommend that the Ministry of Health develop a capital asset plan to help ensure that it can carry out its strategic plan.

Capital construction process needed

In our 2007 Report – Volume 3, we recommended that the Ministry of Health establish processes to monitor capital construction grants provided to private sector agencies.

In January 2008, PAC considered this matter and agreed with our recommendation.

Although the Ministry has adequate processes for managing government owned construction projects, it has not established similar processes for monitoring capital construction grants it gives to private sector agencies for privately-owned facilities. Lack of a formal process to monitor grants to private sector agencies increases the risk that the facility constructed may not meet design or quality requirements.

We noted that, through the Prince Albert Parkland Regional Health Authority, the Ministry gave \$3.3 million to a private sector agency for an addictions care centre in Prince Albert. The Ministry has not established a process to monitor the construction to ensure the money is used as intended.

We continue to recommend that the Ministry of Health establish processes to monitor capital construction grants provided to private sector agencies.

Verification of pharmacist services not performed

Since 2006, we have recommended that the Ministry of Health implement a process to verify that residents received the prescription drugs the pharmacists claimed for payment.

In June 2007, PAC considered this matter and agreed with our recommendation.

The Ministry pays \$246 million a year to pharmacists to subsidize residents with low incomes, high drug costs, or with special needs for prescription drugs. The Ministry, however, does not have a process to verify that residents received the prescriptions that pharmacists claim they provided.

During the year, the Ministry has not made any significant progress to address this matter.

We continue to recommend that the Ministry of Health implement a process to verify that residents received the prescription drugs the pharmacists claimed for payment.

Service agreement required

The Ministry does not have a service agreement with the Public Service Commission (PSC).

In October 2007, the Ministry transferred to PSC certain employees working in the Ministry's payroll and human resource branches. PSC now provides payroll services to the Ministry. The Ministry needs to make an agreement with PSC setting out the roles and responsibilities of both PSC and the Ministry. For example, the agreement would describe the services PSC would provide, service delivery targets, and processes for monitoring. Lack of a formal service agreement increases the risk that the Ministry may not receive the services it needs.

- 3. We recommend that the Ministry of Health make an agreement with the Public Service Commission for providing payroll services.**

Collection of overpaid salary needed

Since 2006, we have recommended that the Ministry of Health and Regional Health Authorities collect the overpayments resulting from the reconsideration of joint job evaluations.

In June 2007, PAC considered this matter and agreed with our recommendation.

At March 31, 2006, the Regional Health Authorities (RHAs) had overpaid about \$4 million for wages because of the average downward impact of the reconsideration appeal process on job evaluations. The Ministry did not have an agreed-upon process to collect back overpaid wages when it made the decision to pay employees before the appeal process was finished.

The Ministry and RHAs began to collect the overpayments. However, a Labour Relations Board ruling in October 2006 disallowed the collection process and the RHAs returned the overpayments to the employees.

Because the Ministry has not yet established an agreed-upon collection process, it and RHAs may not be able to collect all the overpayments. This may result in a loss of about \$4 million of public money.

Management told us the Ministry is awaiting a further ruling from the Labour Relations Board on how RHAs can collect this money. Management also told us that the Board plans to consider this matter in October 2008.

We continue to recommend that the Ministry of Health and the Regional Health Authorities collect the overpayments resulting from the reconsideration of joint job evaluations.

Information technology security needs strengthening

In our 2007 Report – Volume 3, we recommended that Health Information Solution Centre of the Ministry of Health:

- ◆ approve and implement its draft security policies and procedures
- ◆ monitor the security of systems and data by reviewing regular reports on the adequacy of its controls
- ◆ meet its service level commitment to its clients related to firewall management and disaster recovery
- ◆ follow its procedures for controlling user access to systems and data
- ◆ protect systems and data from security threats by adequately configuring, updating, and monitoring its computers and network equipment
- ◆ have an approved and tested disaster recovery plan for system and data

In January 2008, PAC considered this matter and agreed with our recommendations.

Lack of strong IT security policies increases the risk that confidential information may be lost or stolen without detection.

The Ministry is amalgamating all of its IT services into its Health Information Solutions Centre (HISC). In 2009, we plan to assess what progress HISC has made to implement our recommendations. Management told us that the Ministry continues to work towards addressing our recommendations.

Complete business continuity plan needed

Since our 2005 Report – Volume 3, we have recommended that the Ministry of Health prepare a complete business continuity plan.

In March 2006, PAC considered this matter and agreed with our recommendation.

The Ministry does not have a written, tested, and approved business continuity plan⁵ (BCP) to help ensure it can continue to provide critical services in the event of a disaster.

The Ministry has documented some parts of a BCP. It has an approved business continuity planning policy, and it has assessed and prioritized its critical business functions. It has also set up a process to ensure that the BCP covers all the key components including emergency procedures, coordination with other agencies, communication, training, and testing. Management has also approved a governance structure to specify the branches and agencies that will be involved in the Ministry's business continuity planning processes. The governance structure sets out the accountability and communication relationships.

The Ministry, however, has not yet developed or documented all of the key components of a business continuity plan. It needs to do so.

We continue to recommend that the Ministry of Health prepare a complete business continuity plan.

⁵**Business Continuity Plan (BCP)**—Plan by an organization to respond to unforeseen incidents, accidents, and disasters that could affect the normal operations of the organization's critical operations or functions.

Human resource plan needs improvement

Since our 2006 Report – Volume 3, we have recommended that the Ministry of Health revise its human resource plan to:

- ◆ quantify its human resources needs
- ◆ provide measurable indicators and targets for all strategies

In June 2007, PAC considered this matter and agreed with our recommendation.

We assessed the Ministry's 2007-08 human resource plan against the key elements of a human resource plan. The plan sets priorities, identifies key human resource risks, and provides details of existing gaps between required and actual resources. However, it does not quantify future human resource needs. Nor does it set out deadlines for meeting strategies and broad action plans. In addition, only half of identified strategies have measurable indicators and targets.

We continue to recommend that the Ministry of Health revise its human resource plan to:

- ◆ quantify its human resources needs
- ◆ provide measurable indicators and targets for all strategies

Findings – North Sask. Laundry & Support Services Ltd.

North Sask. Laundry & Support Services Ltd. (Laundry Services) is a wholly owned subsidiary of four Regional Health Authorities (Prince Albert Parkland, Prairie North, Kelsey Trail, and Mamawetan Churchill River). It provides laundry services to various health authorities in northern Saskatchewan.

For the year ended March 31, 2008, the Laundry Services had revenue of \$6.04 million, expenses of \$4.4 million, and operating surplus of \$1.6 million. At year-end, the Laundry Services held assets of \$5 million.

Controls over payments needed

Laundry Services needs to strengthen its processes for making payments to vendors.

Laundry Services paid more than \$2 million to vendors during the year. Laundry Services does not require approval of purchase orders or invoices for all purchases. As a result, Laundry Services does not know if all purchases and payments are properly authorized.

4. **We recommend that the management of North Sask. Laundry & Support Services Ltd. approve all payments to vendors.**

Assessing effectiveness of health spending

The Legislative Assembly and the public often ask about the state of the health care system's finances. They want to know whether the health care system's financial condition is growing stronger or weaker, and why. Also, many want to know where they can obtain the information required to help them make their own assessment.

A sound understanding of the health system's finances is important to an informed debate about the issues facing the health care system. One of those issues is the affordability of programs and services. Another issue is whether the healthcare system is effective and efficient.

Effectiveness is the relationship between the level of resources invested and the level of results, or improvements in health. Assessing effectiveness makes it possible to determine the medical practices and techniques that improve health and therefore make good use of resources.

Efficiency is the relationship between the level of resources invested in the health care system and the volume of services or improvements in health achieved. Assessing the efficiency makes it possible to set priorities when allocating resources.

To assess effectiveness and efficiency, the Ministry must gather base line information about health care status in Saskatchewan, set out in clear terms, what it wants to achieve, and by when. To help monitor how well it

is moving towards meeting its targets, the Ministry must establish processes to gather information regularly to measure results and compare to the planned results.

In the past, we provided the following information focused on the health system's finances:

- ♦ provincial health spending as percentage of provincial gross domestic product (GDP)
- ♦ health spending as a percentage of the government's total spending
- ♦ change in health spending compared to change in the consumer price index (CPI) and the province's GDP
- ♦ Regional Health Authorities' (RHAs) operating surplus or deficit as a percentage of total RHAs' spending
- ♦ RHAs' working capital ratio
- ♦ change in the RHAs' capital assets

Below, we briefly update the above information for the year ended March 31, 2008. In our future Reports, we plan to provide information about the Ministry's planned health care targets and how well it succeeded in achieving those targets or its progress towards those targets. We expect the new information will be useful in promoting discussion and debate on the overall performance of our health care system rather than relating to its finances only.

	2008	2007	10 year trend*
Government's total health spending	\$3.6 billion	\$3.3 billion	↑
Total health spending as a % of GDP	7.2%	7.3%	-
Total health spending as a % of the Government's total spending	37%	36%	↑
Change in health spending compared to CPI and GDP (% increase from 1999 – 2008; prior year 1998-2007)	Health – 89.1% CPI – 24.1% GDP – 72.4%	Health – 89.9% CPI – 22.4% GDP – 56.0%	↑ ↑ ↑
RHAs' operating surpluses and deficits as a % of RHAs' expenses	0.1	0.7	-
RHAs' working capital ratio	0.9	0.8	-
RHAs' capital assets	\$933 million	\$912 million	-

* 10 year trend: ↑Increasing ↓Decreasing - Stable trend

Our 2008 Report – Volume 2 also provides history of the Government's health costs as a percentage of the Government's total expense from 1994 to 2008.

Status of other outstanding recommendations of the Standing Committee on Public Accounts

The following table provides an update on recommendations previously made by PAC that are not yet implemented and are not discussed earlier in this chapter.⁶

PAC REPORT YEAR ⁷	OUTSTANDING RECOMMENDATION	STATUS
Ministry of Health		
2002	CR5. The Standing Committee on Public Accounts recommends that the Department of Health continue to develop, as one component of resource allocation, processes that involve stakeholders and experts to identify and communicate priority health needs for the province, and health status objectives for the long term (e.g. 10 years or more) for the highest provincial health needs.	Partially implemented (as at March 31, 2008). The Ministry has determined priority health needs but needs to set specific health status objectives.
2002	PAC concurs: 1E-2 that the Department of Health should monitor and report the impact of resource allocation on the achievement of provincial objectives for service delivery and for health status.	Partially implemented (as at March 31, 2008). The Ministry has increased its capacity to monitor and report on the achievement of its objectives.

⁶ For the definitions of the key terms used in the table, see Chapter 21 – Standing Committee on Public Accounts.

⁷ PAC Report Year refers to the year that PAC first made the recommendation in its report to the Legislative Assembly.

PAC REPORT YEAR⁷	OUTSTANDING RECOMMENDATION	STATUS
Health Sector Human Resources		
2007	PAC concurs: 2-1 that the Department of Health should present information on significant shortfalls or surpluses in human resources in its health sector human resource plan.	Not implemented (as at March 31, 2007). The Ministry is planning a system to enable them to determine the human resource gaps. We plan to follow up in the future.
2007	PAC concurs: 2-2 that the Department of Health should present information on succession planning and development strategies for its current workforce in its health sector human resource plan.	Not implemented (as at March 31, 2007). Public information has not yet been presented. We plan to do a follow up in the future.
Métis Addictions Council of Saskatchewan Inc.		
2005	PAC concurs: 2E-3 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should establish a long-term strategic plan and annual business and financial plans for the Métis Addictions Council of Saskatchewan Inc.	Partially implemented (as at March 31, 2006). MACSI prepared an annual business and financial plan. It has not yet prepared a strategic plan. We do not plan to do any follow up at this time.
2005	PAC concurs: 2E-5 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should provide governance training for its members.	Partially implemented (as at March 31, 2006). The Ministry told us Board members will receive governance training when the new permanent Board is established.
2005	PAC concurs: 2E-6 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should periodically assess its own performance.	Not implemented (as at March 31, 2006). The Ministry told us this will be done when a permanent Board is established.

PAC REPORT YEAR ⁷	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 2E-13 that Department of Health should ensure the Métis Addictions Council of Saskatchewan Inc. (MACSI) implements recommendations 1-8 of 2004 Report – Volume 3.	Partially implemented (as at March 31, 2006). The Ministry continues to make progress.
Saskatchewan Prescription Drug Plan		
2005	PAC concurs: 4-1 that the Department of Health should develop a plan to monitor and evaluate drug use in the population.	Not implemented (as at March 31, 2006). Plan not yet developed.
2005	PAC concurs: 4-2 that the Department of Health should set, evaluate, and report on performance measures for the Saskatchewan Prescription Drug Plan.	Partially implemented (as at March 31, 2008). The Ministry has implemented a new system to collect statistical information on the drug usage.

