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Main points

The Ministry of Health (Ministry) needs to follow its processes to prepare accurate financial information. It should also collect information from the agencies it oversees relating to any losses of public money over $500 and report that information to the Standing Committee on Public Accounts.

The Ministry continues to make progress to address our past recommendations, but more work remains. The Ministry's Health Information Solution Centre needs to have a complete and tested disaster recovery plan and the Saskatchewan Cancer Agency needs to have complete information technology processes to safeguard assets, manage incidents, and ensure the availability of its systems and data.

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Introduction

The Ministry of Health (Ministry) oversees the provincial health care system. It is responsible to establish policy direction, set and monitor standards, provide funding, support the regional health authorities (RHAs) and other agencies, and ensure the provision of essential and appropriate services. The Ministry works with RHAs, Saskatchewan Cancer Agency, and other stakeholders to recruit and retain health care providers, including nurses and physicians. The Ministry also regulates the delivery of health care.[1]

Government spending on health

The table below shows health sector costs by program totalling $4.5 billion for the year ended March 31, 2010. The costs in the table 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.

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Acute Services	$ 1,713	$ 1,546	$ 1,460	$ 1,293	$ 1,259	$ 1,169	$ 1,063	$ 963	$ 900	$ 824
Supportive care services	852	755	716	673	634	585	554	512	507	482
Medical services and education	685	639	590	585	533	496	455	446	421	401
Community care services	450	407	364	329	314	286	277	305	276	252
Prescription drugs	338	316	294	246	229	212	194	173	156	141
Provincial health services	299	272	234	205	190	175	162	144	136	122
Central Support Services	78	49	53	49	50	44	46	23	21	16
Other	128	69	12	24	52	22	44	44	60	43
Timing Differences*	(23)	(24)	(72)	(59)	(39)	(45)	(50)	(52)	(53)	(58)
Total costs**	$ 4,520	$ 4,029	$ 3,651	$ 3,345	$ 3,222	$ 2,944	$ 2,745	$ 2,558	$ 2,424	$ 2,223

Source: *Public Accounts 2009-10: Volume 2: Details of Revenue and Expenditure* (see www.finance.gov.sk.ca/public-accounts) and March 31, 2010 financial statements of the RHAs and other Crown agencies.

*Timing differences represent the recognition of revenues and expenses at different times by Health entities.

**The total cost equals the health expense reflected in the Government's summary financial statements for each year.

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[1] Ministry of Health, *2009-10 Annual Report.*

For the year ended March 31, 2010, the Ministry received $3.9 billion from the General Revenue Fund and spent this money on its programs. Total health sector revenues were $4.3 billion for the year. The Ministry's annual report contains information about the Ministry's expenses (annual report is available at www.health.gov.sk.ca/).

Crown agencies

The Ministry is responsible for the following Crown agencies:

Year-end March 31
Twelve Regional Health Authorities[2]
Health Quality Council
North Sask. Laundry & Support Services Ltd.
Physician Recruitment Agency of Saskatchewan
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
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 and its Crown agencies listed above for the year ended on or before March 31, 2010. Our audit opinions below exclude the results of our audits of the 12 regional health authorities. We report results of those audits in Chapter 11B.

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[2] The twelve RHAs are listed in Chapter 11B.

In our opinion, for the year ended March 31, 2010:

♦ **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 matter reported in this chapter**

♦ **the financial statements of the agencies listed above are reliable**

Later in this chapter, we report the results of our follow-up work to assess the progress the Ministry has made to address our past recommendations relating to:

♦ resource allocations
♦ processes to reduce workplace injuries in health sector
♦ health sector resource planning
♦ processes to safeguard public money given to the Métis Addictions Council of Saskatchewan
♦ processes to protect the confidentiality, integrity, and availability of client information technology systems and data

This chapter also provides an update on the Standing Committee on Public Accounts' past recommendations that the Ministry has not yet implemented and are not discussed in this chapter.

Preparation of accurate financial information

The Ministry needs to follow its processes to prepare accurate financial information.

The Ministry has established adequate processes to prepare accurate financial information for management purposes. It is also required to use the accounting policies included in the *Financial Administration Manual* (FAM) prepared by the Ministry of Finance. However, the Ministry's staff

did not always follow the accounting processes and policies described in the Ministry's own manuals and FAM.

For example, the Ministry staff did not record the unused pandemic supplies inventory worth $4.7 million in the Ministry's financial information at year-end. Also, staff recorded grant expenses totalling $11.2 million for capital grants that the Ministry had not authorized. Under FAM, the Ministry must record grant expenses when grants are authorized and the recipients have met the eligibility requirements.

Non-compliance with established accounting processes result in incorrect financial information. Incorrect financial information could result in incorrect financial decisions.

1.   **We recommend that the Ministry of Health follow its established accounting processes including the *Financial Administration Manual* to prepare periodic and annual financial information.**

Reporting of losses of money and property

The Ministry needs to report to the Standing Committee on Public Accounts (PAC) losses of money and property over $500 due to frauds or similar illegal acts at the regional health authorities (RHAs) and the Saskatchewan Cancer Agency (SCA).

Under FAM, all government ministries and certain public agencies must report losses of money and property over $500 to the Ministry of Finance. The Ministry of Finance collects this information and reports quarterly to PAC any instances of losses over $500. Crown Investments Corporation of Saskatchewan collects similar information from all of the corporations it owns and makes quarterly reports to the Standing Committee on Crown and Central Agencies.

The Ministry controls and regulates RHAs and SCA. RHAs and SCA manage public money just like ministries and Crown corporations. Under *The Regional Health Services Act* and *The Cancer Agency Act*, FAM does not apply to the RHAs and SCA.

The Ministry reports losses of public money to the Ministry of Finance. However, the Ministry does not collect such information from RHAs and SCA for reporting to PAC. RHAs and SCA are not required to report, but we think they should. The Ministry should require RHAs and SCA to follow the same reporting rules as other agencies handling public money.

In Chapter 11B, we report that during the year ended March 31, 2010, RHAs had instances of loss of public money totalling $18,588.

2. **We recommend that the Ministry of Health require regional health authorities and the Saskatchewan Cancer Agency to report to the Ministry all losses of money and property over $500 that are due to fraud or similar illegal acts.**

3. **We recommend that the Ministry of Health report quarterly to the Standing Committee on Public Accounts all instances of losses of money and property over $500 at the regional health authorities and the Saskatchewan Cancer Agency.**

Monitoring performance

Since 2007, we have recommended that the Ministry obtain timely and complete performance information from health agencies and review the information to ensure that public money is used for the intended purposes. In January 2008, PAC agreed with our recommendation.

The Ministry makes annual service agreements with health agencies to deliver health related services on its behalf. Under those service agreements, agencies must provide to the Ministry certain information (e.g., quarterly and annual financial reports comparing actual expenses to budget and explanations of differences, quarterly operational performance reports) on specified dates. Without this information, the Ministry would not know if the health agencies used the money the Ministry gave them for the intended purposes. In 2009-10, the Ministry paid about $235 million to health agencies.

The Ministry does not have a process to ensure that all health agencies provide timely reports as the service agreements require. Nor does it have a process to ensure it reviews those reports in a timely manner.

During the year, most of the health 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.

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

Control of capital assets

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 agreed with our recommendation.

The Ministry does not have a capital asset plan. 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. The Ministry uses over $1.2 billion of capital assets (buildings and equipment) to deliver health care.

The Ministry has identified the development of a 10-year capital plan as a key action in its plan for 2009-10. It has also identified it as an action in its 2010-11 plan.

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.

Collection of overpaid salary

Since 2006, we have recommended that the Ministry of Health and the Regional Health Authorities collect the overpayments resulting from the reconsideration of joint job evaluations. In June 2007, PAC agreed with our recommendation.

At March 31, 2006, the RHAs had overpaid about $4 million for wages because of the average downward impact of the reconsideration appeal

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

On August 13, 2010, the Saskatchewan Association of Health Organizations, on behalf of the Ministry and RHAs, signed a memorandum of agreement (MOA) with health care service provider unions.[3] The MOA forgave the overpayments described above.

Business continuity planning

Since 2005, we have recommended that the Ministry of Health prepare a complete business continuity plan. In March 2006, PAC agreed with our recommendation.

The Ministry does not have a complete written, tested, and approved business continuity plan (BCP).[4] The Ministry has documented risks and key services that need to be provided during a disaster or emergency. Such an assessment, however, does not ensure that the Ministry would have the capacity and capability to deliver the necessary services in the time required. The Ministry needs to prepare a complete BCP and test that plan to ensure its effectiveness.

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

Human resource planning

Since 2006, we have recommended that the Ministry of Health revise its human resource plan to quantify its human resources needs and provide measurable indicators and targets for all strategies. In June 2007, PAC agreed with our recommendation.

The Ministry has not revised its human resource plan to address our recommendation.

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[3] Health care service provider unions are the Canadian Union of Public Employees, Service Employees International Union and Saskatchewan Government and General Employees' Union.
[4]**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.

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

Saskatchewan Cancer Agency

Background

The Saskatchewan Cancer Agency (SCA) is responsible for the planning, organization, delivery and evaluation of cancer care services throughout Saskatchewan in collaboration with regional health authorities and health care organizations.[5] SCA operates treatment centres in Regina and Saskatoon.

In 2010, SCA had operating revenues of $102.9 million, operating expenses of $103.5 million, and held assets of $49.4 million at the year-end. SCA's financial statements are included in its *2009/10 Annual Report.*

Better information technology processes

In 2005, we recommended that the Saskatchewan Cancer Agency strengthen the preparation, approval, and implementation of information technology (IT) processes for its information systems that are based on a formal threat and risk assessment. In March 2006, PAC agreed with our recommendation.

SCA has identified the policies and procedures it needs to protect its systems and data. It continues to strengthen its processes for its IT systems and has developed some policies and procedures. However, more work remains. SCA needs to establish and implement complete policies and procedures for safeguarding IT assets, managing incidents, and ensuring the availability of its systems and data.

We continue to recommend that the Saskatchewan Cancer Agency strengthen the preparation, approval, and implementation of information

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[5] Saskatchewan Cancer Agency, *2009/10 Annual Report.*

technology (IT) processes for its information systems that are based on a formal threat and risk assessment.

Management told us that SCA is actively working to complete and implement adequate IT policies and procedures by May 31, 2011.

Information technology security—a follow-up

In 2008, we assessed SCA's processes to secure its information technology systems and data. Our 2008 Report – Volume 3 describes our work, findings, and recommendations. In 2009, PAC agreed with our recommendations.

We did follow-up work to assess SCA's progress up to July 23, 2010 towards addressing our recommendations. We describe below our recommendations (in italics) and what SCA has done to implement them.

We recommend that the Saskatchewan Cancer Agency:

- ♦ *monitor its information technology service provider to ensure its systems and data are adequately protected*
- ♦ *follow its policies for accessing computer systems and data*
- ♦ *adequately protect its wireless computer systems against unauthorized access*
- ♦ *protect its computer systems and data by updating (patching) its computers against known security weaknesses*
- ♦ *protect its information technology systems and data by adequately monitoring its systems and data for security threats*
- ♦ *adequately test its disaster recovery plan*

SCA has fully met our recommendations.

SCA meets with its service provider monthly to discuss security and availability issues. SCA also implemented processes to monitor key security equipment directly. For example, SCA monitors its firewalls regularly.

SCA follows its processes for granting and removing user access and effectively manages contractors' access to its systems and data. Its password standards are adequate.

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SCA implemented a new wireless system. The new wireless system uses current technology to encrypt data.

SCA regularly updates its computers against known security risks. Its key servers have all required security updates (patches) installed. Patching computers regularly prevents unauthorized users from exploiting known vulnerabilities.

SCA monitors its network on a daily basis. It now follows up on security threats or potential attacks and has implemented adequate processes to identify potential inappropriate activities on its network.

SCA performed three disaster recovery tests on key systems during the past year. It should develop policies and procedures outlining the nature and extent of required testing including the frequency of those tests.

Resource allocation—a follow-up

In 1997-98, we audited the Ministry's resource allocation process and made two recommendations to help the Ministry improve its processes. Our 1999 Fall Report – Volume 2 describes our work, findings, and recommendations. In 2002, PAC agreed with our recommendations.

Since our first report in 1999, we have done a follow-up twice (in 2001 and 2006) to assess the Ministry's progress to address our recommendations. Our past follow-up concluded that the Ministry needs to do more to fully address our recommendations. We reported the results of our follow-up in our earlier reports.[6]

We did a third follow-up to assess the Ministry's progress up to September 30, 2010 towards addressing our past recommendations. We describe below our recommendations (in italics) and what the Ministry has done to implement them.

We recommended that the Ministry 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 priority provincial health needs.

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[6] *2001 Fall Report – Volume 2 and 2006 Report – Volume 3.*

The Ministry has a process to involve stakeholders and experts when determining the priority health needs and health status objectives for the province. The Ministry released the *Patient First Review Commissioner's Report* in the fall of 2009. The *Patient First Review* involved stakeholders throughout the province. The Ministry has developed strategic and operational direction for the health sector, aligning the recommendations in the *Patient First Review* with the Ministry's health system goals and strategies.

The Ministry has fully addressed this recommendation.

We recommended that the Ministry of Health monitor and report the impact of resource allocation on the achievement of provincial objectives for service delivery and for health status.

The Ministry has developed performance measures for monitoring service delivery and health status objectives. It has set targets for achieving its service delivery objectives. For example, for its service delivery goal to achieve timely access to evidence-based and quality health services and supports, the Ministry will measure the length of time patients wait for surgery or MRI/CT scans.[7] It has also set some health status objectives, measures, and targets.

The Ministry has set annual and long-term goals. It has allocated resources to RHAs and the Saskatchewan Cancer Agency (SCA) to implement initiatives that will address these objectives.

The Ministry has directed service deliverers (e.g., the RHAs, SCA) to report progress on the initiatives. Management told us the Ministry plans to report on its initiatives. We will assess the Ministry's future reports.

We continue to recommend that the Ministry of Health monitor and report the impact of resource allocation on the achievement of provincial objectives for service delivery and for health status.

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[7] MRI – Magnetic Resonance Imaging; CT scan – Computed Tomography scan.

Reducing workplace injuries—a follow-up

In 2008, we did a third follow-up to assess the progress of the two regional health authorities (Saskatoon and Regina Qu'Appelle) in addressing our past recommendation for reducing injuries to health care staff. Because the Ministry decides what resources RHAs need to reduce injuries to workers, we examined the Ministry's oversight processes for reducing injuries to health care workers. We made one recommendation to help the Ministry improve its oversight processes. Our 2008 Report – Volume 3 describes our above follow-up work, and our recommendation. In 2009, PAC agreed with our recommendation.

In September 2010, we did follow-up work to assess the Ministry's progress towards addressing our past recommendation. We describe below our recommendation (in italics) and what the Ministry has done to implement it.

We recommended that the Ministry of Health set long-term, provincial targets to reduce the rate and severity of health-sector workplace injuries.

The Ministry has now developed individual targets for all RHAs and SCA. In 2010-11, those targets are expected to result in overall provincial targets of an 8% reduction in the number of Workers' Compensation Board (WCB) time-lost injury claims (rate/frequency of injuries) and an 8% reduction in the number of WCB time-lost days (severity of injuries) in 2010-11.

Further, the Ministry requires each RHA and SCA to develop and submit its approved strategy for the reduction of injuries in the workplace to the Ministry in the fall of 2010.

The Ministry has fully addressed this recommendation.

Health sector human resources—a follow-up

In 2005-06, we examined the Ministry's Workforce Action Plan and related documents to assess if they contained the key elements of a sound human resource plan. We made two recommendations to help the Ministry improve its plan. Our 2006 Report – Volume 1 describes our

work, findings, and recommendations. In 2007, PAC agreed with our recommendations.

We did follow-up work to assess the Ministry's progress up to September 5, 2010 towards addressing our past recommendations. We describe below our recommendations (in italics) and what the Ministry has done to implement them.

We recommended that the Ministry of Health should present information on significant shortfalls or surpluses in human resources in its health sector human resource plan.

We recommended that the Ministry of Health should present information on succession planning and development strategies for its current workforce in its health sector human resource plan.

As at September 5, 2010, the Ministry had not developed a new health sector human resource plan.

Management told us that the Ministry has identified the development of a ten-year comprehensive health sector human resource plan as a key action in its 2010-11 Plan. The Ministry expects to release the plan in the spring of 2011.

We continue to recommend that the Ministry of Health should present information on significant shortfalls or surpluses in human resources in its health sector human resource plan.

We continue to recommend that the Ministry of Health should present information on succession planning and development strategies for its current workforce in its health sector human resource plan.

Saskatchewan Prescription Drug Plan—a follow-up

In 2004-05, we audited the Ministry's procedures to monitor prescription drug use and make timely reports of the Saskatchewan Prescription Drug Plan's performance. We made two recommendations to help the Ministry improve its procedures. Our 2005 Report – Volume 1 describes our work, findings, and recommendations. In 2005, PAC agreed with our recommendations.

We did the first follow-up in 2006 to assess the Ministry's progress to address our past recommendations. We concluded that the Ministry has begun to address these matters but more work was needed.

In October 2010, we did a second follow-up to assess the Ministry's progress towards addressing our past recommendations. We describe below our recommendations (in italics) and what the Ministry has done to implement them.

We recommended that the Ministry of Health develop a plan to monitor and evaluate drug use in the population.

The Ministry has now developed and implemented an adequate plan to monitor and evaluate prescription drug use in the population. The Ministry has fully addressed this recommendation.

We recommended that the Ministry of Health set, evaluate, and report on performance measures for the Saskatchewan Prescription Drug Plan.

Although the Ministry has developed a plan to monitor and evaluate prescription drug use, it has not yet developed performance measures.

Management told us the Ministry plans to evaluate and report on the Prescription Drug Plan's performance in the Drug Plan Annual Statistical Report beginning in the fall of 2010. We will assess the Ministry's future reports.

We continue to recommend that the Ministry of Health set, evaluate, and report on performance measures for the Saskatchewan Prescription Drug Plan.

Métis Addictions Council of Saskatchewan Inc.—a follow-up

In 2004, we examined the governance and management processes of the Board of Directors of the Métis Addictions Council of Saskatchewan Inc. (MACSI) to ensure public money was protected and spent only for intended purposes. We made eight recommendations to the Board of Directors of MACSI to help improve its processes.

We also examined the Ministry's oversight processes to ensure MACSI properly protected public money and spent it prudently and for intended purposes. We made four recommendations for the Ministry to help improve its oversight of MACSI and other third party agencies delivering health services.

Our 2004 Report – Volume 3 describes our work, findings, and recommendations. In 2005, PAC agreed with our recommendations.

We did our first follow-up in 2006 to assess the progress of both MACSI and the Ministry to address our recommendations. We concluded that MACSI had met all our recommendations except for the two described below. We also concluded that the Ministry has fully addressed all our past recommendations except that it needs to ensure MACSI implement all our recommendations.

In October 2010, we did a second follow-up to assess the progress of both MACSI and the Ministry towards addressing our remaining recommendations.

Governance and management

We describe below our recommendations (in italics) and what MACSI has done to implement them.

We recommended that the Board of Directors should establish a long-term strategic plan for the Métis Addictions Council of Saskatchewan Inc.

MACSI has now developed and approved a long-term strategic plan. Management of the Ministry told us MACSI will begin to implement it immediately. MACSI has fully addressed this recommendation.

We recommended that the Board of Directors periodically assess its own performance.

MACSI's Board has not done such an assessment. The Ministry does not know when the Board plans to do so.

We continue to recommend that the Board of Directors of the Métis Addictions Council of Saskatchewan Inc. periodically assess its own performance.

Ministry's monitoring and oversight processes

We describe the Ministry's progress towards meeting the fourth recommendation (in italics) described below.

We recommended that the Ministry of Health ensure MACSI implemented all eight recommendations.

Over the past years, the Ministry has worked with MACSI to address seven of the eight recommendations. It is now working with MACSI to ensure the Board evaluation process is implemented.

We continue to recommend that the Ministry of Health ensure MACSI implements all recommendations of the report.

Health Information Solutions Centre information technology security—a follow-up

In 2006-07, we examined processes of the Health Information Solutions Centre of the Ministry of Health (HISC) to protect the confidentiality, integrity, and availability of client information technology systems and data. We made six recommendations to help HISC improve its processes.

Our 2007 Report – Volume 3 describes our work, findings, and recommendations. In January 2008, PAC agreed with our recommendations.

We did our first follow-up in September 2009 to assess the progress HISC made to address our recommendations. Our 2009 Report – Volume 3 describes the result of our work. At that time HISC had implemented two of our six recommendations.

In September 2010, we did a second follow-up to assess HISC's progress towards addressing the four remaining recommendations. We describe below our recommendations (in italics) and what HISC has done to implement them.

We recommended that the Health Information Solutions Centre of the Ministry of Health meet its service level commitments to its clients related to firewall management and disaster recovery.

HISC uses service level agreements to manage client expectations. These agreements set out the responsibilities of HISC and its clients. HISC has implemented processes to monitor firewalls to help it identify threats. HISC does not have an approved and tested disaster recovery plan as required in its service level commitments to clients (see disaster recovery plans below). HISC has partially met this recommendation.

We recommended that the Health Information Solutions Centre of the Ministry of Health follow its procedures for controlling user access to systems and data.

HISC has improved its management of user accounts and passwords to better control user access to systems. HISC has fully met this recommendation.

We recommended that the Health Information Solutions Centre of the Ministry of Health protect systems and data from security threats by adequately configuring, updating, and monitoring its computers and network equipment.

HISC has implemented processes and equipment to allow it to better monitor for security threats. HISC has fully met this recommendation.

We recommended that the Health Information Solutions Centre of the Ministry of Health have an approved and tested disaster recovery plan for systems and data.

HISC does not have an approved and tested disaster recovery plan for its data centre. Management told us that HISC continues to make progress in developing a second data centre for disaster recovery purposes.

We continue to recommend that the Health Information Solution Centre of the Ministry of Health have an approved and tested disaster recovery plan for systems and data.

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.[8]

PAC REPORT YEAR[9]	OUTSTANDING RECOMMENDATION	STATUS
Saskatchewan Association of Health Organizations – Payroll System Security		
2007	PAC concurs: 2E-1 that the Saskatchewan Association of Health Organizations monitor the security controls of its Internet Personnel Front End (IPFE) service provider to protect systems and data.	Partially implemented (as at March 31, 2009). We plan to do a follow-up in 2012.

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[8] For the definitions of the key terms used in the table, see Chapter 24 – Standing Committee on Public Accounts.

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