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20

Social Services

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Main points

The Ministry of Social Services (Ministry) needs to do more to ensure all children who are the responsibility (wards) of the Minister receive proper care.

The Ministry has not provided us evidence of its work to ensure the safety and well being of wards of the Minister residing on reserves. Accordingly, we do not know if the Ministry's process to monitor the care received by children residing on reserves is achieving its objectives.

The Ministry must also take steps to ensure staff follow the established policies for child care. For example, staff must review and approve foster homes when placing more than four children in a foster home. Continued lack of compliance with established policy could result in foster families not receiving the support they need and the wards of the Minister not receiving the required care.

The Ministry has made progress towards better supervising community based organizations and managing social assistance programs. But, it needs to do more to strengthen its information technology security processes to better secure its information systems and data.

The Ministry's processes to secure physical information are adequate except that it needs to:

- ◆ provide regular security awareness training to employees
- ◆ follow its policies for removing access to information for terminated and transferred employees
- ◆ establish a process for consistent tracking of confidential information and files

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Introduction

The mandate of the Ministry of Social Services (Ministry) is to support citizens at risk as they work to build better lives for themselves through economic independence, strong families, and strong community organizations. The Ministry assists these efforts through income support, child and family services, support for persons with disabilities, efforts to develop affordable housing, and by building greater capacity in community-based organizations.¹

The Ministry received \$740 million from the General Revenue Fund to deliver its programs and had revenues of \$41 million. Information about the Ministry’s revenues and expenses appears in its annual report (see www.socialservices.gov.sk.ca).

The following is a list of major programs and spending:

	<u>Original Estimates²</u>	<u>Actual</u>
	(in millions of dollars)	
Employment support and income assistance	\$ 314	\$ 340
Community inclusion	152	133
Child and family services	125	131
Supporting families and building economic independence	70	70
Central management and services	41	35
Housing	30	30
Other	1	1
	<u>\$ 733</u>	<u>\$ 740</u>

¹ *Ministry of Social Services Annual Report, 2009-10.*

² Saskatchewan Finance, *Saskatchewan Provincial Budget Estimates for the fiscal year ending March 31, 2010.*

Special purpose funds and Crown agency

The Ministry is responsible for the following special purpose funds (funds) and Crown agency:

	<u>Year-end</u>
Social Services Central Trust Account	March 31
Valley View Trust Accounts and Fund	March 31
Saskatchewan Housing Corporation	December 31

We reported the results of our audit of the Saskatchewan Housing Corporation for the year ended December 31, 2009 in our 2010 Report – Volume 1.

Later in this chapter, we describe the results of our audit of the Ministry's processes to secure physical information. The chapter also provides an update on the past recommendations of the Standing Committee on Public Accounts that the Ministry has not yet implemented and are not discussed in this chapter.

Audit conclusions and findings

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

- ◆ **the Ministry of Social Services had adequate rules and procedures to safeguard public resources except as described in this chapter**
- ◆ **the Ministry of Social Services complied with authorities governing its activities and the activities of its funds relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except as described in this chapter**
- ◆ **the financial statements of the funds are reliable**

We report our findings under four headings: general administration, protecting children in care, providing social assistance, and supervising community-based organizations.

General administration

Adequate agreement for disaster recovery required

In 2007, we recommended that the Ministry of Social Services sign an adequate agreement with the Information Technology Office (ITO) that includes network security and disaster recovery requirements. In January 2008, the Standing Committee on Public Accounts (PAC) agreed with our recommendation.

The Ministry uses ITO to provide information technology services. The Ministry's agreement with ITO does not adequately address disaster recovery requirements. The agreement does not list the Ministry's key applications and its recovery time objectives. Although one of the Ministry's service providers that ITO manages performs disaster recovery testing periodically for major systems, it does not test all of the Ministry's significant systems. As a result, neither the Ministry nor ITO knows whether it can restore all of the Ministry's critical systems and data in the event of a disaster.

Lack of an adequate disaster recovery plan could result in systems, data, and services not being available to the Ministry.

We continue to recommend that the Ministry of Social Services sign an adequate agreement with the Information Technology Office that includes network security and disaster recovery requirements.

Monitoring of ITO security required

In 2008, we recommended that the Ministry of Social Services monitor the effectiveness of the Information Technology Office's security to protect the Ministry's computer systems and data. In December 2008, PAC agreed with our recommendation.

ITO became the custodian for the Ministry's computer systems and data in 2008. To know that its computer systems and data are secure, the Ministry needs to know if ITO provides adequate security.

The Ministry receives monthly service reports from ITO. The service reports include information on ITO activities such as service levels and costs. These service reports do not identify all the security issues at ITO relevant to the Ministry's systems and data. If the service reports included such information, it would allow the Ministry to assess and decide solutions to the identified security issues.

Controlling users' access to systems and data is important to make systems and data secure. The Ministry receives user access reports from ITO. The reports identify who has access to the network and the specific applications. The Ministry does not properly use those reports to ensure only authorized employees have access to its systems and data. We found that 66% of the individuals we sampled who were no longer employed by the Ministry did not have their access to systems and data removed on a timely basis.

We continue to recommend that the Ministry of Social Services monitor the effectiveness of the Information Technology Office's security to protect the Ministry's computer systems and data.

Multi-year information technology plan required

In 2008, we recommended that the Ministry of Social Services establish an adequate information technology plan. In December 2008, PAC agreed with our recommendation.

Although the Ministry prepared a budget for IT operations and prepares a business case for each IT project, it did not have a multi-year IT plan with links to its strategic business objectives. It should do so. An adequate multi-year IT plan would help ensure that the use of Ministry's resources support its strategic objectives and would help management to address threats and risks to the security of the Ministry's systems and data.

We continue to recommend that the Ministry of Social Services establish an adequate information technology plan.

Business continuity plan needs testing

Since 2003, we have recommended that the Ministry of Social Services complete its business continuity planning by testing its business continuity plan (BCP). In September 2004, PAC agreed with our recommendation.

The Ministry has developed a BCP for its critical programs and services and prepared documentation to support BCP testing. The Ministry updated the plan during the year for pandemic planning purposes and performed testing. The Ministry needs to test all of its critical programs and services to ensure the effectiveness of its plan.

We continue to recommend that the Ministry of Social Services complete its business continuity planning by adequately testing its business continuity plan.

Protecting children in care

The Child and Family Services Act requires the Minister of Social Services to intervene on a child's behalf when the child is in need of protection due to physical, sexual, or emotional abuse or neglect. The Ministry has services designed to protect children from abuse or neglect, support families and communities in caring for children, assist people facing family violence, and assist families to adopt children under *The Adoption Act*.

The Ministry provides care for children requiring protection and out-of-home care. Children placed in out-of-home care can be either wards or non-wards. The Minister assumes legal responsibility for wards and acts as parent with the rights and obligations of a parent. Non-wards are those children that the Minister helps to support without having legal custody of the child.

A non-ward is a child that the courts may place in the custody of a person of sufficient interest rather than with the Minister. A person of sufficient interest is a person who is not a parent of the child but who, in the opinion of the court, has a close connection with the child. A person of sufficient interest may be an extended family member or, in the case of a status Indian child, the chief of the Indian Band or its designate.

Tracking children in care

In 2008, we recommended that the Ministry of Social Services implement a system to know how many children are the Minister's responsibility, who they are, and where they live. In December 2008, PAC agreed with our recommendation.

The Ministry does not have a process to know how many wards the Minister cared for during the year. For the last two years, we have asked the Ministry's officials to provide us information about the Minister's wards; i.e., how many they are, who they are, and where they live. We have not yet received a complete response from the Ministry on this matter.

The Ministry is in the process of replacing their case management system with a new system that both the Ministry and First Nation child and family agencies can use. The Ministry expects to implement this system in 2011.

On October 5, 2010, management told us that the Ministry has information about the Minister's wards residing off reserve and that it receives similar information from First Nations agencies once a month. We will examine this process next year.

We continue to recommend that the Ministry of Social Services implement a system to know how many children are the Minister's responsibility, who they are, and where they live.

Caring for children residing off reserves

A child can be placed in the care of the Minister on a temporary or permanent basis through a court order or a voluntary agreement with the parent(s). The Minister places those children in the care of foster families, alternate care providers (e.g., extended family members), a residential group home, or other facilities. Care providers must meet the child's basic developmental and special needs.

To provide care for the wards of the Minister residing off reserves, the Ministry arranges for such children to reside either with foster care parents, alternate care providers³, or in group homes and other facilities. The Ministry is responsible to reimburse the care providers for expenses incurred for these children.

The Ministry has policies, standards, and procedures (processes) to ensure it places children requiring care with appropriate caregivers. It also has processes to transfer a First Nations child apprehended off reserve to a First Nations child and family services agency. The agency places the child with a caregiver on reserve.

The Ministry has established adequate processes for placing and protecting children. However, employees do not always follow those processes. Because employees do not always follow those processes, the Ministry does not know if children in care are safe and receiving proper care.

Since 2003, we have recommended that the Ministry of Social Services follow its rules and procedures to ensure children in care are protected and the payments to custodians are authorized. In September 2004, PAC agreed with our recommendation.

The exhibit below shows the results of our work on how well employees of the Ministry followed the established processes.

Exhibit 1—Percentage of client files we sampled did not comply with child protection policies

	2010	2009	2008	2007	2006
No criminal record check*	11%	20%	17%	27%	13%
Inadequate contact with children	47%	53%	39%	35%	21%
No agreement with foster care provider	8%	6%	10%	0%	13%

* Non-compliance generally relates to non-care providers in the home

The Ministry needs to do more to ensure its employees comply with established processes. Lack of employees' compliance with established

³ Foster care providers usually do not have any prior relationship with the child. Alternate care providers are extended family members or other persons who have a close connection to the child.

processes increases the risk that children under care may not be adequately protected. Also, lack of agreements with care providers could result in unauthorized payments to the care providers.

We continue to recommend that the Ministry of Social Services follow its processes to ensure that children in care are protected and the payments to custodians are authorized.

Foster care providers

In our 2008 Report – Volume 3, we recommended that the Ministry of Social Services follow its policies to review and approve foster homes when placing more than four children in the foster home. In December 2008, PAC agreed with our recommendation.

The Ministry has policies to limit the number of children in the care of a foster parent. Generally, the policies allow placing more than four children in one foster home only under certain conditions and with specific approvals. Under the established policies, senior managers are required to review and approve the placement of more than four children in a foster home. Senior managers are also required to review and re-approve the placement every two weeks. The review and re-approval help ensure compliance with policy conditions, proper assessments of the situation, safety and proper care of children, and adequate support for the foster family.

The exhibit below shows the results of our work on how well employees of the Ministry followed the Ministry’s established process.

Exhibit 2—Percentage of client files we sampled where

	2010	2009	2008
More than four children were in care in a foster home	75%	63%	52%
Bi-weekly review and re-approval not done	74%	74%	56%

Seventy-five percent of the foster home files that we examined periodically had more than four children. The majority of such foster homes had inadequate evidence of senior managers’ regular bi-weekly review and re-approval allowing more than four children.

Continued lack of compliance with established policies increases the risk that foster families may not receive the support they need and the wards of the Minister may not receive the care they need.

The Ministry must take steps to ensure employees follow the established policies.

We continue to recommend that the Ministry of Social Services follow its policies to review and approve foster homes when placing more than four children in the foster home.

Caring for children residing on reserves

The Ministry makes agreements with First Nations child and family services agencies⁴ (First Nations agencies) to provide child welfare services on the Ministry's behalf for First Nations children residing on reserves. Section 61 of *The Child and Family Services Act* allows the Minister to make such agreements allowing the First Nations agencies to exercise the powers of the Minister specified in the agreement. The Ministry has such agreements with 18 First Nations agencies. These First Nations agencies report to their boards. The Government of Canada pays most of the operating costs for on-reserve services provided by the First Nations agencies.

Under the law, First Nations agencies can obtain custody of a child on behalf of the Minister in one of the following ways:

- ◆ using the Minister's powers specified in the agreements, obtain either a court order for a child apprehended on reserve or accept a child whose parent(s) voluntarily place the child in the First Nations agency's care
- ◆ accept transfer of First Nations children from the Ministry that it apprehended off reserve when the Ministry considers the transfer desirable

To obtain custody of a child in need of protection, First Nations agencies use the Minister's powers specified in the agreement to approach a court

⁴ First Nations agencies are not-for-profit community based organizations that individual First Nations establish to carry out child and family service programs on related First Nation reserves.

of law to seek custody of the child. When the court is satisfied that the child needs protection and there is no person of sufficient interest, it grants custody to the Minister and the child becomes a ward.

For children who are wards of the Minister and reside on reserves, the Ministry must have adequate processes to ensure those children receive appropriate care similar to those residing off reserves.

In our 2008 Report – Volume 3, we recommended that the Ministry of Social Services:

- ◆ make agreements with First Nations child and family services agencies to require timely and relevant information to ensure proper care for children who are wards of the Minister
- ◆ adequately monitor the First Nations child and family services agencies' compliance with the Ministry's standards for approval of out-of-home care providers
- ◆ implement a process to ensure the adequacy of First Nations child and family services agencies' long-term case planning for children who are wards of the Minister
- ◆ seek regular personal contact with children who are wards of the Minister and regularly review the First Nations child and family services agencies' child protection files

In December 2008, PAC agreed with our recommendations.

As we stated earlier, the Ministry is in the process of replacing their case management system for child and family services. The Ministry expects to implement the new system in 2011. The Ministry plans to provide access to the new system to the First Nations agencies.

The Ministry has developed a standardized process to monitor the care children residing on reserves receive. To assess whether the process is achieving the objective, we asked the Ministry to provide us its reports related to the Ministry's monitoring of children who are wards of the Minister and reside on reserves, its findings, and any corrective actions it took.

As in the past year, in early 2010, the Ministry agreed to provide us with this information for each First Nations agency. However, as of August 2010, we received only one First Nations agency report. As such, we are unable to make our assessment.

Two years have gone by but the Ministry is unable to provide us evidence of its work to ensure the safety and well-being of children who are wards of the Minister and reside on reserves. As a result, we are not able to assess whether the Ministry's process is achieving its objective.

Management told us that the Ministry has completed file reviews for 16 out of 18 First Nations agencies and that it continues to work closely with these agencies to facilitate a process for sharing information with our Office.

We continue to recommend that the Ministry of Social Services:

- ◆ make agreements with First Nations child and family services agencies to require timely and relevant information to ensure proper care for children who are wards of the Minister
- ◆ adequately monitor the First Nations child and family services agencies' compliance with the Ministry's standards for approval of out-of-home care providers
- ◆ implement a process to ensure the adequacy of First Nations child and family services agencies' long-term case planning for children who are wards of the Minister
- ◆ seek regular personal contact with children who are wards of the Minister and regularly review the First Nations child and family services agencies' child protection files

Providing social assistance

Social assistance payments

Since 2000, we have recommended that the Ministry of Social Services follow its established processes to ensure that only eligible persons

receive social assistance and that they receive the correct amount of assistance. In June 2001, PAC agreed with our recommendation.

In 2009-10, the Ministry made payments totalling \$235 million for social assistance. The Ministry must make many of these payments quickly. A client’s need for food, clothing, and shelter often requires payment that day, or within a few days. In such cases, the Ministry must later verify the client’s eligibility for assistance and the amount that was required.

The Ministry needs a strong post payment process to identify incorrect payments and to recover any overpayments. We assessed the Ministry’s compliance with its established processes to identify incorrect payments. Exhibit 3 shows the results of our work.

Exhibit 3—Percentage of client files we sampled containing inadequate support for and/or payments not made in accordance with regulations

	2010	2009	2008	2007	2006
Needs and expenses	26%	18%	16%	24%	30%
Client identification	0%	0%	0%	2%	10%
Living arrangements	5%	0%	0%	4%	13%
Child support ⁵	9%	8%	0%	0%	8%

We continue to recommend that the Ministry of Social Services follow its established processes that ensure only eligible clients receive assistance and that they receive the correct amount of assistance.

Employment and rental housing supplement payments

Since 2005, we have recommended that the Ministry of Social Services establish adequate processes to ensure that only eligible persons receive Saskatchewan Employment Supplement assistance and that they receive the correct amount of Saskatchewan Employment Supplement assistance. In October 2006, PAC agreed with our recommendation.

Also, since 2007, we have recommended that the Ministry of Social Services establish adequate processes to ensure that only eligible

⁵ Clients must pursue other means of support before being eligible for assistance. A custodial parent receiving assistance is required to pursue child support from the other parent if obtaining such support is possible.

persons receive Saskatchewan Rental Housing Supplement assistance and that they receive the correct amount of Saskatchewan Rental Housing Supplement assistance. In January 2008, PAC agreed with our recommendation.

Under the Saskatchewan Employment Supplement (SES) program, the Ministry gives money to low-income working parents. In 2009-10, the Ministry made payments totalling \$20.4 million under the SES program.

Under the Saskatchewan Rental Housing Supplement (SRHS) program, the Ministry gives money to low-income tenant families and people with disabilities to help them obtain accessible, affordable, and quality housing. In 2009-10, the Ministry made payments totalling \$18.0 million under the SRHS program.

The Ministry has processes for making payments to clients under its SES and SRHS programs. It uses the same system to pay assistance under these two programs. Clients tell the Ministry their employment income, family composition, and rental information when they apply for assistance under SES and SRHS, and monthly thereafter. These factors affect the amount of assistance a client is eligible to receive.

The Ministry regularly monitors SES and SRHS payments by testing a number of clients. The Ministry puts the selected clients' accounts on hold (i.e., no further payments are made) until they submit documents to support their claim. If a client does not submit the required documents, the Ministry closes the account. The Ministry has set a target financial error rate of 4% of total SES and SRHS payments.

Exhibit 4—Percentage of client files the Ministry sampled

	2010	2009	2008	2007	2006
Client did not respond and accounts closed for lack of support	5%	10%	8%	16%	18%
Clients did respond and subsequent verification resulted in payments being assessed as incorrect	11%	12%	14%	16%	15%

During the year ended March 31, 2010, the Ministry found that 5% of the 2,395 clients it tested did not respond or provide written evidence to support their reported income. As a result, the Ministry stopped further

payments to those clients. Of those clients that responded, the Ministry determined that it had overpaid 11% of those clients. The Ministry has processes to collect the overpayments.

The above compliance errors represent about a 6% financial error for these programs. The Ministry needs to do more to reduce the error rate for overpayments.

We continue to recommend that the Ministry of Social Services establish adequate processes to ensure that only eligible persons receive Saskatchewan Employment Supplement assistance and that they receive the correct amount of Saskatchewan Employment Supplement assistance.

We continue to recommend that the Ministry of Social Services establish adequate processes to ensure that only eligible persons receive Saskatchewan Rental Housing Supplement assistance and that they receive the correct amount of Saskatchewan Rental Housing Supplement assistance.

Supervising community-based organizations

The Ministry needs to strengthen its supervision of community-based organizations (CBOs).

The Ministry paid \$143 million to over 300 CBOs that provide services on its behalf. CBOs provide programs including income assistance, group homes, services to enable people to live in their own homes (who otherwise could not), and youth-at-risk intervention programs.

We organize our findings on CBOs into two sections:

- ◆ agreements with CBOs
- ◆ operational performance reports

Agreements with community-based organizations

The Ministry has strengthened its agreements with CBOs that set out the Ministry’s objectives for complying with the law and safeguarding resources.

In 2007, we recommended that the Ministry of Social Services work with CBOs to establish performance measures and targets that better allow it to assess the CBOs progress in achieving the Ministry’s operational objectives. In January 2008, PAC agreed with our recommendations.

The Ministry did not address our recommendation during the year. It does not require the CBOs to set performance measures and targets to enable them to report their progress in meeting the Ministry’s objectives. As a result, it does not know if CBOs are achieving the Ministry’s operational objectives.

We continue to recommend that the Ministry of Social Services work with community-based organizations (CBOs) to establish performance measures and targets that allow the Ministry to better assess the CBOs’ progress in achieving the Ministry’s operational objectives.

Operational reports

The Ministry requires CBOs to submit annual operational performance reports describing their services and activities. The exhibit below shows the results of our work for the past five years.

Exhibit 5—Percentage of CBO operational reports we sampled that were not received within the required time

	2010	2009	2008	2007	2006
Prior year annual operational report not received within 3 months of the fiscal year-end	37%	40%	18%	50%	Not available

The Ministry needs to do more to ensure CBOs comply with reporting requirements. It must require all CBOs to submit operational reports along with their financial reports.

In December 2009, the Ministry created a CBO Contract Management Unit. Management told us the purpose of this unit is to implement and maintain processes that result in more consistent monitoring and accountability over CBOs throughout the Ministry.

In 2007, we recommended that the Ministry of Social Services perform timely reviews on all the performance information submitted by the CBOs. In January 2008, PAC agreed with our recommendations.

Exhibit 6 shows the Ministry’s progress to review CBOs’ performance reports within six months of the CBOs’ fiscal year-end.

Exhibit 6—Percentage of CBO performance information that we sampled received within the required time but not reviewed within six months of the fiscal year-end

	2010	2009	2008	2007	2006
Performance information received but not reviewed	89%	23%	59%	90%	100%

The Ministry made good progress in 2009. However, the level of non-compliance increased significantly in 2010. Lack of timely review of CBOs performance information increases the risk that the Ministry may not be able to take corrective actions when needed.

We continue to recommend that the Ministry of Social Services perform timely review on all the performance information submitted by the CBOs.

Processes to secure physical information

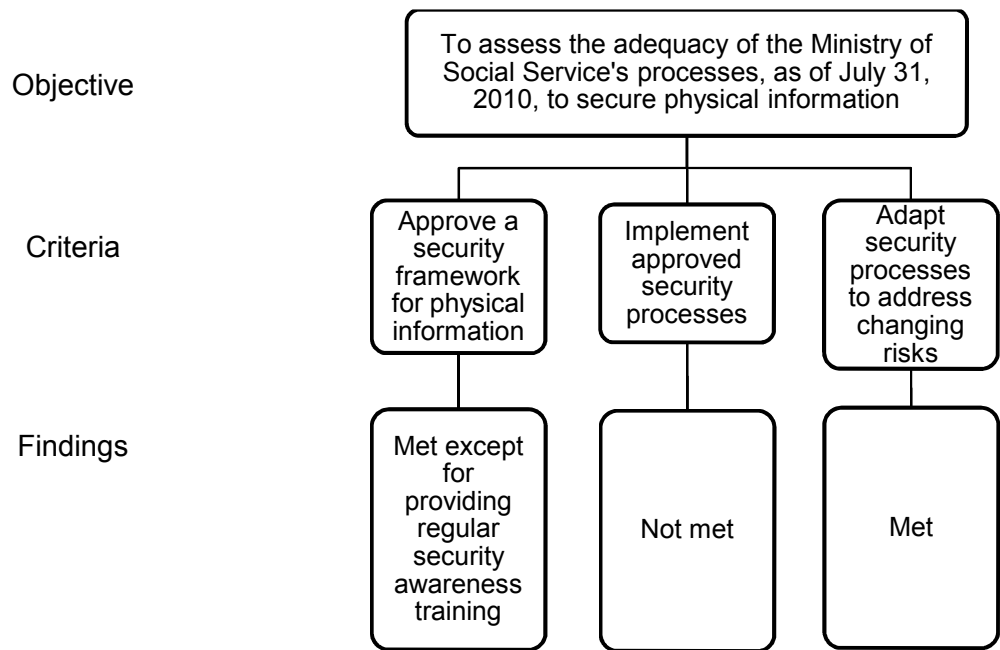
Background

In carrying out its mandate, the Ministry receives and stores private sensitive information (e.g., the information the Ministry uses to determine assistance for eligible citizens; personal and private information gathered during visits to clients’ homes). The Ministry must have adequate processes to secure this information. That is, the Ministry must have processes to preserve the confidentiality, integrity, and availability of the information gathered.

The Ministry maintains information in both electronic and physical form. This audit focuses on Ministry information in physical form.⁶ The Ministry maintains this information across many locations including 20 service centres.⁷

The Ministry must have effective processes to secure physical information. Inadequate processes could lead to unauthorized disclosure or alteration of sensitive personal information, and loss of information resulting in loss of public confidence.

Our objective, criteria, and summary findings



To conduct this audit, we followed the *Standards for Assurance Engagements* published in the *CICA Handbook - Assurance*. To evaluate the Ministry's processes, we used criteria that we established based on the work of other auditors and current literature listed in the selected references. Management agreed with the above criteria.

⁶ Our Office has made past recommendations regarding the Ministry's use of computer systems and data (e.g., electronic information) and regarding the services it receives from information technology service providers.

⁷ Service Centres are offices located throughout the province that the Ministry uses to deliver its programs to clients.

Our conclusion and recommendations

We concluded that the Ministry of Social Service's processes, as at July 31, 2010, to secure physical information were adequate except for the matters covered by the recommendations below.

1. We recommend that the Ministry of Social Services provide regular security awareness training to employees to help ensure premises and equipment are adequately secured.
2. We recommend that the Ministry of Social Services follow its policies for removing access to information for terminated and transferred employees.
3. We recommend that the Ministry of Social Services establish a process to track movement of confidential information and files.

Our detailed findings

We set out below what we expected (*in italics*) for each criterion and our detailed findings.

Approving a security framework for physical information

We expected the Ministry to approve a security framework for physical information by:

- ◆ *identifying risks to information*
- ◆ *assigning responsibility for information security*
- ◆ *promoting security awareness*

To help identify risks to information, the Ministry conducted a survey in early 2010 of all its service centres. The survey included identifying physical security risks at its various locations across the province. The Ministry is responding to risks identified by prioritizing and undertaking capital improvements (e.g., installing alarm systems).

The Ministry has an approved security framework. The framework outlines expectations on physical security and privacy guidelines. It also

sets out the roles and responsibilities of all employees for security. Agreements with third parties (e.g., for cleaning, shredding) include clauses for protecting confidentiality of information.

The Ministry promotes security awareness through employee training and orientation. During 2009, the Ministry provided training to all employees regarding the security framework. However, the Ministry does not have a formalized process to provide security awareness training to its employees on a regular basis.

Implementing approved security processes

We expected the Ministry to implement approved security processes by:

- ◆ *securing the premises*
- ◆ *securing equipment*
- ◆ *securing information handling*

The Ministry secures its premises with locked doors and requires all visitors to report to reception prior to entering secure areas. Although the Ministry has a clean desk policy that requires employees to put all confidential information in locked equipment each night, we noted that equipment was not always secured after hours and employees did not always follow the clean desk policy. Also during working hours, confidential information is not always secure within offices. To help secure information, the Ministry must ensure its employees escort all visitors in and out of secure areas.

The Ministry needs to follow its policy for removing access to information for terminated or transferred employees. The Ministry has a checklist that must be completed when an employee leaves the Ministry or changes locations. However, its employees did not use the checklist on a consistent basis. As a result, the Ministry's premises remained unsecure when employees left the Ministry's employment (e.g., building/office access codes were not changed).

Employees are not allowed to remove confidential files from service centres. Files at service centres are located in file rooms or in employee's offices when in use. The Ministry, however, does not have a consistent process for tracking files. In some centres, a card system is used to

record when and who removed a file from the file room. Cards in some file rooms were not always accurate. In other centres, employees remove files from the file room without updating the file card. During the audit, we could not find one file because staff could not locate it. Lack of a formalized process for tracking files increases the risk of losing files or disclosing confidential information without detection.

Adapting security processes to address changing risks

We expected the Ministry to adapt security processes to address changing risks by:

- ◆ *analyzing changing risks*
- ◆ *implementing modifications*
- ◆ *reporting effectiveness of security*

The Ministry revisits and updates the security framework as required. As noted above, the Ministry is currently responding to the physical security risks identified during a recent survey. For example, some locations need an adequate file room. The Ministry is addressing this risk by upgrading file rooms within its budget constraints.

Senior management receives weekly email updates regarding all privacy and security breaches. The Ministry also has a process for incident reporting. For example, a fax was sent to the wrong number, an incident report was completed, and the recipient advised the Ministry that the faxed information was destroyed.

Management at various locations monitor the effectiveness of physical security on a regular basis. Management meets with employees who consistently do not comply with physical security guidelines (e.g. following the clean desk policy).

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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

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

Chapter 20 – Social Services

PAC REPORT YEAR ⁹	OUTSTANDING RECOMMENDATION	STATUS
Ministry of Social Services		
1997	PAC concurs: O.4 When a system that captures the necessary information and consistently records case plans is in place, the Department of Community Resources and Employment should evaluate the effects of case planning.	Partially implemented (as at March 31, 2010). The Ministry does not yet evaluate the effect of case planning.
2005	PAC concurs: 6-5 that the Department of Community Resources and Employment should assess the risk of loss of public money by employees in positions of trust (i.e., responsible for collection, receipt, disbursement or expenditure of public money) and reduce the risk to an acceptable level (e.g., increasing insurance coverage or requiring criminal record checks).	Partially implemented (as at March 31, 2010). In 2005, Public Service Commission (PSC) began the process of identifying positions of trust and ensuring incumbents in those positions provide a criminal record check. PSC is in the fourth year of that five-year process. See Chapter 18-Public Service Commission.
Ministry of Social Services (Saskatchewan Housing)		
2005	PAC concurs: 15-1 that the Saskatchewan Housing Corporation's capital plan should show: - the specific measures the Corporation would use to determine the appropriate size, mix, and condition of the housing portfolio (i.e. performance measures) - the starting point of each measure (i.e., baseline) - what the Corporation expects to achieve with the housing portfolio and by when (i.e., targets)	Partially implemented (as at December 31, 2009). Saskatchewan Housing Corporation needs to continue its work on setting measures, baselines, and targets relating to the condition of its housing portfolio.

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