# Social Services

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## Main points

This chapter includes the results of our 2010 audit of the Saskatchewan Housing Corporation.

To make sure it can provide its critical services in the event of a disaster, Saskatchewan Housing Corporation (SHC) needs to take steps to ensure all of its information technology disaster recovery procedures are tested. SHC's current agreement with its service provider, the Information Technology Office, does not adequately address testing of information technology disaster recovery procedures.

# 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.[1] The Ministry is responsible for the following special purpose funds and Crown agency:

|  | Year-end |
|---|---|
| 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 audits of the Ministry, the Social Services Central Trust Account, and the Valley View Trust Accounts and Fund in our 2010 Report – Volume 2.

This chapter includes the results of our 2010 audit of the Saskatchewan Housing Corporation.

# Saskatchewan Housing Corporation

The Ministry, through the Saskatchewan Housing Corporation (SHC), promotes self-sufficiency and independence by providing housing and housing services for families, seniors, persons with disabilities and others who could not otherwise afford safe and secure shelter. Good quality housing that is affordable has many social, economic, and health benefits.

SHC funds a number of housing programs and services. It provides assistance in the form of forgivable or repayable loans, or grants. Its housing programs and services are directed at low to moderate-income households, and, sometimes, landlords with identified needs. Its programs include social and affordable rental housing, home renovations, repairs and energy retrofit, home adaptations, supports to independent living for seniors, and homeownership options.[2]

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[1] *Ministry of Social Services Annual Report, 2009-10.*
[2] http://www.socialservices.gov.sk.ca/programs-services/housing/

For the year ended December 31, 2010, SHC had revenues of $234 million, expenses of $240 million, and held total assets of $397 million at December 31, 2010.

# Audit conclusions and findings

Our Office worked with KPMG LLP, appointed auditor for SHC, using the framework recommended by the *Report of the Task Force on the Roles Responsibilities and Duties of Auditors* (www.auditor.sk.ca/rrd.html).

**In our opinion, for the year ended December 31, 2010:**

♦   **SHC had adequate rules and procedures to safeguard public resources except for the matter reported below**

♦   **SHC complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing**

♦   **SHC's financial statements are reliable**

## Adequate testing of disaster recovery procedures required

SHC needs to take steps to ensure its business continuity plan (BCP)[3] works.

SHC has an approved BCP for its critical programs and services. Although SHC has tested its BCP for some critical programs and services, it has not tested its information technology disaster recovery procedures.

SHC uses the Information Technology Office (ITO) as its service provider for information technology services. SHC's agreement with ITO does not adequately address who is responsible for testing of disaster recovery procedures and the nature and extent of those tests. As a result, neither

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[3] Business Continuity Plan (BCP) – Plan by an organization to respond to unforeseen incidents, accidents, or disasters that could affect the normal operations of the organization's critical operations or functions. Information technology disaster recovery plans are a component of the BCP.

SHC nor ITO knows whether ITO can restore all of SHC's critical systems and data in the event of a disaster.

1. **We recommend that the Saskatchewan Housing Corporation take steps to ensure information technology disaster recovery procedures are tested.**

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