

Chapter 23

Saskatchewan Housing Corporation

1.0 MAIN POINTS

The Saskatchewan Housing Corporation (SHC) provides housing and housing services to people who could not otherwise afford adequate, safe, and secure shelter. In 2011, SHC complied with authorities governing its activities related to financial reporting, safeguarding resources, revenue raising, spending, and investing.

In 2011, SHC had adequate rules and procedures to safeguard public resources except that it had not ensured that its service provider had tested its disaster recovery procedures. Testing disaster recovery procedures is necessary to ensure critical services can take place in the event of a disaster.

2.0 INTRODUCTION

The Ministry of Social Services (Ministry) is responsible for SHC. The mandate of the 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 In 2011, SHC had total revenues of \$265 million and total expenses of \$263 million. At December 31, 2011, SHC had total assets of \$366 million. SHC's annual report can be found at www.socialservices.gov.sk.ca/housing.

This chapter includes the results of our 2011 annual audit of SHC.

3.0 AUDIT CONCLUSIONS AND FINDINGS

Our Office worked with KPMG LLP, the appointed auditor, to carry out the audit of SHC. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* (www.auditor.sk.ca/rrd.html).

In our opinion, for the year ended December 31, 2011:

- › **SHC had adequate rules and procedures to safeguard public resources except for the matter described in this chapter**
- › **SHC complied with the following authorities governing its activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Saskatchewan Housing Corporation Act

The Financial Administration Act, 1993

Orders in Council issued pursuant to the above legislation.

- › **SHC's financial statements are reliable**

¹ Ministry of Social Services 2010-11 Annual Report, p. 6.



3.1 Agreement for Disaster Recovery Needs Improvement

We recommended that the Saskatchewan Housing Corporation sign an agreement with the Information Technology Office that includes testing of disaster recovery procedures. (2011 Report – Volume 1)

Status – We continue to make this recommendation.

At December 31, 2011, SHC's agreement with its information technology service provider (the Information Technology Office) does not adequately address testing of disaster recovery procedures. As a result, it does not know whether systems and data can be restored on timely basis in the event of a disaster.