



Chapter 6 eHealth Saskatchewan

1.0 MAIN POINTS

This chapter reports the results of the annual audit of the eHealth Saskatchewan (eHealth) for the year ended March 31, 2012.

eHealth's 2012 financial statements are reliable, it complied with its governing authorities, and had effective controls to safeguard public resources except for the following.

eHealth needs to authorize all requests for changes to accounting records on a timely basis. Lack of review and approval increases the risk of fraud and errors without timely detection.

eHealth needs to improve its information technology security. Without strong security processes, eHealth cannot ensure the confidentiality, integrity, and availability of its own information technology systems and data, or systems and data that it operates and maintains for the regional health authorities.

2.0 INTRODUCTION

Saskatchewan Health Information Network (SHIN) was established as a Treasury Board Crown Corporation by Order in Council 581/1997. SHIN was renamed eHealth Saskatchewan by Order in Council 734/2010.

eHealth's mandate is to procure, implement, own, operate and manage the Saskatchewan electronic health record (EHR), and where appropriate other health information systems. These other systems include the associated provincial components and infrastructure to facilitate improved health provider and patient access and use of electronic health information. eHealth also establishes the provincial health information and technology standards necessary to access the Saskatchewan EHR and the associated provincial components and infrastructure.¹

3.0 AUDIT CONCLUSIONS. SCOPE AND FINDINGS

In our opinion, for the year ended March 31, 2012:

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

¹ *Saskatchewan Provincial Budget 12-13 Estimates*, p. 181.

The Crown Corporation Act, 1993
The Financial Administration Act, 1993
The Tabling of Documents Act, 1991
The Health Information Protection Act
 Orders in Council issued pursuant to the above legislation

» eHealth had reliable financial statements

We used the control framework developed by the Canadian Institute of Chartered Accountants (CICA) to make our judgments about the effectiveness of eHealth's controls. The CICA defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

In our 2011-12 audit, we examined the effectiveness of eHealth's controls to procure, implement, operate and manage health information systems. Also, we examined the effectiveness of the controls it used to keep reliable financial records and prepare reliable financial reports.

3.1 Changes to Accounting Records Need Approval

eHealth needs to authorize all requests for changes to accounting records (journal entries) on a timely basis.

eHealth does not require management to review and approve all journal entries before making changes to its accounting records. Lack of review and approval increases the risk of fraud and errors without timely detection.

1. We recommend that eHealth Saskatchewan approve all requests for changes to accounting records (journal entries) before changing its accounting records.

3.2 Better Compliance with Information Technology Security Policies Needed

eHealth needs to strengthen its information technology security.

eHealth has documented information technology (IT) security policies. However, it has not documented procedures that staff must follow to implement those policies. For example, checklists for security checks and periodic maintenance would ensure that tasks are completed on a timely basis. Without strong security processes, eHealth cannot ensure the confidentiality, integrity, and availability of its own IT systems and data, or systems and data that it operates and maintains for the regional health authorities.

We found that staff did not follow policies when disposing of old computers. As a result, eHealth inappropriately disposed of 43 computers, some of which had personal health information on their hard drives. eHealth later recovered 36 of the hard drives. The remaining seven hard drives have not been recovered. eHealth forensically examined 27 of the recovered drives and determined no information on the 27 hard drives was



accessed after disposal. eHealth did not forensically examine the remaining nine hard drives because they either never left the Ministry of Health's possession, or had been already destroyed prior to physical recovery of the computers.

- 2. We recommend that eHealth Saskatchewan follow its policies when disposing of information technology and communication equipment.**

3.3 Disaster Recovery Plan Needed

We recommended that eHealth Saskatchewan have an approved and tested disaster recovery plan for systems and data (2007 Report – Volume 3; PAC agreement January 8, 2008)

Status – We continue to make this recommendation.

A disaster recovery plan defines staff responsibilities and documents system recovery process.

eHealth does not have an approved and tested disaster recovery plan for its data centre that identifies how to restore IT systems and data in the event of a catastrophic IT event. Also, as eHealth provides regional health authorities some IT services, its disaster recovery plan should address regional health authorities' requirements for recovery of their systems and data. Although some regional health authorities have documented disaster recovery plans, the adequacy of those recovery plans very much depends on the adequacy of the recovery plan of eHealth (see Chapter 19). Once eHealth has developed a complete plan, it needs to test the plan to assess its effectiveness.