

## Chapter 14

# Labour Relations and Workplace Safety

### 1.0 MAIN POINTS

The Ministry of Labour Relations and Workplace Safety (Ministry) complied with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. It had effective rules and procedures to safeguard public resources except that it needs to consistently follow its established procedures for promptly removing user access to its computer systems and data for individuals who no longer work for the Ministry.

### 2.0 INTRODUCTION

The Ministry is responsible for enforcing and promoting awareness of labour standards and occupational health and safety. The Ministry also provides mediation and conciliation services to help resolve workplace disputes, as well as advocacy services on behalf of injured workers.<sup>1</sup>

As of March 31, 2014, the Ministry had 151 full-time equivalent positions in five divisions (i.e., Central Services, Labour Relations and Mediation, Labour Standards, Office of the Workers' Advocate, and Occupational Health and Safety).<sup>2</sup>

### 2.1 Financial Overview

As shown in **Figure 1**, in 2013-14, the Ministry spent \$17.6 million on its programs. Also, in 2013-14, the Ministry had revenues of \$12.0 million, including \$11.7 million from the Workers' Compensation Board under *The Occupational Health and Safety Act, 1993* primarily for the costs of the Ministry's industrial safety program. Details of the Ministry's revenue and expenses are included in its annual report (see [www.lrws.gov.sk.ca](http://www.lrws.gov.sk.ca)).

<sup>1</sup> Ministry of Labour Relations and Workplace Safety, *13-14 Annual Report*, p 3.

<sup>2</sup> Ibid.

**Figure 1 – Major Programs and Spending**

	Estimates 2013-14	Actual 2013-14
	(in millions)	
Central Management and Services	\$ 4.7	\$ 3.7
Occupational Health and Safety	8.5	8.6
Labour Standards	2.7	2.8
Labour Relations Board	1.0	0.9
Labour Relations and Mediation	0.8	0.7
Workers' Advocate	0.7	0.7
<b>Total Appropriation</b>	<b>18.4</b>	<b>17.4</b>
Capital Asset Acquisitions	0.3	0.2
Amortization of Capital Assets	0.1	0.1
<b>Total Expenses</b>	<b>\$ 18.8</b>	<b>\$ 17.6</b>

Source: Ministry of Labour Relations and Workplace Safety, 13-14 Annual Report.

### 3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2014:

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

*The Financial Administration Act, 1993*

*The Government Organization Act*

*The Human Resources, Labour and Employment Act*

*The Labour Standards Act*

*The Labour Standards Regulations, 1995 (sections 29 and 30)*

*The Occupational Health and Safety Act, 1993*

*The Public Service Act, 1998*

*The Public Service Regulations, 1999*

*The Purchasing Act, 2004*

*The Trade Union Act*

*Regulations and forms, Labour Relations Board (section 30)*

*The Conciliation Board Regulations (section 17)*

*The Wages Recovery Act*

*The Crown Employment Contracts Act*

*The Tabling of Documents Act, 1991*

Orders in Council issued pursuant to the above legislation

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

Assessing the Ministry's rules and procedures to safeguard public resources includes assessing the design and effectiveness of the Ministry's control activities related to revenue, payroll, payments, and financial reporting.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we outline a key observation from our assessments and the resulting recommendation.

### 4.1 Prompt Removal of User Access Needed

Ministry staff did not consistently follow the Ministry's established procedures for removing user access to its computer systems and data for individuals who no longer worked for the Ministry.

We found the Ministry did not request the removal of unneeded user access to its network promptly. For 2 out of 10 employees that we tested, the Ministry did not request removal of access until 37 and 48 days after their last day of employment.

Without prompt removal of unneeded user access, the Ministry cannot ensure that only authorized individuals have access to its computer systems and data. As a result, the Ministry may be exposed to the risk of inappropriate access to its confidential information.

1. **We recommend that the Ministry of Labour Relations and Workplace Safety follow its established procedures for prompt removal of unneeded user access to its computer systems and data.**

### 4.2 IT Monitoring

We recommended that the Ministry of Labour Relations and Workplace Safety (formerly part of the Ministry of Advanced Education, Employment and Labour) monitor the effectiveness of the Information Technology Division of the Ministry of Central Services (formerly the Information Technology Office) security controls to protect the Ministry's computer systems and data. (2008 Report – Volume 3; Public Accounts Committee agreement December 9, 2008)

**Status** – No Longer Relevant

The Ministry of Central Services – Information Technology Division does not host or manage any critical financial-related computer systems for the Ministry of Labour Relations and Workplace Safety. The Ministry has a shared services agreement with the Ministry of Advanced Education that includes the provision of IT services.

