

Chapter 20

Saskatchewan Cancer Agency

1.0 MAIN POINTS

For the year ended March 31, 2014, the Saskatchewan Cancer Agency (Agency) had reliable financial statements, and complied with the authorities governing its activities. Also, it had effective rules and procedures to safeguard public resources except that it did not test the effectiveness of its disaster recovery plan as its policies require.

2.0 INTRODUCTION

The Agency was established under *The Cancer Agency Act*. It is responsible for delivering effective and sustainable research, education, prevention, early detection, treatment, and supportive care programs for the control of cancer in Saskatchewan.

In 2014, the Agency had revenues totalling \$155.7 million, expenses totalling \$152.2 million, and held assets totalling \$59.9 million at March 31, 2014.

3.0 AUDIT CONCLUSIONS AND SCOPE

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

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

The Cancer Agency Act
The Regional Health Services Act
The Health Information Protection Act
The Cancer Agency Regulations
The Regional Health Services Administration Regulations
 Orders in Council issued pursuant to the above legislation

- › **The Agency had reliable financial statements**

We used the control framework developed by the Canadian Institute of Chartered Accountants to make our judgments about the effectiveness of the Agency'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.

We examined the effectiveness of the Agency's controls used to administer the revenues, expenses and assets identified in **Section 2.0**. The Agency's significant expenses include salaries, drugs, and medical supplies. Also, we examined the effectiveness of the controls it used to keep reliable financial records and prepare reliable financial reports.



4.0 KEY FINDING AND RECOMMENDATION

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

4.1 Disaster Recovery Plan Testing Needed

The Agency needs to comply with its established information technology (IT) policies.

Well-managed organizations establish appropriate IT policies and comply with those policies to mitigate the risk of unauthorized access, alteration, and loss of IT systems and data. The Agency's key systems include the cancer registry, clinical management, pharmacy, and financial systems.

The Agency has established appropriate policies to protect its systems and data. The Agency's policies require it to test its disaster recovery plan annually. However, contrary to its requirements, it has not tested the disaster recovery plan within the last two years.

- 1. We recommend that the Saskatchewan Cancer Agency test the effectiveness of its disaster recovery plan as its policies require.**