

Chapter 25

Saskatoon Regional Health Authority

1.0 MAIN POINTS

For the year ended March 31, 2014, Saskatoon Regional Health Authority (Saskatoon RHA) had effective rules and procedures to safeguard public resources, and its financial statements were reliable. Also, Saskatoon RHA complied with authorities governing its activities.

During the year, Saskatoon RHA implemented our past recommendations related to security of its information technology (IT) systems and data.

2.0 INTRODUCTION

On August 1, 2002, *The Regional Health Service Act (Act)* created Saskatoon RHA. Saskatoon RHA is responsible for the planning, organization, delivery, and evaluation of health services in its health region and any other area directed by the Minister.

For the year ended March 31, 2014, Saskatoon RHA had operating revenues totalling \$1.123 billion, expenses totalling \$1.122 billion, and an operating surplus of \$1.3 million. In addition, Saskatoon RHA had restricted fund revenues and expenses totalling \$29.1 million and \$47.5 million respectively. At March 31, 2014, Saskatoon RHA held assets of \$593.9 million.

3.0 AUDIT CONCLUSIONS AND SCOPE

Our Office worked with KPMG LLP, the appointed auditor, to carry out the audit of the Saskatoon RHA. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*.¹

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

- › **Saskatoon Regional Health Authority had effective rules and procedures to safeguard public resources**
- › **Saskatoon Regional Health Authority complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Health Information Protection Act
The Housing and Special-care Homes Act
The Regional Health Services Act
The Trustee Act, 2009
The Tabling of Documents Act, 1991
 The Saskatoon Regional Health Authority Board Bylaws
 Regulations and Orders in Council issued pursuant to the above legislation

- › **Saskatoon Regional Health Authority's financial statements are reliable**

¹See our website at www.auditor.sk.ca.



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

In 2013-14, we examined the effectiveness of Saskatoon RHA's financial-related controls used to administer the revenues, expenses, and assets identified in **Section 2.0**. Also, we examined the effectiveness of the controls used to secure its information technology systems and data, keep reliable financial records, and prepare reliable financial reports.

4.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we outline key observations from our assessments and related recommendations.

4.1 Policies and Procedures for Security of Information Technology (IT) Systems and Data in Place

We recommended that Saskatoon Regional Health Authority establish information technology policies and procedures based on a threat and risk analysis. (2004 Report – Volume 3; Public Accounts Committee agreement October 25, 2005)

Status – Implemented

Saskatoon RHA has developed, approved, and implemented IT policies for effectively managing its IT infrastructure.

We recommended that all regional health authorities establish adequate disaster recovery plans and test those plans to ensure their effectiveness. (2009 Report – Volume 3; Public Accounts Committee agreement June 18, 2010)

Status – Implemented

In October 2013, Saskatoon RHA tested its disaster recovery plan for its critical systems and made revisions to the plan based on the test results. Its Board of Directors approved the revised disaster recovery plan in April 2014.