

## Chapter 28

# Saskatchewan Liquor and Gaming Authority – Encouraging Responsible Use of Beverage Alcohol

### 1.0 MAIN POINTS

By February 2015, the Saskatchewan Liquor and Gaming Authority (Liquor & Gaming) implemented the recommendation we made in our *2006 Report – Volume 1* to develop performance measures and targets to evaluate its program to encourage the responsible use of beverage alcohol.

Liquor & Gaming included performance measures and targets in its *Responsible Use Strategic Plan* and reported on its progress towards achieving those targets.

### 2.0 INTRODUCTION

Under *The Alcohol and Gaming Regulation Act, 1997 (Act)*, Liquor & Gaming is responsible for the distribution, control, and regulation of liquor in Saskatchewan. The Act also authorizes Liquor & Gaming to develop, promote, or support activities or programs designed to encourage responsible alcohol consumption.

In 2006, we assessed Liquor & Gaming's processes to encourage the responsible use of beverage alcohol. Our *2006 Report – Volume 1*, Chapter 7, concluded that Liquor & Gaming had adequate processes to encourage responsible use of beverage alcohol except it needed to assign responsibility, prepare a complete plan, and continue to develop performance measures and targets to evaluate its performance. We made three recommendations.

By September 2011, Liquor & Gaming had implemented two recommendations (formally assign responsibility for encouraging responsible use of beverage alcohol and prepare a complete social responsibility plan), but had not fully implemented our recommendation to research and develop performance measures and targets.<sup>1</sup> This recommendation remained outstanding at the conclusion of our last follow-up completed in September 2013.<sup>2</sup>

This chapter describes our fourth follow-up of management's actions on a recommendation we originally made in 2006.

To conduct this review engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook – Assurance*. To evaluate Liquor & Gaming's progress towards meeting our recommendations, we used the relevant criteria from the original audit. Liquor & Gaming's management agreed with the criteria in the original audit.

<sup>1</sup> *2011 Report – Volume 2*, Chapter 19A (p. 392-393).

<sup>2</sup> *2013 Report – Volume 2*, Chapter 46 (p. 315-316).



Our audit approach primarily included discussions with management and review of Liquor & Gaming's most recently completed *Responsible Use Strategic Plan* and status update.

## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2015, and Liquor & Gaming's actions up to that date. We found that Liquor & Gaming implemented our recommendation.

### 3.1 Performance Targets Developed and Results Reported

We recommended that Saskatchewan Liquor and Gaming Authority continue to research and develop performance measures and targets to evaluate its performance in encouraging responsible use of beverage alcohol. (2006 Report – Volume 1; Public Accounts Committee agreement October 31, 2006)

**Status** – Implemented

In 2014, Liquor & Gaming finalized its *Responsible Use Strategic Plan* (Plan). The Plan included Liquor & Gaming's overall objectives for encouraging the responsible use of beverage alcohol, action plans, performance measures, and targets. Management indicated that it was unable to identify outcome measures that would accurately measure the outcome of social responsibility initiatives aimed at modifying human behaviour due to the nature of these initiatives (e.g., information campaigns, training for beverage alcohol servers). As a result, it has selected performance measures and targets that focus on activities and outputs (e.g., amount of brochures distributed, number of individuals trained). Liquor & Gaming's targets clearly outlined what it planned to achieve and by when.

In January 2015, management prepared a report outlining, for each of its overall objectives, the planned actions, performance measures, targets, and actual results. Where targets were not met, the report outlines future action plans. Management plans to update the report to March 2015 and report results to Liquor & Gaming's Executive Committee early in the 2015-16 fiscal year.