

Chapter 22

Saskatchewan Cancer Agency

1.0 MAIN POINTS

The Saskatchewan Cancer Agency's (Agency) 2015 financial statements are reliable, and the Agency complied with the authorities governing its activities. Also, it had effective rules and procedures to safeguard public resources except that it had not tested the effectiveness of its disaster recovery plan as its policies require.

2.0 INTRODUCTION

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

At March 31, 2015, the Agency had revenues totalling \$162 million (2013-14: \$156 million), expenses totalling \$164 million (2013-14: \$152 million) and held assets totalling \$60 million (2013-14: \$60 million).

3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2015:

- › **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 published by CPA Canada 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.

During the audit, we examined the effectiveness of the Agency's controls used to administer 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 controls it used to keep reliable financial records and prepare reliable financial reports.

4.0 KEY FINDING AND RECOMMENDATION

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

4.1 Disaster Recovery Plan Testing Needed

We recommended that the Saskatchewan Cancer Agency test the effectiveness of its disaster recovery plan as its policies require. (2014 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)

Status – Not Implemented

Testing disaster recovery plans helps ensure agencies can continue operations and critical systems can be recovered in a timely way in the event of a disaster. Also, the adequacy of the Agency's disaster recovery plan (DRP) depends on the adequacy of the DRP of eHealth Saskatchewan, the operator of the data centre for the Agency.

The Agency has established information technology (IT) policies that require it to test its disaster recovery plan annually. At March 2015, the Agency had not tested its disaster recovery plan within the last three years.

Management indicated that by March 31, 2016, the Agency intends to update its Business Continuity and Disaster Recovery Plans for all IT systems and develop infrastructure requirements for testing and implementation in 2016-17.