Overview by the Provincial Auditor

1.0   REPORT OVERVIEW

This Report (Volume 1) includes the results of our examinations completed by April 25, 2018. Consistent with past reports, we have organized the results of these examinations into three sections—annual integrated audits, performance audits, and follow-up audits.

The following provides an overview of each section of the Report.

Annual Integrated Audits

Integrated audits are annual audits of agencies that examine:
➢ The effectiveness of their financial-related controls to safeguard public resources with which they are entrusted
➢ Their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
➢ The reliability of the financial statements for those agencies that prepare them

Financial-related controls (financial rules and procedures) include processes to plan, evaluate, and co-ordinate the financial activities of an agency. Effective controls help agencies achieve their objectives, and sustain and improve performance.

This section of the Report includes the results of annual integrated audits of almost 60 agencies with fiscal year ends between August 2017 and December 2017. This includes 28 school divisions, 28 pension and benefit plans, and a few Crown agencies. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which report.

This section highlights deficiencies at only a few agencies—five school divisions, and the Municipal Potash Tax Sharing Administration Board.

Areas of concern include: not reviewing and approving monthly bank reconciliations independent of preparation, not following purchasing policies consistently, not having a complete IT disaster recovery plan, and not obtaining Minister approval of board remuneration rates.

Performance Audits

Performance audits take a more in-depth look at processes related to management of public resources or compliance with legislative authorities.

This section of the Report includes the results of 10 performance audits covering a broad range of topics. This includes four audits that looked at how well the Government carried out its regulatory responsibilities, and four audits that looked at the delivery of health-related services. The following provides a recap of each.

Regulatory Audits

The Government plays a critical regulatory role in assuring public health and safety. In two audits, the Office assessed regulatory processes that are to protect the environment and public safety. In another audit, it assessed the processes to ensure homeschooled students receive a quality education, and in yet another audit, the processes to keep workers safe.

Chapter 12: Water Security Agency—Regulating Drainage: The Water Security Agency is responsible for reviewing and approving existing and new drainage works in a way that encourages effective drainage and protects the environment.

The Office examined the Agency's processes to regulate the drainage of water on agricultural lands in the geographic areas assigned to its Yorkton and Weyburn regional offices. These areas have the highest risk of flooding.

We found that the Agency is working to move away from the historical view that it is a landowner's right to drain their land. Its new strategy requires considering the broader implications of drainage and water flows before approving drainage works. A change of this magnitude will take time and sustained commitment to implement.

We found the Agency was in the early stages of implementing this significantly different strategy for regulating drainage, and has much work to do to bring unapproved drainage works into compliance. The Agency should:

> **Drainage works** are any human-made activity intended to remove or reduce water on land or just below the land surface.
>
> **Related Facts:**
>
> ➢ Saskatchewan has over 1,800 miles of organized drainage ditches which drain an estimated 4.5 million acres of farmland
>
> ➢ Laws (since 2015) require all drainage works in the province to be approved
>
> ➢ The majority of drainage works in the province are not approved by Water Security Agency
>
> ➢ Some incorrectly think landowners have a right to drain their land

➢ Finalize its policies for bringing unapproved drainage works into compliance, and broaden them to include policies for assessing water quality and wetland retention.

   About one-half of its policies (including its compliance framework) related to assessing drainage works, enforcement, and prioritization processes were not finalized or approved. Our testing of drainage approval applications found staff did not always follow established processes.

   Finalized policies provide staff with clear direction. Providing clear direction and prioritization is key when going through significant change.

➢ Better document its assessments of applications for approval of drainage works.

   Our testing of drainage approval files showed that staff did not fully consider the downstream impact of proposed drainage works. Not doing so could result in more water going into a receiving body of water than it can handle.

➢ Have a prioritization plan to address existing unapproved drainage works in areas at high risk of flooding.

While draft policies prioritized the Agency's efforts on drainage works in areas at higher risk of flooding, they did not include concrete timeframes for bringing these unapproved drainage works into compliance, or for resolving complaints (requests for assistance) about drainage works. Over one-third of the requests for assistance files we tested were outstanding for more than 20 months. Also, as previously noted, the majority of drainage works in the province are unapproved.

Having unapproved drainage works increases the risk of damage to neighbouring farmland and downstream.

➢ Report on its progress in regulating drainage on agricultural lands.

Senior management, the Board, and the public were not receiving reports on whether regional offices were achieving targets set out in work plans (e.g., resolving requests for assistance within three months) or on success in bringing unapproved drainage works in high-risk areas into compliance.

More robust reporting would help landowners and the public understand the importance of the new strategy and the Agency's progress in implementing it.

Chapter 4: Energy and Resources—Regulating Reported Incidents: Laws exist to protect the environment, property, and safety of the public with respect to the operations of the oil and gas industry. They require oil and gas industry operators to report incidents to the Ministry of Energy and Resources (formerly part of the Ministry of the Economy). In addition, laws require industry operators to remediate the impacted area to a state to which the Minister is satisfied.

Our Office examined the Ministry's processes to regulate that oil, gas, and pipeline industry operators resolve incidents to protect the public and the environment.

> **Reportable incidents** are events that oil, gas, and pipeline industry operators must report by law. They generally relate to the uncontrolled release of substances (e.g., spill, release of gas, leaks), fires, and damage to or malfunction of equipment.
>
> **Related Facts:**
>
> ➢ About 340 oil and gas licensees operated in Saskatchewan in 2016-17
>
> ➢ 66 industry operators reported 657 incidents in 2016-17

We found the Ministry clearly set out what types of incidents oil and gas operators must report and by when. It actively followed up the receipt of expected information, and took steps to investigate the reported incident to mitigate damage caused by the incident.

The Ministry relies on the expertise of its staff to determine risks a reported incident poses and steps to mitigate those risks. Our Office found the nature and timing of involvement of staff at its four field offices varied for similar incidents, as did its documentation of its decisions and the basis for them.

We identified three key areas for improvement. They include:

➢ Documenting its classification of risks of reported incidents, and expectations on the nature and timing of Ministry staff involvement to regulate reported incidents.

A formal risk classification process would foster consistent consideration of the consequence of an incident, and the likelihood of it posing an increased risk to the

environment, and public health and safety. It would also support a consistent approach to handling reported incidents posing similar risks.

➢ Consistently informing industry operators when the Ministry is satisfied that industry operators have resolved reported incidents. This would avoid the risk that industry operators assume incidents are resolved when they are not.

➢ Documenting key activities for regulating reported incidents to ensure the Ministry keeps sufficient and complete records of its actions and decisions. Complete records are essential to facilitate supervision and review, and to readily demonstrate sufficient regulatory actions were taken.

Timely action and response to incidents helps protect people and the environment, and mitigate damage caused by the incident.

Chapter 7: Prairie Valley School Division No. 208—Monitoring Progress of Home-based Learners: Laws give home-based educators both the responsibility for educating their children, and the right to direct their children's education from their home. They also make school divisions responsible for regulating home-based educators to ensure home-based learners receive education appropriate for their age and ability.

Prairie Valley has a large number of home-based learners as compared to the other 27 school divisions in the province. It had 143 home-based learners as of September 30, 2017.

Our Office examined how well Prairie Valley was monitoring the educational progress of home-based learners. We found it did not do enough to fulfill its regulatory role over monitoring the education that home-based learners receive.

Related Facts:
➢ The number of home-based learners in Saskatchewan has doubled over the last ten years to just under 2,500 learners
➢ Home-based learners represent just over 1% of total students in the province
➢ Saskatchewan has the 3rd highest proportion of home-based learners in Canada
➢ Over three-quarters of them are in Kindergarten to Grade 8

For example, the Division needs to fully exercise its authority to monitor home-based education programs. This includes registering home-based education programs in accordance with established requirements, and taking action to obtain all required program documentation from home-based educators.

Having sufficient information from home-based educators is critical to effective monitoring. Reinforcing registration requirements would help the Division hold home-based educators accountable for the education of home-based learners, and help ensure home-based learners receive an adequate education. Effective monitoring helps ensure home-based programs assist home-based learners in making sufficient educational progress for their age and ability, and provide them with a quality education.

Chapter 6: Labour Relations and Workplace Safety—Implementing Strategies to Reduce Workplace Injury Rates: Workplace fatalities cause irreversible and immeasurable harm to those affected. Workplace injuries result in time loss that affects the injured workers and their employers, and is a cost to society.

The Ministry of Labour Relations and Workplace Safety is to encourage, promote, and enforce safe work practices and employment standards to ensure healthy, safe, and productive workplaces. Since 2013, it has had a goal to reduce provincial injury rates to 4.32% by 2020 (a reduction of 50% from the 2012 rate).

Our Office examined the Ministry's processes to achieve this goal and found the Ministry's targeted intervention strategies were making a difference. The provincial rate of workplace injuries declined from 8.65% to 5.25% between 2012 and 2017.

The Ministry worked directly with employers identified as having higher than industry average injury rates, proactively and reactively inspected workplaces, implemented key enforcement activities (including issuing summary offence tickets), and promoted the importance of reducing workplace injuries. It has partnered with the Workers' Compensation Board on a number of these strategies.

Effective processes to reduce workplace injuries contribute to fewer Saskatchewan workplaces having unsafe practices that place workers at risk. In addition, lower workplace injury rates (along with lower total days lost) reduce the cost to businesses through lower premiums for workers' compensation insurance.

Related Facts:

➤ Provincial rate of workplace injuries declined between 2012 to 2017 from 8.65% to 5.25%

➤ Provincial time-loss injury rates declined almost 1% between 2012 to 2017

➤ Priority employers are those with workplace injury rates above the provincial average, the industry average, or with over 30 injury claims

➤ Over 200 priority employers are subject to targeted interventions (Priority Employer Program)

➤ Total workplace injury rates of all priority employers declined between 2012 to 2016 from 9.48% to 5.38%

Delivery of Health-related Services Audits

Chapter 3: Corrections and Policing—Providing Primary Medical Care in Adult Secure-Custody Correctional Centres: Primary medical care refers to first-contact care that family physicians, nurses, or other medically trained personnel typically provide.

Our Office examined the Ministry of Corrections and Policing's processes for the provision of primary medical care to adult inmates in Saskatchewan's four adult secure-custody correctional centres.

We identified the following areas of improvement. The Ministry needs to:

➤ Regularly update provincial medical care policies and adult secure-custody correctional centre medical care directives to keep them relevant and foster a consistent approach to providing medical care.

Related Facts:
➤ The prevalence rate of infectious diseases in the correctional population is higher than in communities

➤ The majority of inmates are vulnerable and come from backgrounds that increase the likelihood of declining health; many may enter centres with unmet and untreated health conditions

➤ Saskatchewan has about 1,800 inmates in its four adult secure-custody correctional centres of which about one-half are sentenced and one-half are on remand

- Require staff to transfer inmate medical files between adult secure-custody correctional centres when inmates move between centres or former inmates re-enter the system. This would facilitate a continuum of care and avoid replication of tests (e.g., blood tests, specialists' reports).

- Promptly respond to adult inmate complaints about medical care and periodically analyze trends in complaints to avoid the risk of jeopardizing inmate health. Analyzing trends could identify systemic or recurring issues in the delivery of medical care within centres, and provide opportunities to adjust.

- Deliver orientation training for the nurse manager positions and monitor the currency of first-aid certifications of correctional staff. Having adequately trained staff helps ensure centres can appropriately respond to medical emergencies.

- Develop and regularly report on measures to evaluate the provision of medical care to inmates to enable assessing whether inmates receive care consistent with its policy (i.e., medical care similar to that experienced by those in the community). In addition, it would help identify areas where its provision of medical care could improve.

Primary medical care received in a correctional centre can play a role in reducing inequality between the health of inmates and the general public, and reducing the risk of introducing diseases into the community.

Chapter 8: Saskatchewan Health Authority (PA Parkland)—Providing Timely Access to Mental Health and Addictions Services: In mental health services, ready access to continuity of care is essential for good client outcomes for those with severe and persistent mental illness. Continuity of care is associated with improved quality of life, community functioning, and satisfaction with services.

The former PA Parkland had the third highest (as compared to other regions) admission rates for alcohol and drug treatments, and number of injection drug users and active outpatient mental health clients.

Our Office examined how timely the Saskatchewan Health Authority provided access to mental health and addiction services in the former PA Parkland Health Region.

PA Parkland was in the early stages of using a model that better matched appropriate services to mental health and addiction clients' needs. Expanded use of this model would allow the system to provide appropriate care while better managing resources.

However, we found demand for mental health and addictions services was outpacing PA Parkland's capacity to supply them. PA Parkland did not always provide mental health and addictions services in a timely manner. For example, its mental health inpatient beds were frequently full; it regularly and increasingly turned away clients seeking detox services; and mental health outpatients

> **Related Facts:**
> - Over 10% of Saskatchewan residents struggle, to some degree, with a mental illness or addiction
>
> - The former PA Parkland Health Region had the second highest spending per capita on mental health in the province after the former Prairie North Health Region
>
> - In the province, PA Parkland had the third highest:
>   - Admission rates for both youth and adults for alcohol and drug treatment
>   - Usage rate of addictions outpatient services
>   - Number of injection drug users, and of active outpatient mental health clients
>
> - PA Parkland became part of the Saskatchewan Health Authority and is within the Northeast integrated service area

increased 20% over prior year. At the same time, its funding of mental health and addiction services remained flat.

Doing a comprehensive reassessment of client demand relative to mental health and addictions services available will support getting the right services at the right place at the right time.

We found between one-tenth to over one-third of mental health and addiction clients did not show up for scheduled appointments or treatments.

Missed appointments disrupt services and waste service capacity. Assessing alternatives (such as reminding clients or identifying reasons for not showing up [e.g., sought treatment elsewhere]) would help decrease the number of no-shows. Recovery is less likely if people quit therapy too early.

Also, PA Parkland kept manual records of services provided to its mental health clients, at times, keeping multiple files for the same client. In addition, it did not have access to information about mental health services provided by other publicly funded health care providers (e.g., family physicians, other service areas) to its clients to enable co-ordination of services.

PA Parkland was starting to implement a new single provincial mental health IT record. Establishing a provincial integrated mental health record system and developing a strategy to collect key mental health and addictions client information from healthcare professionals would help ensure timely information is readily available for client care, and facilitate continuity of client care.

In addition, although PA Parkland provided, on average, eligible clients with access to the Ministry of Social Services' residential spaces sooner than elsewhere, mental health clients waited in hospitals for residential spaces.

Collaborating with the Ministry of Social Services can enhance access to housing options for mental health and addictions clients. Stable housing can lead to better outcomes for people living with complex mental health and addictions issues and avoid using costly hospital-based care when such care is no longer necessary.

Ready access to mental health and addictions services when most needed helps minimize and avoid adverse events. Long waits can lead to people's conditions getting worse, and in some cases, waits can even contribute to death.

Chapter 9: Saskatchewan Impaired Driver Treatment Centre—Delivering the Impaired Drivers Treatment Program: The Centre provides a residential treatment alternative to incarceration for adults convicted of a second or subsequent impaired driving offence. This is the only program in Canada that focuses solely on treating repeat impaired drivers. Each year, it spends about $1 million to operate.

Our Office examined the Centre's processes to deliver its impaired driver treatment program to reduce recidivism (i.e., drive impaired again).

We identified the following areas of improvement. The Centre needs to:

➢ Regularly review its program objectives (last set in 2005), and set measurable expectations to evaluate the program's success. This would allow the Centre to know and show whether its treatment program is effective and whether its activities are reducing recidivism.

➢ Regularly refresh its treatment program to incorporate relevant good practices. For example, instead of applying the same treatment program to all clients, it could offer some customized treatment based on needs of certain populations (e.g., client gender and cultural background). In 2016-17, almost three-quarters of the Centre's clients were male, almost two-thirds of them were between the ages of 25 and 44, and just less than three-quarters of them were Indigenous.

> **Related Facts:**
>
> ➢ Saskatchewan had the highest provincial impaired driving rate in Canada with 575 impaired driving incidents per 100,000 people in 2015
>
> ➢ Saskatchewan had seen the smallest decline in impaired driving rates over the past 30 years as compared to other provinces
>
> ➢ About 16% of people charged with impaired driving in Canada had a previous charge within the last 10 years
>
> ➢ Impaired drivers who caused death or harm were more likely (20%) to have had a prior charge for impaired driving
>
> ➢ The Impaired Driver Treatment Centre:
>
> – Runs a three-week treatment program in Prince Albert
>
> – Accommodates up to 28 co-ed clients
>
> – Receives, as clients, adult offenders referred as part of their court sentence for an impaired driving related charge (three-quarters of clients) or offenders serving impaired driving offences in provincial correctional facilities
>
> – Has a five to eight month wait list

Offering customized treatment would reduce the risk of the program not effectively supporting clients in permanently changing their behaviour.

➢ Consistently collect and complete client information to inform treatment. For example, our testing of client files found one-third of them did not have complete intake information (e.g., information on health issues that may complicate treatment), about one-third did not have complete assessment information, and none of them contained information about one-on-one counselling or prior treatment results. In addition, the Centre did not assign the same identification number to repeat clients—almost 13% of its clients repeat the program.

This information would allow the Centre to provide the appropriate treatment that will help clients to not drive impaired again after leaving the Centre.

➢ Actively connect clients with specific support upon completion of the treatment program. This would reduce the risk of client relapse and repeated impaired driving.

An effective impaired driver treatment program can reduce the rate of repeated impaired driving in Saskatchewan.

Chapter 11: Saskatoon School Division No. 13—Supporting Students with Intensive Needs: Saskatchewan school divisions are required, by law, to accommodate students with intensive needs in the regular program of instruction or provide special programming to meet those students' learning needs.

Saskatoon Public offers various learning supports (e.g., staff, programs, services) in its 49 elementary schools and its specialized school (John Dolan School) to Kindergarten to Grade 8 students with intensive needs. The number of those students is increasing.

Our Office examined how well Saskatoon Public supported the learning of students with intensive needs. We found that it needs to do more.

Saskatoon Public needs to:

➤ Formally estimate the future enrolment of Kindergarten to Grade 8 students with intensive needs; analyze trends in the number of Kindergarten to Grade 8 students with intensive needs and their categories of intensive needs; and determine staff needed to support them.

> **Students with intensive needs** are those assessed as having a capacity to learn that is compromised by a cognitive, social-emotional, behavioral, or physical condition.
>
> **Related Facts:**
> ➤ About 7% of Saskatoon Public's over 16,000 Kindergarten to Grade 8 students were identified as having intensive needs.
>
> ➤ From 2015-16 to 2017-18, the number of Kindergarten to Grade 8 students:
>
> – Identified as having intensive needs increased over 9%
>
> – With multiple disabilities increased over 18%
>
> – Requiring one-on-one support from an educational assistant increased by over 30% (increase of 49 students)
>
> ➤ From 2015-16 to 2017-18, staff supporting students with intensive needs increased 8.5% overall

We found that its assumed rate of increase in future enrolment of students with intensive needs underestimated actual enrolment. Formally estimating changes in future enrolment of students with intensive needs would allow Saskatoon Public to confirm it has the right amount of resources necessary to support those students.

➤ Give staff guidance on expected timelines for completing requested intensive-needs assessments of Kindergarten to Grade 8 students.

We found timeframes to complete assessments took longer than good practice of 10 school days (out of the 195-day school year). For example, speech language assessments took between 20 to 30 school days to complete, and psychologist assessments took 30 to 50 school days. Times varied depending on caseloads, additional testing, and time of year.

Having expected timeframes to complete assessments would help avoid delays in implementing learning supports for students with intensive needs.

➤ Keep documentation of key consultations, discussions, decisions and steps taken for supporting Kindergarten to Grade 8 students with intensive needs including agreement on their learning plans, and assessment information.

Our testing of student files found 13% did not include learning plans, 17% did not have parent-signed learning plans, and about 33% had no evidence of discussions with parents.

Keeping complete documentation would help ensure continuity of supports provided and reduce the risk of repeated, overlooked or forgotten actions to support a student's learning needs. Maintaining assessment information in student cumulative files allows this information to be assessable to parents and staff.

Also, not having documented evidence of parental agreement on the students' learning plans and with students' progress increases the risk of differences of opinion on student's progress. Parental support is important to student achievement.

➢ Regularly monitor progress in achieving learning goals of Kindergarten to Grade 8 students with intensive needs, and centrally monitor whether schools sufficiently support these students to enable progress towards their learning goals.

About one-half of the student files we tested did not have properly signed year-end progress reports, and almost two-thirds of them did not contain a 2017-2018 first term progress report.

Regular monitoring would allow the Division to evaluate deployment of resources and determine whether it is providing sufficient support to students with intensive needs.

➢ Give senior management and the Board of Education enough information to determine the sufficiency of learning supports for Kindergarten to Grade 8 students with intensive needs. This would enable senior management and the Board of Education to evaluate whether the Division is providing students with educational services that are consistent with that student's educational needs and abilities.

Research shows the academic achievement of many students with intensive needs can be similar to their peers when given access to the same educational content with specially designed instruction, supports, and accommodations when needed.

Other Performance Audits

Other topics that the Office examined include purchasing of goods and services at Saskatchewan Water Corporation (**Chapter 10**), and recommending infrastructure projects for federal-provincial funding at Ministry of Government Relations (**Chapter 5**).

Audit Follow Ups

Audit follow-ups are assessments of the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by standing committees on Public Accounts and on Crown and Central Agencies from their review of our reports. We do the first follow-up either two or three years after our initial audit, and every two or three years thereafter until the recommendations are implemented or identified as no longer relevant.

This section of the Report includes the results of 20 follow-ups. The Office systematically assesses the status of outstanding audit recommendations to determine whether agencies have made recommended improvements.

The Office continues to be pleased, on an overall basis, with the progress of agencies in making improvements. For this Report, agencies had implemented three-quarters of the 104 recommendations the Office followed up, and were making good progress on implementing the remaining. This pace of implementation is similar to that reported in our *2016 Report – Volume 2*, and a bit higher than the rate reported in our 2017 Reports (Volume 1 and 2).

The pace of implementation at a few agencies is notable. For example, the former Prairie North Regional Health Authority implemented all 12 recommendations made in our *2015 Report – Volume 2* related to preventing falls in its long-term care facilities. In addition, both the North East and Prairie South school divisions implemented all or almost all recommendations related to increasing Grade 3 Students Reading at Grade Level, and Equipping the Board with Knowledge and Competencies to Govern, respectively. Also, Tourism Saskatchewan implemented three of four recommendations related to managing its use of social media. It relies heavily on the use of social media to achieve its mandate.

Although statistics give a useful indication of progress, the Office recognizes some recommendations may take longer to implement (e.g., implemented in conjunction with other changes, or require the co-operation or involvement of multiple organizations). However, for a few agencies, the pace of implementation was slower than we anticipated.

For example, the former Kelsey Trail Regional Health Authority was not yet maintaining medical equipment consistent with its policy or in accordance with manufacturer standards. We first reported this concern in our *2010 Report – Volume 2*. Our testing identified numerous instances where maintenance was later or less frequent than manufacturer requirements. In addition, its record keeping of maintenance needed improvement. Not maintaining medical equipment in accordance with manufacturer requirements increases the risk that equipment will not work properly or safely when needed. This can have a serious impact on a patient's treatment.

Also, the Ministry of Social Services has only partially implemented three of four recommendations made in 2015 related to minimizing employee absenteeism. It was making some progress in reducing employee absenteeism but more work remains. Only one-third of its supervisors took attendance-support training. Its supervisors continued not to receive sufficient support to determine efficiently the reasons for unplanned absences of employees with higher-than-average unplanned absences. Such information is essential to help staff address the reasons for those absences.

The Ministry was working with the Public Service Commission in this area. Excessive employee absenteeism affects service delivery and staff morale and well-being, and increases costs.

Statistics on the pace of implementation of recommendations provide insight into the culture and attitude towards improving administration and management of public money. The following table summarizes the status of recommendations by agency by follow-up.

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
Initial Follow-Ups						
Ch. 13 - Advanced Education—Working with Advanced Education Sector	2015 Report — V1	2	1	1		
Ch. 20 - Finance—Use of Continuous Improvement Processes	2015 Report – V1	6	6			
Ch. 21 - Government Relations—Co-ordinating Emergency Preparedness	2015 Report – V1	4	1	2	1	
Ch. 22 - Highways and Infrastructure—Addressing Road Safety Concerns on Existing Highways	2015 Report – V2	4	3	1		
Ch. 23 - North East School Division No. 200—Increasing Grade 3 Students Reading at Grade Level	2016 Report – V1	5	4	1		
Ch. 24 - Prairie South School Division No. 210—Equipping the Board with Knowledge and Competencies to Govern	2015 Report – V1	4	4			
Ch. 25 - Regina School Division No. 4—Promoting Positive Student Behaviour	2016 Report – V1	5	2	3		
Ch. 27 - Saskatchewan Government Insurance—Confirming Only Qualified Drivers Remain Licensed	2016 Report – V1	5	4	1		
Ch. 29 - Saskatchewan Health Authority (Prairie North)—Preventing Resident Falls in Long-Term Care Facilities	2015 Report – V2	12	12			
Ch. 31 - Social Services—Minimizing Absenteeism	2015 Report – V2	4		3	1	
Ch. 32 - Tourism Saskatchewan—Managing the Use of Social Media	2015 Report – V2	5	4	1		
Initial Follow-Ups Subtotal		**56**	**41**	**13**	**2**	**0**
Subsequent Follow-Ups[C]						
Ch. 14 - Education Ministry and School Divisions—Transporting Students Safely	2012 Report – V2 2014 Report – V2	22	22			
Ch. 15 - eHealth Saskatchewan—Implementing Electronic Health Records	2009 Report – V3 2012 Report – V2 2016 Report – V1	1	1			
Ch. 16 - eHealth Saskatchewan—Procuring IT Services	2010 Report – V1 2012 Report – V2 2016 Report – V1	2	2			
Ch. 17 - Energy and Resources—Managing Future Cleanup of Oil and Gas Wells	2012 Report – V2 2015 Report – V1	6	4	2		
Ch. 18 - Environment—Regulating Landfills	2013 Report – V2 2015 Report – V2	7	4	3		
Ch. 19 - Finance—Internal Audit in Ministries	2012 Report – V2 2014 Report – V2	4	3		1	
Ch. 26 - Saskatchewan Crop Insurance Corporation—Determining AgriStability Benefits	2013 Report – V1 2015 Report – V2	2	1			1

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
Ch. 28 - Saskatchewan Health Authority (Kelsey Trail)—Maintaining Medical Equipment	2010 Report – V2 2012 Report – V2 2015 Report – V2	3	2	1		
Ch. 30 - Saskatchewan Health Authority (Sun Country)—Administering Medications in Hospitals	2013 Report – V2 2015 Report – V2	1		1		
Subsequent Follow-Ups Subtotal		**48**	**39**	**7**	**1**	**1**
Overall Total		**104**	**80**	**20**	**3**	**1**

Source: Compiled by Provincial Auditor of Saskatchewan.
[A] V – means Volume.
[B] The related Report reflects the report in which: the Office first made the recommendation(s) (for initial follow-ups); and the Office last reported on the status of implementation of outstanding recommendations (for subsequent follow-ups).
[C] For Subsequent Follow-Ups, the Number of Recommendations is the number of recommendations that remained not implemented after the previous follow-up.

2.0 ACKNOWLEDGMENTS

The Office appreciates and thanks the staff and management of all government agencies along with their appointed auditors (if any) for the co-operation it received in the completion of the work included in this Report.

In addition, as Provincial Auditor, I thank the Provincial Auditor team for their diligence, commitment, and professionalism. Only through their hard work can we fulfill our mission—*We promote accountability and better management by providing Legislators and the public with an independent assessment of the government's use of public resources*.

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3.0   ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

Through *The Provincial Auditor Act*, the Provincial Auditor is responsible for auditing the Government of Saskatchewan, including all of its agencies. The Provincial Auditor, the Office, and its staff are independent of the Government.

The Office uses Canadian professional auditing standards published by CPA Canada to carry out its audits. As required by the Act, the Provincial Auditor reports directly to the Legislative Assembly on the results of all examinations, and highlights matters that require the attention of legislators.

It provides legislators with two key accountability reports each year—its business and financial plan, and its annual report on operations. These include a description about the Office, including its purpose, accountability mechanisms, staffing, and key systems and practices. These reports are available on its website. For these reports and further detail about the Office of the Provincial Auditor, see www.auditor.sk.ca.