Overview by the Provincial Auditor

1.0 REPORT OVERVIEW

This Report (Volume 2) includes the results of our examinations completed by October 30, 2018.

The Government prepared reliable Summary Financial Statements for the year ended March 31, 2018 using generally accepted accounting principles for the Canadian public sector. It has done so since 1992. In addition, the Government does a good job of providing information about its fiscal health.

Public Accounts 2017-18—Volume 1 contains more than the audited Summary Financial Statements. Its Financial Statement Discussion and Analysis section visually shows trends in key financial data and ratios, and briefly explains the numbers. This information can help legislators and the public assess and understand the government's fiscal health. The Office encourages legislators and the public to read it.

> The Government of Saskatchewan is comprised of over 240 different agencies. In addition, it administers about 40 pension and benefit plans.
>
> The Government of Saskatchewan and most of its agencies (ministries like Ministry of Justice and Attorney General; Crown agencies like Saskatchewan Health Authority; CIC Crown corporations and related agencies like SaskPower) have a March 31 year-end.

This Chapter provides an overview of each section of the Report (Volume 2)—annual integrated audits, performance audits, and follow-up audits.

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 Report includes the results of annual integrated audits of almost 140 agencies with fiscal year ends ending between January to July 2018. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which report.

For the most part, agencies with year-ends between January to July 2018 had effective financial-related controls, and complied with related financial-related authorities. Those that prepared financial statements prepared reliable ones.[1] However, some exceptions exist.

---

[1] Ministries and a few funds and benefit plans do not prepare financial statements.

The **Annual Integrated Audits** Section of this Report highlights identified deficiencies in financial-related controls at 19 different agencies; the same number as in *our 2017 Report—Volume 2*. Unlike our *2017 Report—Volume 2*, many identified deficiencies in this Report are new.

This Section highlights several agencies not reviewing financial transactions and reports sufficiently. For example, both the Ministry of Government Relations' Northern Municipal Trust Account and Saskatchewan Liquor and Gaming Authority did not review their financial information in adequate detail or with sufficient attention. In both cases, financial information presented for audit contained significant errors. Other agencies with similar deficiencies include Executive Council, the Ministry of Social Services, and Carlton Trail College.

Financial-related controls are the foundation for good management. Busy administrative government staff must keep the importance of financial-related controls in mind when making choices about the use of their time.

> **Financial-related controls** include techniques and ways agencies use to direct and monitor public resources, protect them against fraud, and prevent errors or mismanagement. They help keep financial records complete and accurate. They help ensure the best use of public resources.

This Section also reports various IT deficiencies; we have reported many of these for over a decade. The Office is concerned that the slow pace in addressing these deficiencies may indicate insufficient priority being placed on IT security.

For example, as part of the amalgamation of health authorities, the Saskatchewan Health Authority, as the Government directed, moved the bulk of its IT systems into eHealth Saskatchewan's data centre. The Office continues to have concerns with the completeness of eHealth's IT security policies and disaster recovery plan, and the consistency of its patching of IT systems.

At June 2018, eHealth and the Saskatchewan Health Authority did not have an adequate service-level agreement about IT services eHealth is to provide. Rather, they were still developing an IT plan. They expected the plan to set out IT governance practices, risk assessments, human resource plans, and technology and security requirements.

The Authority relies on IT to deliver and manage its healthcare services. Without a service agreement, the Authority does not have a way to monitor eHealth or hold it accountable.

Another example is some agencies continue not to promptly remove unneeded user access to IT systems, data and networks; and have out-of-date and untested disaster recovery plans.

In today's world, it is not a matter of whether government agencies will be hacked but rather when. Having up-to-date and tested disaster recovery plans helps them minimize disruption in services.

Physical access to government computers is not necessary to gain unauthorized access. Rather hackers are more sophisticated. They look for weak points in IT systems and networks like inactive user accounts. Unused accounts provide hackers with a way to quietly probe IT systems and networks. A search of social media (like LinkedIn) can reveal individuals who have left a government agency, and may provide detail to enable hackers to break an individual's password.

The Office is encouraged that the Public Service Commission is taking leadership in developing a cost-effective IT solution to accelerate the removal of unneeded user access in ministries. Unfortunately, this is not just a ministry problem. Having inactive user accounts longer than needed might lead to compromised government IT systems, data, and networks.

Performance Audits

> **Performance audits** take a more in-depth look at processes related to management of public resources or compliance with legislative authorities. The Office conducts performance audits in accordance with assurance standards set by the Canadian Assurance Standards Board and published by CPA Canada.
>
> Performance audits span a variety of topics and sectors of government. In selecting which areas to audit, the Office attempts to identify topics with the greatest financial, social, health, or environmental impact on Saskatchewan.

This Section of the Report includes the results of six performance audits. The following provides a brief overview of each.

Chapter 21: Carlton Trail College—Equipping the Board with Competencies to Govern

Carlton Trail College, one of seven Saskatchewan regional colleges, has a Cabinet-appointed board.

As of June 2018, Carlton Trail had only a few areas to improve to better equip its Board with the necessary competencies to govern. For example, it must decide how often to reassess desired and existing board competencies. It typically assessed governance practices three times a year instead of annually as good practice suggests. Assessments help identify gaps in competencies; but assessing too often may create inefficiencies and assessment fatigue.

> Many government agencies use boards of directors to oversee and govern management.
>
> For government agencies other than school divisions, Cabinet appoints members to boards. Members of school boards are elected.
>
> Cabinet relies on individual agencies to help them identify members with appropriate competencies. It also expects individual agencies to fill the gaps if their board does not have the necessary collective set of competencies.

In addition, Carlton Trail needs guidance on making timely recommendations of potential board members to the Ministry of Advanced Education. It did not initiate its member recruitment process early enough to enable recommending potential members before the term of existing members expired.

Being aware of gaps in board competencies, and addressing them (such as through timely recruitment of new members) strengthens board governance. Boards possessing a collective set of key competencies can govern more effectively.

Chapter 22: Saskatchewan Arts Board—Awarding Grants Impartially and Transparently

Saskatchewan Arts Board is primarily funded through grants from the Ministry of Parks, Culture and Sport. The Arts Board uses these funds to award between $6 million and $8 million in grants to professional artists and arts organizations, and communities each year. It uses a jury of peers to decide to whom to award grants, and how much.

The Arts Board's processes in place as of June 2018 to award grants were mostly good. However, it needs to improve a few areas to increase the transparency of its adjudication process, and better confirm the impartiality of its jurors.

For example, the Arts Board needs to tell potential grant applicants how its uses and selects peer evaluators for adjudicating unique genres of art. It also needs detailed written guidance on scoring grant applications. This would promote openness, and equitable and transparent scoring of applications.

In addition, to decrease the risk of disclosure of confidential information, the Arts Board should obtain signed agreements from peer evaluators before it gives them grant application packages.

Transparent and fair processes to award grants foster trust in the Arts Board from the public and arts community.

Chapter 23: Saskatchewan Health Authority—Analyzing Surgical Biopsies in Regina and Saskatoon Labs Efficiently

Health care professionals use results of surgical biopsies analysis to diagnose health problems patients face, and decide on treatment options.

Saskatchewan Health Authority needs to do much more to analyze surgical biopsies efficiently at its Regina and Saskatoon labs.

While both labs had well-defined surgical biopsy processes, their processes and practices varied resulting in differing processing times.

> A **surgical biopsy** procedure (case) involves the surgical removal of tissue, often to determine whether a patient has cancer. The removed tissue can be divided into one or more **specimens**.
>
> Saskatchewan Health Authority labs located in Saskatoon and Regina each analyze over 150,000 specimens, or about 45,000 cases, per year.

In addition, both labs took, on average, longer than good practice to issue diagnosis reports. In 2017-18, Saskatoon took an average of 12.1 days to provide a surgical biopsy diagnosis report; Regina took an average of 18.7 days. Good practice is five business days for routine biopsies, and 6 to 15 business days for complex ones like those for breast cancer.

At September 2018, the Regina and Saskatoon labs had about 1,300 biopsies awaiting examination.

Formal analysis of the surgical biopsy process is needed to identify factors inhibiting examining specimens and issuing diagnosis reports faster. As of July 2018, the Authority did not know the reasons for delays. Neither lab kept enough information to determine the key points that delay processing of a specimen. The Authority should also assess the cost-benefit of electronically tracking specimens through all stages of processing. Without such a system, analysis is labour intensive, and delays resulting from misplaced or misidentified specimens will continue.

Also, the Authority did not have an agreement with the Office of the Chief Coroner for forensic autopsy services each lab provides. It needs one. Labs prioritize processing biopsies for forensic autopsies over surgical biopsies. Not having an agreement creates confusion for prioritizing specimens and in turn, managing workloads.

Overall, the Authority needs a province-wide approach for prioritizing and issuing timely diagnosis reports for surgical biopsies. Not having a province-wide approach leads to some patients and healthcare providers having to wait longer for diagnosis than others, and delayed care for patients. Long wait times can cause stress for patients waiting for a diagnosis and treatment plans. Delayed treatment may result in reduced quality of life and/or the probability of survival for patients.

Chapter 24: Saskatchewan Health Authority—Preventing and Controlling Hospital-acquired Infections in the Regina General Hospital and Pasqua Hospital

Infections acquired in hospitals can extend a patient's hospital stay and may lead to increased complications and costs for treatments. Hospital-acquired infections contribute to approximately one-third of unexpected in-hospital deaths.

For the most part, the Saskatchewan Health Authority had good processes to prevent and control hospital-acquired infections in its Regina hospitals (the Regina General and Pasqua), however, they were not always sufficiently followed. It needs to:

> A **hospital-acquired infection** is an infection that a patient acquires while in a hospital that was not present or incubating on admission.
>
> Between 3% and 20% of hospitalized patients in Canada acquire an infection (like clostridium difficile {CDI}, methicillin-resistant staphylococcus aureus {MRSA}, and vancomycin-resistant enterococcus {VRE})
>
> About 8,000 Canadians die annually from hospital-acquired infections.

➢ Revise its approach for monitoring the compliance of staff and physicians with its hand-hygiene policies. Hand hygiene is one of the main ways to prevent and control infections.

Although it routinely monitored compliance with established policies including hand hygiene, its approach for monitoring hygiene practices did not give a reliable indication of compliance. In addition, its approach was not consistent with Ministry of Health guidelines.

Instead of using staff who work outside of patient-care units to observe hand-hygiene practices, Regina hospitals used staff who worked in the same unit. Instead of monitoring hand-hygiene practices when staff and physicians were unaware they were being observed (called blind audits), their practices were openly observed.

From September 2017 to June 2018, the average hand-hygiene compliance rates reported from openly-observed audits of the Regina hospitals fluctuated from 80% to 87%—consistently below their target rate of 100%. The results of the hospitals' May 2017 blind audits reported significantly lower average compliance rates of 25% to 30%.

Regular blind hand-hygiene compliance audits by external observers would provide the Authority with more accurate information about its hand hygiene practices.

➢ Actively monitor actions taken by patient-care units with lower than acceptable hand hygiene compliance rates so those units take sufficient and timely action to improve hand-hygiene practices.

Patient-care units did not consistently take steps to reinforce and improve hand-hygiene practices as management expected. For example, about a quarter of the 15

patient-care units we observed did not post the results of their hand-hygiene audits on their visibility wall. Also, one-half of the eight patient-care units we tested did not develop corrective action plans when their compliance rates fell below target.

After amalgamation into the Authority, management of the Regina hospitals did not actively hold units with low compliance rates accountable for making improvements.

➢ Give formal periodic refresher training on infection prevention and control practices. Periodic training (beyond orientation for new staff) would reinforce the importance of strong infection prevention and control practices. This, in turn, can help reduce inappropriate practices that increase the risk of transmitting an infection to patients or staff.

➢ Provide senior management with regular analysis of emerging risks and causes based on trends of hospital-acquired infections. This would help the Authority improve the practices of hospitals and units therein with higher-than-normal rates of hospital-acquired infections.

The Regina hospitals also had various good practices for preventing and controlling infections. They had staff dedicated to preventing and controlling infections. Their policies and procedures aligned with national infection control standards. Also, isolation space in each Regina hospital met related international standards.

Preventing and controlling hospital-acquired infections protects hospital patients and staff.

Chapter 25: SaskPower—Maintaining Above-Ground Distribution Assets

SaskPower is the principal supplier of electricity in Saskatchewan. Saskatchewan residents and businesses depend on safe, reliable, cost-effective power to heat their homes and run their businesses.

SaskPower needs to improve its processes to maintain its above-ground assets used to distribute electricity, particularly in the following key areas.

It needs to take a risk-informed approach to maintaining these assets. This includes:

> SaskPower generates, transmits, and distributes power to nearly 533,000 customers over approximately 652,000 square kilometres each year.
>
> SaskPower uses $2.4 billion of assets to distribute electricity including above-ground distribution assets. SaskPower expects to spend about $39 million maintaining existing distribution assets in 2018-19.
>
> **Above-ground distribution assets** include over 1 million wood poles, over 100,000 poletop transformers, almost 90,000 km of power-line conductors, almost 3,800 overhead switches, about 1,200 voltage regulators and 2,500 reclosers, and over 1,000 capacitor banks.
>
> On average, wood poles cost about $50 per pole to maintain, and about $2,500 per pole to replace.

➢ Formally assessing risks associated with its maintenance strategies to determine the optimal type and timing of maintenance activities, including frequency of inspections. SaskPower did not use formal risk assessments to validate its broad maintenance strategies.

➢ For assets it plans to maintain, determining the condition to which it expects to maintain them. This would help it focus on assets with the highest risk of failure, or posing the greatest safety risks. Other than for wood poles, SaskPower had not determined the condition of its above-ground distribution assets.

➤ Consistently maintaining key information about its above-ground distribution assets (including up-to-date information about asset condition) to support evidence-based decision making about its maintenance planning, and monitoring activities

SaskPower did not have complete and consistent key data about all of its above-ground distribution assets. Data kept in different IT systems did not agree.

Other than wood poles, it did not inspect other above-ground distribution assets as often as it had planned. It completed less than two-thirds of its planned inspections. For example, it had never inspected 71% of its switches even though it had expected to inspect them every five years.

➤ Formally prioritizing maintenance to help use its maintenance resources wisely by scheduling maintenance at the right time; and formally determining the consequences of not maintaining assets as planned. Consequences could include increased risk of asset failure and safety incidents, unplanned power disruptions, or higher costs of repairing or replacing assets.

SaskPower did not complete almost one-half of its planned preventative maintenance of its above-ground distribution assets (other than wood poles). Using a contracted party, SaskPower maintained wood poles as planned.

In addition, staff often incorrectly recorded work orders for corrective maintenance as complete. They informally decided to defer maintenance as they felt SaskPower did not have sufficient resources to complete maintenance as expected. SaskPower did not document the basis of these decisions, or determine the consequences of not completing preventative maintenance for most of its above-ground distribution assets as planned.

➤ Keeping senior management regularly informed on the status of maintenance activities and the consequences of not completing maintenance as planned. This reporting would enable better monitoring of whether SaskPower did the right maintenance at the right time, and help SaskPower determine when best to replace assets.

As of April 2018, SaskPower was in the early stages of adopting a new corporate-wide asset management strategy of which maintenance was one aspect. Many of the areas identified for improvement align with the objectives of this strategy.

Chapter 26: Social Services—Investigating Allegations of Child Abuse and Neglect

Timely investigation of allegations of child abuse and neglect is critical to protect the safety of children.

While the Ministry had effective processes to investigate, within a reasonable timeframe, allegations of child abuse and neglect, these processes were not always followed. The Ministry needs to:

In 2017-18, the Ministry received about 15,300 reports of alleged child abuse and neglect. Over 6,000 of these reports resulted in investigations.

Child abuse and neglect refers to circumstances that may be harmful to a child's physical, emotional, or psychological health (e.g., physical abuse, sexual abuse). **Neglect** is also failing to provide a child with enough food, proper clothing, shelter, health care, or supervision.

➢ Undertake timely independent reviews of screening decisions when it decides not to investigate a reported child abuse and neglect allegation. This is particularly important when supervisors override screening decisions.

Timely independent reviews did not always occur as and when expected. Prompt reviews help the Ministry confirm that it has made appropriate and objective decisions, and took timely action to appropriately protect affected children.

➢ Complete safety and family risk assessments within required timeframes. Caseworkers must have face-to-face contact with children and families related to an allegation to assess safety risks. The Ministry varies allotted time to complete these assessments based on assessed risk; it requires faster responses for allegations posing higher risks. Caseworkers are to complete family risk assessments near the end of an investigation.

Caseworkers did not always attempt to have face-to-face contact or complete family risk assessments within the maximum timeframes. For example, for 2 of 15 investigations tested that required face-to-face contact within 5 days, contact was made 3 days and 16 days later than required. For 3 of 30 investigations tested, caseworkers completed family risk assessments later than the required 30 days—one incomplete assessment was 76 days late.

Timely safety assessments reduce the risk of a child remaining in an unsafe environment. Timely family risk assessments reduce the risk of the family not receiving ongoing child protection services when there is a high likelihood that the family will maltreat their child in the future.

➢ Finalize investigation decisions within required timeframes (45 days) to allow for timely supervisor review. Supervisors only review finalized investigations.

Although all of the completed investigations tested had appropriate final decisions, the investigations were not always completed within the required 45 days, and reasons for delays were not always documented. Our testing was consistent with the Ministry's monitoring data at June 2018. Ministry data showed 44% of investigations were not finalized within the required 45 days, of which 7% were open more than 180 days.

Not finalizing investigations delays supervisor reviews. Timely supervisor review results in timely ongoing child protection services to children and their families, when needed.

The Ministry has various good practices such as the following. The Ministry maintained up-to-date guidance and customized tools on how to screen and investigate allegations of reported child abuse and neglect. It electronically tracked and monitored key information about reports of allegations, and screening and investigation activities. Dedicated staff and contracted service providers screened and investigated allegations; these staff received assistance from others to handle heavy workloads.

Follow-Up Audits

> **Follow-up audits** assess the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by the 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. The Office conducts follow-up audits in accordance with assurance standards set by the Canadian Assurance Standards Board and published by CPA Canada.

The Office systematically assesses the status of outstanding audit recommendations to determine whether agencies have made recommended improvements. The pace of implementation of recommendations provides insight into the culture and attitude towards improving administration and management of public money.

This section of the Report includes the results of 22 follow-up audits. The table below summarizes the status of recommendations by agency grouped by initial and subsequent follow-ups.

The Office is pleased with the progress of most agencies in implementing recommendations. At the initial follow-up stage and on an overall basis, agencies implemented more than one-half of the recommendations, and have partially implemented almost one-third of the rest.

Only a couple are making progress slower than the Office anticipated.

➢ The **Ministry of Corrections and Policing** made little progress in implementing recommendations about rehabilitating adult inmates within its correctional centres. The Office first made these recommendations in 2008.

Correctional centre staff are not consistently completing assessments of inmate risks and needs within the required 28 days of admission into a centre. The Ministry does not have an effective means to monitor timely completion of these assessments.

In addition, inmates are not receiving rehabilitation consistent with their assessed needs. For almost one-quarter of the 30 files we tested, correctional centres did not provide inmates with programs based on assessed needs prior to their release into the community.

Inmates that do not receive relevant rehabilitation programming are at higher risk of re-offending.

➢ The **Ministry of Justice and Attorney General's** improvements for court-ordered or agreed-to maintenance support payments were not working as intended. Staff were not consistently using newly developed electronic reports to better monitor payers of maintenance support payments. As a result, the Ministry was not doing enough to reduce the risk of not taking appropriate maintenance enforcement actions, and to ensure it has accurate and up-to-date information about maintenance payers. The Office first raised these concerns in 2012.

We encourage these agencies to make implementing their outstanding recommendations a priority.

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
Initial Follow-Up Audits						
Ch. 27 - Advanced Education—Approving Capital Projects	2016 Report – V2	1	1			
Ch. 28 - Central Services—Web Application Security Requirements	2016 Report – V1	4	2	2		
Ch. 30 - Corrections and Policing—Planning for Inmate Capacity in Correctional Facilities	2016 Report – V2	6	3	1	2	
Ch. 31 - Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan	2016 Report – V1	5	1	2	2	
Ch. 32 - Finance—Public Employees Benefits Agency—Securing Personal Information	2016 Report – V2	2	2			
Ch. 33 - Global Transportation Hub Authority—Acquiring Land from the Private Sector	2016 Special Report	2	2			
Ch. 34 - Gradworks Inc.—Achieving Intern Development Program Goals	2016 Report – V1	4				4[D]
Ch. 35 - Highways and Infrastructure—Acquiring Land for the Regina Bypass	2016 Special Report	8	8			
Ch. 37 - Regina Roman Catholic Separate School Division No. 81—English as an Additional Language Programming	2016 Report – V2	4	1	1	1	1
Ch. 38 - Saskatchewan Cancer Agency—Delivering the Screening Program for Breast Cancer	2016 Report – V1	5	2	3		
Ch. 41 - Saskatchewan Legal Aid Commission—Providing Legal Aid Services	2016 Report – V1	5	1	4		
Ch. 42 - Saskatchewan Liquor and Gaming Authority—Managing Projects with Significant IT Components	2015 Report – V2	5	1	3	1	
Ch. 45 - SaskPower—Buying Power from Independent Power Producers	2015 Report – V1	5	5			
Ch. 47 - Social Services—Protecting Children-in-Care Information in the Linkin System	2016 Report – V1	4	3	1		
Ch. 48 - Western Development Museum—Removing Historical Artifacts Permanently	2016 Report – V2	8	4	3	1	
Initial Follow-Ups Subtotal		**68**	**36**	**20**	**7**	**5**
% of Initial Follow-Ups Subtotal			**53%**	**30%**	**10%**	**7%**
Subsequent Follow-Up Audits[C]						
Ch. 29 - Corrections and Policing—Rehabilitating Adult Inmates	2008 Report – V1 2010 Report – V1 2011 Report – V2 2015 Report – V2	3		3		

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
Ch. 36 - Justice and Attorney General—Enforcing Maintenance Payments	2012 Report – V1 2014 Report – V1 2016 Report – V2	2		2		
Ch. 39 - Saskatchewan Health Authority (Sunrise)—Preventing and Controlling Infections in Long-Term Care Homes	2014 Report – V1 2016 Report – V1	4	4			
Ch. 40 - Saskatchewan Health Authority—Triaging Emergency Department Patients in Saskatoon Hospitals	2013 Report – V2 2016 Report – V1	5	2	3		
Ch. 43 - Saskatchewan Rivers School Division No. 119—Maintaining Facilities	2014 Report – V2 2016 Report – V2	4	4			
Ch. 44 - Saskatoon School Division No. 13—Procuring Goods and Services	2014 Report – V2 2016 Report – V2	5	4		1	
Ch. 46 - Social Services—Protecting Children in Care	2013 Report – V2 2016 Report – V1	5	4	1		
Subsequent Follow-Ups Subtotal		**28**	**18**	**9**	**1**	**0**
% of Subsequent Follow-Ups Subtotal			**64%**	**32%**	**4%**	**0%**
Overall Total		**96**	**54**	**29**	**8**	**5**
% of Overall Total			**56%**	**30%**	**9%**	**5%**

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 audit.
[D] Gradworks was dissolved prior to the Office doing its initial follow-up audit.

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*.

Provincial Auditor Team		
Agioritis, Ani	Amjad, Ahsan	Amyotte, Tanner
Borys, Angèle	Carlson, Troy	Clemett, Tara
Cowan, Neil	Deis, Kelly	Demofsky Mallory
Dickin, Deann	Dressler, Nicole	Drotar, Charlene
Ellis, Mindy	Fischer, Dean	Fiset, Kari

Provincial Auditor Team		
Forbes, Kayla	Forbes, Krysten	Halladeen, Aaron
Hallberg, Angie	Heebner, Melanie	Hegedus, Caitlyn
Iles, Amanda	Imam, Hasan	Kirton, Maygen
Klassen, Linda	Koch, Andrea	Krasivska, Ruslana
L'Heureux, Desirée	Lam, Betty	Lindenbach, Michelle
Lowe, Kim	Mantyka, Scott	McLaren, Chelsea
McNaughton, Jordan	Olanipekun, Faith	O'Quinn, Carolyn
Orban, Danielle	Pattullo, Candice	Pituley, Jonathan
Preston, Eric	Rau, Brent	Reimer, Dane
Robertson, Jennifer	Roy, Priyanka	Russell, Stephanie
Schwab, Victor	Scott, Doug	Shamrai, Alla
Shaw, Jason	Sommerfeld, Regan	Sparrowhawk, Kaylee
St. John, Trevor	Sych, Larissa	Tahir, Rahat
Tamke, Lorisa	Thurmeier, Brandyn	Tomlin, Heather
Trivedi, Devanshi	Volk, Rosemarie	Wandy, Jason
Wellman, Evan	Yanyu, Melissa	Yee, Ken
Young, Kristen		

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.