

Overview by the Provincial Auditor

1.0 REPORT OVERVIEW

Our Office's mission is *to promote accountability and better management by providing legislators and the public with an independent assessment of the government's use of public resources*. The Office does this through its audit work and reports along with its involvement with legislative committees charged with reviewing its reports.

This Report (Volume 1) includes the results of examinations completed by April 25, 2019. Consistent with past reports, the Report is organized into three sections—annual integrated audits, performance audits and studies, and follow-up audits. The following provides an overview of each of these sections.

Annual Integrated Audits

The **Annual Integrated Audits** section of the Report highlights agencies where an annual integrated audit identified financial- or compliance-related areas for improvement, and recommends changes. In addition, this Section reports on agencies that have taken action to address recommendations resulting from past 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.

Since the *2018 Report – Volume 2*, the Office along with appointed auditors (if in place) completed annual integrated audits for 28 school divisions with fiscal year ends of August 2018, and 21 pension and benefit plans, as well as a few crown agencies primarily with fiscal year ends of December 2018. **Appendix 2** lists agencies using an appointed auditor.

Only one of these audits identified new concerns—the audit of Lloydminster Public School Division No. 99. The Division needs to independently review and approve its monthly bank reconciliations, and journal entries. Independent reviews and approvals increase the chance of detecting errors or unauthorized changes.

These audits also found four school divisions and one agency sufficiently addressed recommendations made in past audits. Effective financial-related controls help agencies achieve their objectives, and also sustain and improve performance.



Performance Audits and Studies

The **Performance Audits and Studies** section of the Report includes the results of non-financial audit work.

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

Since the *2018 Report – Volume 2*, the Office completed nine performance audits, focused-audit work at one agency—eHealth Saskatchewan, and a study of government communication practices.

The following provides a brief overview on eight of them.

Chapter 7: Health—Monitoring Opioid Prescribing and Dispensing

Canada is facing an opioid crisis driven by both illegal and prescription opioids. Prescription opioids are one of several approaches to treat chronic pain. In 2016, the Ministry of Health publicly committed to take action to reduce the abuse and diversion of opioids.

It has two main strategies.

First, it supports educating of health care providers about best practice in pain management, prescribing opioids, and identifying opioid misuse. The audit found the Ministry actively supports giving health care providers up-to-date information on these topics. Offering current information helps prescribers provide appropriate treatment, and avoid prescribing high-risk doses of opioids.

Second, it helps self-regulated health care bodies (like the College of Physicians and Surgeons of Saskatchewan) protect the public. Self-regulated health care bodies are responsible for educating or disciplining their members. Since 1988, the Ministry supports a Program designed to identify prescribers with inappropriate prescribing practices by monitoring prescribing of 19 types of opioids. The Ministry spends about \$276,000 annually on this Program.

The Ministry does not know if this Program helps reduce misuse of prescribed opioids. The audit identified various improvements needed in delivering the Program. For example, the Program needs to seek information from physicians about potentially questionable opioid prescribing practice or misuse more promptly. As of March 2019, it had not sought reasons from nearly 150 physicians for potentially questionable prescribing practices that

Number of Canadians hospitalized daily from opioid-related poisonings: 16

Number of Canadians who die daily from opioid-related poisonings: 8

Number of deaths due to drug toxicity in Saskatchewan: 119 in 2018 (117 in 2017)

Canadian city with highest rate of opioid poisoning hospitalizations in 2016-17: Regina (28.3 per 100,000 people)

Number of individuals who received opioid prescriptions in Saskatchewan: 98,947 (2017-18) – almost 360,000 prescriptions

Number of Saskatchewan physicians in 2018: 2,353—they prescribe 95% of opioids in Saskatchewan; dentists and nurse practitioners prescribe the remaining 5%.

Saskatchewan’s prescribing of opioids is well above the national level for the top six prescription opioids.

it identified between April and December 2018. Delays in notifying physicians of prescribing concerns increases the risk of patients potentially receiving opioids inappropriately.

In addition, the Ministry needs to consider whether its current monitoring activities are enough to reduce inappropriate prescribing and dispensing of opioids in Saskatchewan. For example, it did not monitor all opioids prescribed in the province including ones known to be more addictive, and cause overdoses, and death.

The Ministry does not actively monitor opioid dispensing practices of Saskatchewan's 385 pharmacies, or know whether those practices contribute to the opioid crisis. A risk-based monitoring approach would help it determine whether pharmacies properly dispense opioids.

Also, it has not worked with the College of Physicians and Surgeons of Saskatchewan to promote physicians reviewing patient medication profiles before prescribing opioids. Professional bodies in other jurisdictions like Alberta and British Columbia require physicians to do so. Such reviews may help physicians identify a patient's potential for opioid misuse or double-doctoring (i.e., obtaining multiple prescriptions from multiple doctors).

Ineffective monitoring of prescribing and dispensing of opioids may result in increased opioid addiction, abuse and misuse, and diversion of prescribed opioids. This can lead to overdoses and death, as well as additional costs to the health care system.

Chapter 3: eHealth Saskatchewan—Mitigating Vendor Influence and Related Conflicts of Interest

eHealth Saskatchewan is the IT service provider for Saskatchewan health care organizations (like the Saskatchewan Health Authority). In April 2018, eHealth determined two of its staff and one seconded individual accepted, contrary to its code of conduct policy, all expense paid trips from an eHealth vendor. Two of these staff made decisions about buying goods and services.

Undeclared and improperly managed conflicts of interest bring into question the integrity and fairness of decisions.
eHealth has employees in about 350 full-time equivalent positions.

As of March 2019, eHealth had several areas to improve to better mitigate vendor influence, and manage staff conflicts of interest.

eHealth needs more robust conflict of interest, and procurement policies that set clearer expectations of staff involved in purchasing. It also needs to do more to reinforce compliance with its policies.

Moreover, eHealth staff are not declaring conflicts. Audit work identified five employees (former and current) with undeclared conflicts such as personal relationships with other staff or eHealth vendors, or past work history with eHealth vendors. Sixteen of 22 employees tested did not have a completed conflict of interest declaration form.

Audit work identified three eHealth vendors where employees involved in awarding the vendor a contract received vendor-sponsored trips from that vendor. Neither these employees nor the vendors had declared conflicts. eHealth does not track employees with declared conflicts of interest, or record how it manages declared conflicts.



Also, staff are not always acknowledging they read, understood, and complied with eHealth’s Code of Conduct. Audit work identified that three employees refused, without consequence, to acknowledge in writing that they read, understood, and complied with eHealth’s Code of Conduct.

eHealth needs to develop and use an approved policy outlining permitted vendor-sponsored travel. Audit work identified eight instances where eHealth’s vendors paid for eHealth employee travel and training expenses, when contracts with these vendors did not include provisions to permit acceptance of these vendor-paid expenses. For three of these instances, the business reason for the travel was unclear, and for two instances, eHealth employees on these trips participated in awarding contracts to these vendors.

Furthermore, eHealth must document reasons for sole-sourcing purchases. None of the 10 sole-sourced purchases tested had written support for using sole sourcing. In addition as of six months after adopting a new conflict of interest form specific to procurement staff, eHealth had not asked those employees to complete the form before being involved in procurement decisions.

Actively supporting and reinforcing compliance with policies supports a culture of adherence with policies.

Chapter 12: Saskatchewan Health Authority—Maintaining Saskatoon and Surrounding Area Health Care Facilities

Maintenance is one key aspect of asset management.

The Saskatchewan Health Authority does not have effective processes to maintain health care facilities in the City of Saskatoon and surrounding area over their lifespan.

It needs complete and consistent information about each key Saskatoon-area facility and component to provide a basis for a comprehensive risk-based maintenance plan. Our testing found the Authority’s maintenance records were incomplete, and it did not make consistent preventative maintenance decisions on similar assets—some decisions did not align with maintenance requirements of applicable codes. For example, it maintained nurse call systems located in Saskatoon on a monthly basis, and maintained two systems located in rural facilities only when they failed.

The Authority needs guidance on prioritizing maintenance to support completing it within scheduled timeframes. For almost half of 30 preventative maintenance requisitions tested, staff completed maintenance between 11 and 251 days later than the scheduled maintenance date. The Authority retains qualified staff, and relies on their expertise to conduct maintenance.

Number of health care facilities in the City of Saskatoon and surrounding area: over 50
Number of Saskatoon-area maintenance staff: 138 full-time equivalent positions
Average facility condition index of Saskatoon-area facilities: 26% (poor condition)
Estimated deferred maintenance of Saskatoon-area facilities: \$1.5 billion
Effective asset maintenance takes a risk- and evidence-based approach to managing assets through their entire lifespan

Senior management need reports on results of Saskatoon-area maintenance activities. Sufficient analysis and reporting of maintenance results enables determining whether maintenance occurs as expected, and maintenance funding is adequate and efficiently used.

Effective maintenance helps ensure facilities can perform at optimum levels over their lifespan, and reduce service disruptions. Patients, residents, visitors, and staff rely on well-maintained facilities to deliver health care services and to keep facilities safe.

Chapter 4: Energy and Resources—Auditing Producer Returns for Non-Renewable Resources

Each year, the Ministry of Energy and Resources levies just over \$1 billion of revenue from the production and sale of Saskatchewan's non-renewable resources like enhanced oil recovery, potash, uranium, and coal. The Ministry uses audits of producer royalties and taxes as the primary way to validate the accuracy and completeness of taxes that producers remit.

For the year ended December 2018, the Ministry had generally effective processes to assess the completeness and accuracy of producer royalty and tax returns for enhanced oil recovery, potash, uranium, and coal. It needs to improve the following areas.

Revenue the Ministry expects to collect in 2018–19:

Approximately \$693 million from about 170 active oil producers

Approximately \$308 million from three potash producers operating 10 mines

Approximately \$61 million from four uranium producers operating one mine

Number of audits completed: 22 in 2017–18 (48 planned); 55 in 2018–19 (56 planned)

- Maintain an up-to-date audit manual to better support documenting consistently significant audit decisions, procedures, and quality review processes. Having consistent documentation in audit files would enable reviewers to better assess whether Ministry designs and executes audits properly.

For three of eight audit files tested, the quality review was done between 3 and 238 days after the Ministry issued a final assessment notice to the producer; rather than beforehand. Timely reviews allow for adjustments to the audit before finalizing assessment notices.

- Better estimate staff time and costs needed to complete audits. The Ministry did not formally estimate staff time and costs necessary to audit returns within its target (i.e., within two years of producers filing returns).

Budgeting expected staff time and costs facilitates determining resources necessary to complete audits. Tracking actual time spent, and periodically comparing budget-to-actual costs would assess whether audits are done efficiently.

- Eliminate its audit backlog by completing audits consistent with its risk-based audit plan. At December 2018, the Ministry was up to five years behind schedule in completing audits of potash returns, and up to four years behind in completing audits of uranium returns.



Being behind in completing audits increases the risk of not collecting reassessment dollars if producers sell or cease operations before the Ministry verifies the accuracy of the amounts remitted. From April to December 2018, Ministry audits resulted in reassessments amounting to approximately \$26 million of additional revenue, and \$4.5 million in refunds to producers.

Chapter 6: Government Relations—Alerting the Public about Imminently Dangerous Events

SaskAlert is part of a national alerting system—Alert Ready. The Ministry of Government Relations uses SaskAlert to notify the public of emergencies in real time via mobile devices (like cell phones), radio, television, and its website.

At March 2019, about half of Saskatchewan’s municipalities and five percent of Saskatchewan’s First Nations can issue alerts through SaskAlert.

For the 12-month period ending January 2019, the Ministry had generally effective processes for alerting the public about imminently dangerous events that may pose risks to public health and safety. It needs to improve in a few areas.

SaskAlert uses two levels of alerts:

Critical—life and safety are under immediate threat and time is critical—SaskAlert issued 11 critical alerts (e.g., missing vulnerable person) in 2018 including 6 Environment Canada weather alerts

Advisory—when emergencies are occurring or have the potential to occur that can affect decisions people make to protect their safety—SaskAlert issued 359 advisory alerts in 2018 including 260 Environment Canada weather alerts.

About 115,000 mobile device users have downloaded the SaskAlert mobile app—about 12% of Saskatchewan mobile device users

For example, the Ministry needs to maintain a robust and enforceable written contract with the service provider that administers SaskAlert on a day-to-day basis, as well as, trains and supports participating municipalities and First Nations. In addition, it needs to monitor the delivery of those services. Active monitoring would help ensure municipalities and First Nations receive sufficient training and support to issue public alerts properly and promptly.

In addition, it needs to confirm participating municipalities and First Nations complete practice alerts each quarter as expected. Doing regular practice alerts helps ensure they can create accurate and timely alerts when an emergency arises.

Public alerting can help residents and visitors to Saskatchewan adequately prepare for situations that pose risks to their health or safety.

Chapter 8: Northern Lights School Division No. 113—Purchasing Goods and Services Chapter 9: Northlands College—Purchasing Goods and Services

Saskatchewan school divisions and regional colleges use public resources to buy goods and services necessary to support the education of students. The Office audited two northern educational institutions—Northern Lights School Division No. 113 and Northlands College. Buying goods and services in northern Saskatchewan can present some additional challenges given the availability of fewer suppliers, and at times, logistics in transporting goods or services.

The audits found each agency needed to make significant improvements to processes to procure goods and services.

Both need to better align their purchasing requirements with good practices—particularly when using single- or sole-source purchasing. They each need to maintain current Board-approved procurement policies, and enforce them. They also need to establish minimum contract documentation requirements, and keep their supplier listings current.

Using effective processes to buy (procure) goods and services helps ensure public sector agencies make purchase decisions in an open and transparent manner, treat suppliers fairly and equitably, and use public resources wisely.

Chapter 11: Saskatchewan Government Insurance—Monitoring Fines from Automated Speed Enforcement Program

Unsafe speed continues to be a serious concern in Saskatchewan. Speed and aggressive driving are a key cause of collisions. Failure to properly monitor vehicle speed increases the risk of vehicle collisions putting the lives of drivers and passengers at risk.

SGL, on behalf of the Auto Fund, does a fairly good job operating the Automated Speed Enforcement Program under *The Traffic Safety Act* and related regulations. It needs to improve in only a few areas.

Number of cameras installed: 8
Target violation rate: 1% of drivers
Actual violation rate: 0.47%*

Number of violations rejected (no fine): 48,923*

% of violations rejected: 44%*

* From October 2017 to September 2018

The Traffic Safety Act allows for the use of photographs of a vehicle from speed monitoring devices.

SGL needs to enforce the out-of-province speeding provisions of contracts with all three police services. Only the Moose Jaw police service issued fines to registered owners of out-of-province vehicles as SGL's contracts with police services expect. Regina and Saskatoon police services do not. Not enforcing contracts results in inequitable treatment of registered vehicle owners (e.g., inconsistent issuance of fines to out-of-province vehicles).

Also, SGL should regularly determine whether reasons for rejecting violations are consistent with its policies. About 44% of photographs taken (almost 49,000) do not result in fines. Just less than two-thirds of rejected photographs were because of obstructed licence plates, and about one-third because police services choose not to issue fines to out-of-province speeders.

SGL should periodically determine whether the Automated Speed Enforcement Program service provider sufficiently maintains the integrity of data in the IT system used to process Program fines. While our audit work did not identify problems, not periodically determining the data's integrity may result in insufficiently protecting the data in the automated speed enforcement IT system. This may affect the ability to issue fines in a timely way, and accurately. In addition, it increases the risk fine information may not be readily available if challenged in court.



Follow-Up Audits

The **Follow-Up Audits** section of the Report includes the results of periodic audits that assess the sufficiency of action taken to address recommendations from past performance audits and studies. 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 toward improving administration and management of public money.

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. The Office does 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.

Since our last Report, the Office completed 32 follow-up audits. The table on the following pages summarizes the status of recommendations by agency grouped by initial and subsequent follow ups.

The Office notes that the pace in which agencies implement recommendations has slowed from prior years. On an overall basis, agencies implemented about one-half of the recommendations, and partially implemented almost one-third of the remaining. This is lower than the overall implementation rate of three-quarters in our *2018 Report – Volume 1*, and similar to the partially implemented rate in that Report. The Office's discussions with agencies find they remain committed to implementing recommendations but note fiscal pressures are slowing the pace of improvements.

The Office is pleased with the pace of implementation by the Ministries of Corrections and Policing, and Justice and Attorney General on recommendations about the Community Safety and Well-Being initiative (formerly Building Partnerships to Reduce Crime). The Office recognizes that bringing various groups together to work toward a common goal can be complex and take time. The actions these Ministries have taken show their commitment to this initiative, and the importance of supporting participating communities.

The Office notes SaskTel implemented all four recommendations from the 2017 audit of SaskTel's processes to buy fibre optic network-related goods and services. SaskTel strengthened its processes around evaluating purchase proposals, and resolving supplier performance issues.

The Office found the Prairie Spirit School Division No. 208 made significant improvements to processes to maintain its facilities. While further improvements are needed, changes to date position the Division well to having stronger maintenance processes.

In addition, the Ministry of Central Services finally implemented an outstanding 2006 recommendation about having disaster recovery plans for critical client IT systems and data housed at its data centre. The Office notes the Ministry is more actively taking steps to secure government systems and data. It recommends the Ministry do more to ensure the data centre firewalls restrict inappropriate access. Ongoing work on keeping IT

systems and data secure is essential given continual changes in the IT environment and associated risks.

The Office's update on the Government's budgeting and reporting practices found them to be sound but notes, unlike a number of other Canadian provinces, the Government has not embedded key aspects of these practices into law. Embedding practices into law helps ensure they are sustained.

| Chapter Name | Related Report ^{A,B} | Number of Recommendations Outstanding | Status of Recommendations | | | | New Recommendations |
|--|--|---------------------------------------|---------------------------|-----------------------|-----------------|--------------------|---------------------|
| | | | Implemented | Partially Implemented | Not Implemented | No Longer Relevant | |
| Initial Follow-Up Audits | | | | | | | |
| Corrections and Policing and Justice and Attorney General—Leading the Community Safety and Well-Being Initiative | 2016 Report—V1 | 4 | 2 | 1 | 1 | 0 | 0 |
| Finance—Monitoring the Fuel Tax Exemption Program | 2016 Report—V1 | 6 | 2 | 1 | 3 | 0 | 0 |
| Health—Providing Special Needs Equipment for Persons with Disabilities | 2016 Report—V2 | 6 | 0 | 5 | 1 | 0 | 0 |
| Highways and Infrastructure—Enforcing Vehicle Weight and Dimension Requirements | 2017 Report—V1 | 5 | 3 | 1 | 0 | 1 | 1 |
| Immigration and Career Training—Working Towards Establishing Outcomes-Based Contracts | 2017 Report—V1 | 3 | 1 | 0 | 2 | 0 | 0 |
| Living Sky School Division No. 202—Engaging Grades 7 to 12 Students | 2017 Report—V1 | 4 | 2 | 1 | 1 | 0 | 0 |
| Prairie Spirit School Division No. 206—Maintaining Facilities | 2016 Report—V1 | 7 | 1 | 6 | 0 | 0 | 0 |
| Saskatchewan Liquor and Gaming Authority—Regulating Commercial Permittees' On-table Sale of Liquor | 2017 Report—V1 | 6 | 3 | 2 | 1 | 0 | 0 |
| SaskTel—Purchasing Fibre Optic Network Upgrade and Other Network Hardware | 2017 Report—V1 | 4 | 4 | 0 | 0 | 0 | 0 |
| St. Paul's Roman Catholic Separate School Division No. 20—Promoting Good Student Health and Physical Fitness | 2015 Report—V2 | 5 | 4 | 1 | 0 | 0 | 0 |
| Technical Safety Authority of Saskatchewan—Inspecting Elevating Devices | 2017 Report—V1 | 7 | 3 | 3 | 1 | 0 | 0 |
| Initial Follow-Ups Subtotal | | 57 | 25 | 21 | 10 | 1 | 1 |
| % of Initial Follow-Ups Subtotal | | 100% | 43% | 37% | 18% | 2% | -- |
| Subsequent Follow-Up Audits^C | | | | | | | |
| Central Services—Securing the Data Centre | 2006 Report—V3 Annually until 2016 Report—V1 | 2 | 2 | 0 | 0 | 0 | 1 |
| Central Services—Using Consultants | 2014 Report—V2 2016 Report—V2 | 1 | 1 | 0 | 0 | 0 | 0 |



| Chapter Name | Related Report ^{A,B} | Number of Recommendations Outstanding | Status of Recommendations | | | | New Recommendations |
|---|--|---------------------------------------|---------------------------|-----------------------|-----------------|--------------------|---------------------|
| | | | Implemented | Partially Implemented | Not Implemented | No Longer Relevant | |
| Education—Capital Asset Planning for Schools | 2013 Report—V1 2015 Report—V1 2017 Report—V1 | 2 | 1 | 1 | 0 | 0 | 0 |
| Education—Increasing Grade 12 Graduation Rates | 2012 Report—V1 2014 Report—V1 2017 Report—V1 | 5 | 4 | 1 | 0 | 0 | 0 |
| Education—Monitoring School Instruction Time | 2009 Report—V3 2011 Report—V2 2014 Report—V1 2016 Report—V1 | 2 | 0 | 2 | 0 | 0 | 0 |
| Education—Putting into Operation the Education Sector-Wide Strategic Plan | 2015 Report—V1 2017 Report—V1 | 1 | 1 | 0 | 0 | 0 | 0 |
| eHealth—Sharing Patient Data | 2014 Report—V1 2016 Report—V2 | 2 | 2 | 0 | 0 | 0 | 0 |
| Energy and Resources—Regulating Pipelines | 2012 Report—V1 2014 Report—V2 2017 Report—V1 | 3 | 3 | 0 | 0 | 0 | 0 |
| Environment—Regulating Contaminated Sites | 2008 Report—V1 2009 Report—V3 2011 Report—V2 2013 Report—V1 2014 Report—V2 2017 Report—V1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Government Relations—Safe Drinking Water in Northern Settlements | 2012 Report—V1 2016 Report—V1 | 5 | 1 | 4 | 0 | 0 | 0 |
| Health—Co-ordinating the Use of Lean | 2014 Report—V2 2016 Report—V2 | 2 | 1 | 1 | 0 | 0 | 0 |
| Immigration and Career Training—Co-ordinating English-Language Programs | 2015 Report—V1 2017 Report—V1 | 3 | 1 | 2 | 0 | 0 | 0 |
| Immigration and Career Training—Nominating Qualified Immigrant Applications | 2013 Report—V1 2016 Report—V1 | 2 | 2 | 0 | 0 | 0 | 0 |
| Saskatchewan Apprenticeship and Trade Certification Commission—Enabling Apprentices to Achieve Certification | 2014 Report—V1 2016 Report—V1 | 2 | 1 | 1 | 0 | 0 | 0 |
| Saskatchewan Health Authority—Providing Timely and Appropriate Home-Care Services in the City of Prince Albert and Surrounding Area | 2014 Report—V2 2016 Report—V2 | 3 | 3 | 0 | 0 | 0 | 0 |
| SaskPower—Inspecting Gas and Electrical Installations | 2011 Report—V2 2014 Report—V1 2017 Report—V1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Social Services—Placing Minister’s Wards in Permanent Homes | 2013 Report—V1 2015 Report—V1 2017 Report—V1 | 3 | 2 | 1 | 0 | 0 | 0 |
| University of Regina—Protecting Interests in Research | 2013 Report—V1 2015 Report—V1 2017 Report—V1 | 3 | 3 | 0 | 0 | 0 | 0 |

| Chapter Name | Related Report ^{A,B} | Number of Recommendations Outstanding | Status of Recommendations | | | | New Recommendations |
|--|--|---------------------------------------|---------------------------|-----------------------|-----------------|--------------------|---------------------|
| | | | Implemented | Partially Implemented | Not Implemented | No Longer Relevant | |
| Water Security Agency—Co-ordinating Flood Mitigation | 2014 Report—V2 2016 Report—V2 | 2 | 2 | 0 | 0 | 0 | 0 |
| Water Security Agency—Ensuring Dam Safety | 2005 Report—V1 2007 Report—V3 2010 Report—V2 2012 Report—V2 2014 Report—V1 2016 Report—V2 | 2 | 0 | 2 | 0 | 0 | 0 |
| Modernizing Government Budgeting and Reporting | 2013 Special Report 2016 Report—V1 | 8 | 4 | 1 | 2 | 1 | 1 |
| Subsequent Follow-Ups Subtotal | | 55 | 36 | 16 | 2 | 1 | 2 |
| % of Subsequent Follow-Ups Subtotal | | 100% | 65% | 29% | 4% | 2% | -- |
| Overall Total | | 112 | 61 | 37 | 12 | 2 | 3 |
| % of Overall Total | | 100% | 54% | 33% | 11% | 2% | -- |

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.

2.0 ACKNOWLEDGMENTS

The Office appreciates the co-operation it receives from the staff and management of government agencies along with their appointed auditors in the completion of the work included in this Report. It also appreciates the support of the Standing Committees on Public Accounts, and on Crown and Central Agencies.

In addition, as Provincial Auditor, I am proud to lead the Office, and its team of professionals. I personally thank the Provincial Auditor team for their diligence, commitment, and professionalism. Their hard work helps us fulfill our mission.

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