2019 Report – Volume 2
Summary of Main Points

ANNUAL INTEGRATED AUDITS AND IT AUDIT WORK

Chapter 1
Advanced Education

This chapter reports the results of the 2018–19 annual audits of the Ministry of Advanced Education and its agencies.

Other than the following two areas, the Ministry had effective rules and procedures to safeguard public resources.

First, the Ministry needs to adequately monitor the consolidated activities of the province's two universities. Without adequate oversight, there is a risk that university subsidiaries could undermine the powers granted to the parent university, which in turn, could result in harm to a university's reputation, or a negative financial impact.

Second, the Ministry needs to follow Canadian generally accepted accounting principles for the public sector to record, in its financial records, funding under the Strategic Investment Fund. Inconsistent application of Canadian public sector accounting standards can affect the relevance and reliability of financial reports, and can decrease the public's confidence in the accuracy of the government's financial reports.

The Ministry and its agencies (regional colleges, Saskatchewan Polytechnic, and two funds) complied with the authorities governing their activities related to financial reporting and safeguarding public resources. The 2018–19 financial statements of each of the Ministry of Advanced Education's agencies are reliable. Each of the agencies had effective rules and procedures to safeguard public resources.

Chapter 2
Corrections and Policing

The Ministry of Corrections and Policing had effective rules and procedures to safeguard public resources except that staff did not always ensure prompt removal of unneeded access for former employees to its computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2018–19, Corrections and Policing and its special purpose funds complied with the financial authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2018–19 financial statements of the Ministry's special purpose funds are reliable.

Chapter 3
eHealth Saskatchewan

During 2018–19, eHealth Saskatchewan continued to work with its clients to prioritize critical IT systems for disaster recovery planning. It completed, and tested, disaster recovery of two critical systems in the year for a total of six of the 39 critical systems identified in its disaster recovery plan. Further testing is required. Without tested plans, eHealth, the Ministry of Health, and the Saskatchewan Health Authority may not be able to restore critical IT systems that support life-saving health care services in the event of a disaster.

Also at March 2019, eHealth needs an adequate service level agreement for the IT services it provides to the Saskatchewan Health Authority. Adequate service level agreements make it clear what type of service must be provided, when, and at what cost.

Furthermore, eHealth needs its staff to complete written conflict of interest declarations annually, and consistently follow its procurement and purchasing policies. For example, documenting justification of sole-sourced purchases facilitates fair and equitable treatment of vendors, and supports obtaining best value when making purchases.

During 2018–19, eHealth complied with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. eHealth's 2018–19 financial statements were reliable.

Chapter 4
Environment

The Ministry of Environment and its agencies, all with March 31 year-ends, had effective rules and procedures to safeguard public resources except for the following matter related to the Ministry.

The Ministry needs to verify the accuracy of information in its lease database about surface leases that it administers for itself and the Ministry of Government Relations—Northern Municipal Trust Account. Inaccuracies in the expiry dates of signed agreements in the Ministry's lease database resulted in the Ministry giving the Ministry of Government Relations inaccurate information about the Trust Account's contractual rights at December 31, 2018.

Also, the Ministry and its agencies complied with financial-related authorities. Its agencies' March 31, 2019 financial statements were reliable.

Chapter 5
Executive Council

During 2018–19, the Office of the Executive Council had effective rules and procedures to safeguard public resources, and it complied with authorities governing its activities other than in the following area.

Executive Council continued to set remuneration rates inconsistent with the Board of Internal Economy directives. *The Legislative Assembly Act, 2007* gives the Board of Internal Economy clear authority to set remuneration rates of legislative secretaries through directives, and the Board has done so. Executive Council needs to work with the Board to remunerate legislative secretaries at rates consistent with the Board's approved rates. Not operating within laws and directives increases the risk of decreasing public confidence in government.

Chapter 6
Finance

The Ministry of Finance and certain of its agencies with March 31 year-ends had effective rules and procedures to safeguard public resources except for the matter related to the Ministry as noted in this chapter.

The Ministry administers resource surcharge revenues. In order to ensure it records these revenues in the proper period, it needs to implement its models that better estimate annual resource surcharge revenues.

We found the Ministry performed regular reviews of its user accounts for its key tax revenue IT system, as well as followed its processes to promptly remove unneeded user access to its IT systems and data. It also sufficiently documented its procedures for managing operations in the event it could not access certain key IT systems.

The Ministry and certain of its agencies with March 31 year-ends complied with financial-related authorities. For the agencies that prepare financial statements, their March 31, 2019 financial statements were reliable.

Chapter 7
Government Relations

During 2018–19, the Ministry of Government Relations had effective rules and procedures to safeguard public resources other than in the following area.

The Ministry did not sufficiently review and update certain key accounting estimates. As a result, it:

➤ Missed recording treaty land entitlement obligations of $22.8 million in fiscal years prior to 2018–19; it appropriately corrected this error in 2018–19

➤ Overstated its education property tax revenue of $670.9 million by $6.5 million for 2018–19

Not periodically reviewing and updating key accounting estimates for changes in circumstances increases the risk that the Ministry's financial records will be incorrect.

The Ministry complied with financial-related authorities.

Chapter 8
Justice and Attorney General

The Ministry of Justice and Attorney General and its agencies had effective rules and procedures to safeguard public resources except that staff did not always ensure prompt removal of unneeded access for former employees to the Ministry's computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2018–19, the Ministry, its agencies, and its special purpose funds complied with the financial authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2018–19 financial statements of the Ministry's agencies and special purpose funds are reliable.

Chapter 9
Justice and Attorney General—Victims' Fund

In 2018–19, the Ministry of Justice and Attorney General did not prepare, in a timely way, key supporting documents for the Victims' Fund's financial statements for management's review. Preparing key supporting documents at the same time as draft financial statements allows management to effectively review financial statements for accuracy and completeness.

The Ministry submitted claims for its federal cost-sharing agreements related to the Fund's activities within a reasonable timeframe during 2018–19.

In 2018–19, the Fund had reliable financial statements. The Ministry also complied with the authorities governing the Fund's activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

Chapter 10
Provincial Capital Commission

This chapter reports the results of the 2018–19 audit of the Provincial Capital Commission, which was established in June 2017.

In 2018–19, the Provincial Capital Commission had effective rules and procedures to safeguard public resources and complied with authorities governing its activities other than its processes to approve major developments in Wascana Centre.

Wascana Centre is comprised of 2,300 acres of land extending from downtown Regina to the outskirts of the city. *The Provincial Capital Commission Act* gives the Commission the authority to review and approve major development projects (e.g., new buildings) in Wascana Centre. The Act expects new buildings constructed in Wascana Centre to be

consistent with the Master Plan.[1] The Act places an onus on the Commission and its Board to make sure major developments in Wascana Centre are consistent with the Master Plan.

The Commission needs to:

➤ Develop written expectations for public consultations for major amendments to the Master Plan. Public consultations allow for public input on major development proposals.

➤ Publish its design review steps for major developments in Wascana Centre, and keep the public informed about the status of major developments. This would promote awareness and understanding, by proponents and the public, of the steps involved in reviewing and approving major developments.

➤ Clearly document in its Board minutes how major developments conform to the Master Plan as required by *The Provincial Capital Commission Act.*

➤ Establish agreements with building owners of major developments in Wascana Centre to facilitate control of the building use and conformity with *The Provincial Capital Commission Act* and the Master Plan.

The 2018–19 financial statements of the Provincial Capital Commission were reliable.

Chapter 11
Public Service Commission—Centrally Managing and Securing MIDAS HR/Payroll

The Public Service Commission manages the Government's human resources and IT payroll systems for 34 government ministries and agencies with about $1 billion in annual payroll expenses. Annually, we complete specified auditing procedures to support our integrated audits of agencies that use MIDAS HR/Payroll.

The Commission uses third-party service providers to help manage and host its payroll systems. The Commission did not agree in writing on a deadline for receiving the annual audit report on security controls with its service provider responsible for hosting one of its IT systems used to process payroll (PSC Client). For the past three years, it did not receive these reports timely. For example, it did not receive the January to December 31, 2018 report until late May 2019.

Without timely information to monitor controls over its key service providers, the Commission may be unaware of control deficiencies that could allow unauthorized disclosure of, or changes to, payroll data.

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[1] The Master Plan is a public document intended to guide future development and conservation of Wascana Centre for about a seven-year period.

Chapter 12
Saskatchewan Health Authority

The Saskatchewan Health Authority's 2018–19 financial statements are reliable. In 2018–19, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources.

During 2018–19, the Authority had effective rules and procedures to safeguard public resources other than for the following areas. The Authority needs to:

➢ Sign an adequate agreement with its key IT service provider, eHealth Saskatchewan. Without an adequate service-level agreement, the Authority risks eHealth not meeting the Authority's IT needs.

➢ Approve a code of conduct policy covering permitted vendor-sponsored travel. Having a clear and robust policy promotes a fair approach across the organization in accepting vendor-sponsored travel and declaring conflicts of interest.

➢ Separate incompatible duties; involve more than one individual in making purchases, paying employees, and processing journal entries. Without adequate segregation of duties, the Authority faces a higher risk of fraud and of undetected errors in the Authority's financial information.

➢ Validate suppliers before adding them into its financial system. Carrying out due diligence procedures on new suppliers reduces the risk of making payments to fictitious suppliers.

Chapter 13
Saskatchewan Liquor and Gaming Authority and Saskatchewan Indian Gaming Authority

During 2018–19, the Saskatchewan Liquor and Gaming Authority had effective rules and procedures to safeguard public resources other than the Authority needing a written agreement with the Saskatchewan Indian Gaming Authority (SIGA) to receive an annual audit report on the effectiveness of controls for the SIGA Casino Management System in a timely manner.

Without an agreement setting out clear deadlines, the Authority cannot effectively monitor the controls for the SIGA Casino Management System and its data, which may make the Authority unaware of control deficiencies that could impact the completeness of SIGA's reported gaming revenues and expenses.

The Authority implemented, in 2018–19, our prior recommendation. Management completed detailed reviews of quarterly financial information, and provided appropriate support for year-end financial information.

During 2018–19, SIGA had effective rules and procedures to safeguard public resources other than it needing to monitor the activities of its service provider that manages its Casino

Management System, as well as better protect its IT systems and data by periodically reviewing user access to them. This increases the risk of unauthorized access to and inappropriate modifications to systems and data that could impact the completeness of reported gaming revenues and expenses.

Chapter 14
Saskatchewan Polytechnic

Saskatchewan Polytechnic had effective rules and procedures to safeguard public resources, complied with relevant authorities, and had reliable financial statements.

During 2018–19, Saskatchewan Polytechnic did not follow good practice when paying compensation for a loss incurred by a member of its management.

Chapter 15
Saskatoon School Division No. 13—Pension Plan for Non-Teaching Employees of the Saskatoon Board of Education

The Saskatoon School Division No. 13 is responsible for administering The Pension Plan for the Non-Teaching Employees of the Saskatoon Board of Education, and paying the costs of the Plan. Properly administering the Plan is key to providing benefits to which plan members are entitled, and managing the costs of the Plan.

Other than the following matter, the Division had effective financial processes to administer the Plan.

Even though the Plan holds a significant amount of cash and investments, the Division had not reviewed or approved monthly bank and investment reconciliations for the Plan for at least 17 months (from December 2017 to May 2019).

Failing to promptly review and approve reconciliations puts the Division at risk of not detecting errors or fraud in the Plan's records and accounts within a reasonable timeframe.

Chapter 16
Social Services

This chapter reports the results of our annual audit of the Ministry of Social Services and its three special purpose funds for the year ended March 31, 2019.

The Ministry complied with authorities governing its activities and had effective rules and procedures to safeguard public resources other than it needs to:

➢ Properly support and approve social assistance payments to ensure eligible clients receive the correct amount of assistance

➢ Review performance reports from third-party service providers timely

During the year, the Ministry improved its processes to disclose contractual obligations it expects to pay in the future.

Each fund complied with authorities governing their activities and their 2018–19 financial statements are reliable.

Chapter 17
Teachers' Superannuation Commission—Teachers' Dental Plan

This chapter reports the results of the annual audit of the Teachers' Dental Plan for the year ended June 30, 2019.

The Teachers' Superannuation Commission had effective rules and procedures to safeguard the Plan's public resources except it needs to establish complete and written guidance for preparing interim and year-end financial reports, and prepare financial statements for the Plan.

During the year, the Commission complied with authorities governing the Plan's activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

During 2018–19, the Commission established written dental reconciliation procedures and completed monthly reconciliations for all dental payments made in the year. By reconciling approved dental claims to claims paid, the Commission is able to verify what the Plan owes for approved dental claims.

Chapter 18
Water Security Agency

Other than the need for a complete and tested business continuity plan, the Water Security Agency had effective rules and procedures to safeguard public resources as at March 31, 2019. The Agency's 2018–19 financial statements are reliable and it complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing and investing.

Chapter 19
Summary of Implemented Recommendations

This chapter lists agencies that implemented recommendations from previous annual integrated audits and had no other significant integrated audit findings.

PERFORMANCE AUDITS

Chapter 20
Chinook School Division No. 211—Supporting Grade 2 Students in Achieving Grade Level in Math

This chapter reports our audit results of Chinook School Division No. 211's processes to support Grade 2 students in achieving grade level in math to meet the provincial Education Sector Strategic Plan (ESSP) goal that by June 2020, 80% of students will be at or above grade level in math.[2,3]

At December 2018, Chinook had effective processes to support Grade 2 students in achieving grade level in math to meet the ESSP goal of 80% by 2020.

Chinook's results, at June 2018, show it achieved its goal.

Chapter 21
Environment—Sustainable Fish Population Management

The Ministry of Environment is responsible for monitoring freshwater fish populations in the estimated 50,000 fish bearing water bodies within Saskatchewan.

The Ministry has effective processes to manage freshwater fish populations in a sustainable manner, other than the following areas. The Ministry needs to:

➢ Determine the resources needed to achieve timeframes established in its Fisheries Management Plan, and periodically assess the Plan's overall effectiveness.

The current timeframes within the Plan are not being consistently met. Identifying the resources required to complete the Plan's goals would better position the Ministry to achieve its desired timeframes. This in turn will allow the Ministry to better assess its effectiveness in meeting the goals of the Fisheries Management Plan.

➢ Develop specific management plans for key high-risk fish species and/or high-usage water bodies.

Having specific plans for the highest-risk species and/or highest-usage water bodies would give the Ministry guidance to assess whether existing populations for each of those species, and in each of those water bodies align with established expectations.

➢ Assess fish populations and their health using an established risk-based interval, proven sampling techniques, and science-based protocols for field data collection.

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[2] In 2013, the Ministry of Education and school divisions formed a Provincial Leadership Team to establish a sector-wide strategic plan called the Education Sector Strategic Plan (ESSP). The ESSP is a multi-year strategic plan focused on specific outcomes and achieving goals set out in the *Saskatchewan Plan for Growth: Vision 2020 and Beyond*.
[3] *Ministry of Education Plan for 2018–19*, p. 8.

Use of risk-based intervals and science-based protocols and techniques would help the Ministry collect sufficient information to detect changes in fish populations and health to avoid potentially irreversible declines in population or health of fish species.

➢ Prepare timely reports, including documenting key assumptions used, on the results of its assessments of water bodies.

Completing final lake assessment reports, within a timely manner, would allow the Ministry to adjust future behaviour (e.g., adjust catch limits, restocking decisions) based on documented analysis. Documenting key assumptions used during the assessment, such as sampling methods or sample sizes, enables the Ministry to assess whether the work completed during the assessment was reasonable and the conclusions reached in reports are appropriate.

Chapter 22
Health—Co-ordinating the Appropriate Provision of Helicopter Ambulance Services

This chapter reports on the processes the Ministry of Health uses for co-ordinating the appropriate provision of timely and quality helicopter ambulance services. The Ministry is responsible for providing air ambulance services. It contracts Shock Trauma Air Rescue Service (STARS), a non-profit organization, to provide 24-hour air medical transportation for critically ill and injured patients by helicopter. Helicopter ambulance services typically offer faster transport than ground ambulance services for patients located far from trauma centres.

Overall, the Ministry needs to do more to know whether helicopter ambulance services are used appropriately, and STARS fully complies with its agreement. In particular, the Ministry needs to:

➢ Actively oversee air ambulance services. Helicopter ambulance services cost more than ground ambulance services. Keeping its key committee used to oversee ambulance services active enhances its ability to monitor those services, and assess appropriateness of their use.

➢ Receive regular reporting on quality and timeliness of patient medical care provided during helicopter transport, the qualifications of medical staff who provide those services, and helicopter maintenance. Such reporting is key to assessing STARS' compliance with its agreement, and quality and timeliness of services.

➢ Obtain sufficient reporting on the number and reasons for missions cancelled or declined (i.e., when request to use STARS is cancelled or when STARS does not fly). Periodic analysis would give the Ministry a better understanding of the barriers contributing to STARS' inability to respond.

➢ Formalize the process for selecting and prioritizing heliport and landing zones for helicopter ambulance use. Formalized processes increases the likelihood of giving residents fair and equitable access to ambulance services.

Our work found that generally the use of STARS is consistent with established processes, and STARS provides quality services within expected timeframes. Annually, STARS transports nearly 700 patients—60% to 70% are patient transfers between health care facilities, and the remainder are responses to accident scene calls.

Chapter 23
Parks, Culture and Sport—Providing Safe Drinking Water in Provincial Parks

At July 2019, the Ministry of Parks, Culture, and Sport provided drinking water in 25 provincial parks using 62 drinking-water systems varying significantly in size and complexity. Park visitors rely on the Ministry to provide a safe supply of drinking water. Unsafe drinking water can endanger public health, causing illness or death.

Depending on the volume of drinking water used, the Water Security Agency or the Ministry of Health regulate the Ministry's drinking-water systems.

We found the Ministry had effective processes to provide safe drinking water in provincial parks for the 15-month period ended July 31, 2019, other than it needed to:

➢ Formalize key operational decisions and processes for its drinking-water systems regulated by the Ministry of Health and where it acts as its own regulator.

➢ Assign responsibility for preparing and consistently updating written operations and routine maintenance expectations, and carry out routine maintenance consistent with expectations.

➢ Consistently supervise operations by routinely reviewing key drinking-water system operational records and documenting evidence of its review of water quality test results.

➢ Specify needed water quantity and require prompt notification where breaches in drinking-water standards occur in the Ministry's agreements with municipalities supplying drinking water to provincial parks.

Chapter 24
Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan

This chapter reports on the processes the Saskatchewan Health Authority uses to treat patients at risk of suicide in northwest Saskatchewan. Communities in northwest Saskatchewan include North Battleford, Lloydminster, Meadow Lake, and La Loche.

The rate of suicide has been consistently higher in northwest Saskatchewan than the rest of the province for the last three years. In 2018, the average suicide rate (per 100,000) was 27.9 in northwest Saskatchewan compared to the provincial average of 18.7. This higher rate increases the importance of the Authority appropriately treating patients at risk of suicide in this part of the province.

The Authority has effective processes to treat patients at risk of suicide in northwest Saskatchewan, other than the following areas. The Authority needs to:

➢ Work with other parties to analyze key data about suicide rates and prevalence of suicide attempts to rationalize services available to patients at risk of suicide. Systematic analysis of trends by hospital and by geographical region could better inform treatment program planning and implementation.

➢ Offer ongoing staff training for assessing and managing suicide risk. Not providing ongoing training increases the risk staff may not follow practices the Authority expects and may result in patients receiving inconsistent care.

➢ Conduct psychiatric evaluations for emergency department patients at high risk of suicide, as required. Not having psychiatric consultations prior to discharging a patient after an attempted suicide increases the risk of those patients not receiving needed support and treatment.

➢ Consistently follow up with patients at risk of suicide after emergency department discharge to encourage treatment, where needed. Proactive follow-up care promotes care continuity and continued suicide risk assessment and management.

➢ Address barriers to effective use of telehealth (videoconferencing) for psychiatric consultations.

➢ Determine reasons why patients miss scheduled mental health outpatient service appointments. Such information would help the Authority assess the appropriateness of its services to patients at risk of suicide.

➢ Conduct risk-based file audits of patients at risk of suicide and periodically inspect the safety of facilities providing services to these patients. Conducting audits of patient files would help supervisors actively monitor and support staff. Periodic inspections of facilities will help to identify and address any patient safety risks.

Chapter 25
St. Paul's Roman Catholic Separate School Division No. 20—Adapting Technology for Learning in Elementary Schools

St. Paul's Roman Catholic Separate School Division No. 20 set a vision to adapt technology to enrich learning and promote excellence in education. Consistent with the Ministry of Education's expectations, it allows teachers to decide how best to use technology in the classroom.

The Division had effective processes to adapt technology for learning in elementary schools, other than in the following areas. The Division needs to:

➢ Determine the extent it currently uses and wants to integrate technology in elementary classroom instruction, and share that future vision with its teachers

Knowing both the current level of technology integration in the classroom, and determining the desired future level of integration would help the Division determine

how much effort it needs to make in supporting and encouraging teachers to use technology in classroom instruction. It would also help the Division assess whether its current efforts in helping teachers use technology in meaningful ways proves successful.

Making certain teaching staff understand to what extent the Division expects them to use technology in the classroom, and by when, helps engage them. It also assists teachers to better identify needed support and professional development.

➢ Periodically verify the existence and location of its over 9,000 devices for student use assigned to different elementary schools

Verifying device locations ensures availability for teachers and students to use in the classroom.

➢ Assess the cost-benefit of its practice of buying different device brands and IT platforms for classroom use

Cost-benefit analysis compares the costs of both buying and supporting multiple device brands using different platforms against the benefits of exposing students to differing brands and IT platforms. Periodically doing such an analysis ensures the Division uses resources efficiently.

Technology serves as a significant aspect of modern education. Having strong processes to support and encourage its use in classroom instruction helps students develop essential competencies to succeed.

FOLLOW-UP AUDITS

Chapter 26
Advanced Education—Managing Risks Related to its Critical IT System

By October 2019, the Ministry of Advanced Education implemented the three outstanding recommendations related to managing risks associated with its unsupported critical IT system, the One Client Service Model (OCSM) system.

Since February 2018, when the Ministry and the Ministry of Central Services signed an amended agreement, Advanced Education received sufficient information to enable it to manage risks associated with the OCSM system.

Additionally, the agreement clarifies responsibility for upgrading and patching IT infrastructure, and the Ministry implemented a plan for these IT infrastructure upgrades and patches.

Chapter 27
Agriculture—Mitigating Risk of Livestock Diseases

To prevent and control the spread of diseases among farmed animals in Saskatchewan the Ministry of Agriculture maintains a list of diseases it considers of sufficient threat to require provincial notification and monitoring. It carries out surveillance activities on about one-half of its listed provincially notifiable diseases and on other diseases that it considers a risk to Saskatchewan industries.

By July 2019, the Ministry implemented all four recommendations from our 2017 audit of its processes to minimize the risk of the occurrence and spread of diseases in farmed animals in Saskatchewan.

The Ministry developed a Standard Operating Procedures document and related decision trees to guide its decision making and help it document the rationale for its key decisions. Key decisions include adding new diseases to its notifiable list, developing response plans, and undertaking surveillance activities. It also kept complete and sufficient records of its actions when it received positive laboratory confirmation of the presence of notifiable diseases.

Chapter 28
Agriculture—Regulating Livestock Waste

By September 2019, the Ministry of Agriculture completed its work of reviewing and confirming the existence and operational status of intensive livestock operations it permitted before 1996 (pre-1996). The Ministry verified the compliance of all intensive livestock operations with approved permits. When an operation is not compliant, the Ministry continued to work with the operator to have them comply with approved permits.

Enforcing the intensive livestock provisions under *The Agricultural Operations Act* and regulations helps ensure intensive livestock operations store and manage livestock waste in a manner that protects water resources.

Chapter 29
Central Services—Planning Accommodations

The Ministry of Central Services is responsible for providing accommodation to government agencies (clients/tenants), and managing government leased and owned office and program spaces.

By August 2019, the Ministry implemented the two remaining recommendations from our 2011 audit of its processes to plan for accommodations. The Ministry now verifies staffing and space use information provided by its clients, and actively monitors the implementation of its accommodation plan.

Chapter 30
Education—Enforcing P3 Joint-Use School Project Agreements

This chapter is our first follow-up on the recommendation made in our 2017 audit of the Ministry of Education's processes to manage the enforcement of its public-private partnership (P3) joint-use school Project Agreements. By July 2019, the Ministry implemented the recommendation.

The Ministry actively monitors the maintenance services provided by the private sector partner (Project Co.) responsible for both P3 projects using expectations set out in each of the two, 32-year P3 Project Agreements. It obtains and reviews regular reports received from Project Co. for each Project Agreement. It also works with Project Co. to obtain services as expected, and applies penalties consistent with the Agreements when warranted.

Consistent enforcement of contract provisions is critical given the 32-year duration of the P3 Project Agreements. It ensures the public receives the scope of services anticipated under the Agreements. Consistent monitoring and enforcement of all reporting provisions reduces the risk of not attaining expected value when using P3s.

Chapter 31
Education—Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades

The Ministry of Education improved its processes to monitor Kindergarten students' readiness to learn and it plans for further work.

By September 2019, the Ministry analyzed Kindergarten Early Years Evaluation data to identify school divisions whose students are most at risk of not being ready to learn in Kindergarten. While the Ministry identified seven school divisions whose students are most at risk, it had yet to take specific actions to assist these school divisions. The Ministry expects to do so during 2019–20.

The Ministry also actively monitored Kindergarten programs delivered by school divisions such as periodically meeting with and surveying school divisions' officials. While the Ministry co-ordinated its review of school divisions' Early Years Action Plans, it had yet to provide school divisions with feedback from its reviews. It expects to do so during 2019-20.

Taking specific actions to assist identified school divisions and providing all divisions with feedback on Early Years Action Plans will reduce the risk of future students not being ready to learn in the primary grades upon exiting Kindergarten.

Chapter 32
Environment—Detecting Wildfires

By July 2019, the Ministry of Environment improved its processes to detect wildfires in Saskatchewan's wildfire management areas.

The Ministry worked with other government agencies (e.g., SaskPower, SaskTel) to update its information on values-at-risk (e.g., human life, communities, significant public and industrial infrastructure, commercial timber, remaining structures, natural resources and commercial/industrial operations) from wildfires. By July 2019, the Ministry collected information on 3,627 values-at-risk in its database, an increase of 359 values-at-risk since our original audit.

The Ministry increased the number of wildfire prevention and preparedness plans it received from operators, but only received 46 out of a potential 238 plans. Operators can submit plans via email or drop plans off at firebases. When the Ministry does not centrally receive plans, the risk of misplacing plans increases.

Having incomplete information for operators' temporary values-at-risk increases the risk of the Ministry not prioritizing its wildfire detection activities appropriately, and not developing suitable, related suppression strategies.

Chapter 33
Executive Council—Communicating Information about Government Programs and Services in a Non-Partisan Way

The Office of the Executive Council promptly implemented the recommendation we made in our 2019 study of processes about communicating to the public about government programs and services in a non-partisan way.

In June 2019, the Government published its policy for non-partisan communications on its website, including the criteria for what constitutes non-partisan communications. Publishing criteria for non-partisan communications increases transparency, builds public confidence that communications remain neutral, and helps educate government officials involved in external communications.

Chapter 34
Finance—Implementing the Revenue Administration Modernization Project

The Ministry of Finance expects its Revenue Administration Modernization Project (RAMP) to change how it administers many types of taxation revenue.

By September 2019, while the Ministry started developing its processes for how and when it will measure and report on RAMP's benefits, it has not started reporting on benefits achieved. Through reporting, the Ministry can determine and show if it achieved the benefits it expects from implementing RAMP. It expects RAMP to generate productivity gains, financial benefits of $103 million over 15 years, improve customer service, and increase IT system availability.

Chapter 35
Government Relations—Proposing Education Property Tax Mill Rates

By September 2019, the Ministry of Government Relations implemented four of the six recommendations made in our 2017 audit of its processes to propose education property tax mill rates and partially implemented the two remaining recommendations.

The Ministry gave its staff more robust and comprehensive written guidance about the process it expects staff to use. In addition, it better documented options proposed.

However, the Ministry needs to better document why it proposed certain education property tax mill rate options over other potential options. In addition, it needs to include in its proposal submitted to decision makers, a more robust impact analysis for its proposed options. Without robust analysis, decision makers may have insufficient information to make informed decisions regarding education property tax mill rates.

Chapter 36
Health—Meat Safety

Since 2017 (the time of our last follow up), the Ministry of Health improved its regulatory meat safety processes related to 77 Health-licensed slaughter plants. In Saskatchewan, unlike in other provinces, two ministries (the Ministries of Health and Agriculture) are responsible for regulating meat safety.

As of July 2019, Health fully implemented the remaining four recommendations. It finalized and approved slaughter plant standards, revised the *Food Safety Regulations* to include slaughter plants, allowed for the online posting of inspection results, and began running reports of overdue follow-up inspections.

Chapter 37
Justice and Attorney General—Enforcing Maintenance Payments

Under *The Enforcement of Maintenance Orders Act, 1997*, the Ministry of Justice and Attorney General is responsible for enforcing court-ordered, agreed-upon payments for child and/or spousal support.

By September 2019, the Ministry implemented the two recommendations initially made in our 2012 audit. Since November 2018, the Ministry requires its maintenance enforcement officers to review and document actions taken to enforce maintenance payments where payers defaulted. Officers do this review every two months. This review allows the officers to verify they keep accurate and up-to-date information for maintenance enforcement clients. It also helps them assess the sufficiency of the Ministry's actions to enforce payments, and adjust actions as needed.

Chapter 38
Saskatchewan Gaming Corporation—Minimizing Employee Absenteeism

Common to the service and casino industries, the Saskatchewan Gaming Corporation (SaskGaming) has challenges with employee absenteeism (e.g., shift work, direct contact with customers, handling cash). By August 2019, SaskGaming implemented the three recommendations we made in 2017 related to managing employee absenteeism.

SaskGaming takes addressing reasons for employee absenteeism seriously. In 2018–19, SaskGaming performed an organization-wide analysis of employee attendance patterns and trends to identify root causes of absenteeism, and confirmed its attendance management strategies focus resources in the right areas. As a result, it revisited and updated its support programs and strategies to better address those root causes. In addition, SaskGaming gave its managers additional guidance and support in analyzing patterns and trends in staff absences, and tools to address them.

In 2018–19, SaskGaming's employee absenteeism rate was 6%. It continues to actively work toward a long-term employee absenteeism target of 5%.[4]

Chapter 39
Saskatchewan Health Authority—Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan

By April 2019, the Ministry of Health and the Saskatchewan Health Authority had implemented one of the seven recommendations we made in our 2016 audit of accessible and responsive ground ambulance services in the former Cypress health region (i.e., southwest Saskatchewan). All ambulance operators in the former Cypress health region held current licences at April 2019.

Since our 2016 audit, the Authority was transitioning to its provincial structure and determining who is responsible for emergency medical services, including ambulance services. As a result, it had yet to determine consistent processes for monitoring ambulance response times and addressing instances where responses took too long.

The Ministry of Health along with the Authority undertook significant work to develop a performance-based contract template for ambulance services. The Authority plans to use the template as it signs, over the next few years, new contracts with contracted ambulance service providers.

Through new contracts, the Ministry and the Authority should obtain better performance information to use in conducting a future comprehensive review of patient demand relative to ambulance services across the province. Collecting better performance information should also support the Authority in assessing the success of its ground ambulance services.

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[4] *SaskGaming 2018–19 Annual Report*, pp. 23 and 83.

Chapter 40
Saskatchewan Health Authority—Delivering Provincially Funded Childhood Immunizations in La Ronge and Surrounding Area

By August 2019, the Saskatchewan Health Authority implemented two of the five recommendations we made in our 2017 audit about processes to deliver provincially funded childhood immunization in La Ronge and surrounding area.

Within La Ronge and surrounding area, the Authority annually analyzes and reports on childhood immunization coverage rates by community, and properly stores vaccines as required by the Saskatchewan Immunization Manual.

However, the Authority, within La Ronge and surrounding area, does not:

➢ Properly manage vaccine inventory by regularly reconciling its on-hand vaccine inventory to quantities recorded in its records

➢ Consistently prepare complete emergency event recovery plans expected by the Saskatchewan Immunization Manual

➢ Give its Board provincially funded childhood immunization coverage rates

Ineffective delivery of provincially funded childhood immunizations can put the public at risk due to increased transmission of preventable diseases.

Chapter 41
Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals

From March 2017 to June 2019, the Saskatchewan Health Authority continued to improve its processes for the safe and timely discharge of hospital patients from its two acute care facilities in Regina, but has more work to do.

As of June 2019, the Authority's two acute care facilities followed its policy of documenting its patient discharge instructions, and discussing those instructions with patients before discharge.

However, those two facilities often did not follow the Authority's policy to conduct medication reconciliations before discharging patients.[5] As of June 2019, the Authority was in the process of automating medication reconciliations. Medication reconciliations help to reduce drug-related incidents.

In addition, those two facilities inconsistently documented consultations with health care providers in a central and comprehensive manner to facilitate a co-ordinated, informed approach to individual patient care.

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[5] A medication reconciliation is the process of completing an accurate and complete list of all medications a patient is taking to prevent medication errors.

Chapter 42
Saskatchewan Liquor and Gaming Authority—Assurance on Safety of Liquor Products

By September 2019, the Saskatchewan Liquor and Gaming Authority improved its processes to buy liquor for distribution and resale. It implemented the last outstanding recommendation from seven recommendations initially made in our 2012 audit of its processes to procure liquor.

The Authority developed its *Beverage Alcohol Quality Assurance Policy* in 2018. By following its Policy and related processes, the Authority obtains formal assurance (independent laboratory test reports) from alcohol suppliers on the safety of alcohol and the percentage of alcohol content. It obtained formal assurance reports for almost 90% of the products it regularly distributes from its warehouse.

Chapter 43
Saskatchewan Workers' Compensation Board—Co-ordinating Injured Workers' Return to Work

The Workers' Compensation Board (WCB) is in the early stages of addressing the six recommendations we made in our 2016 audit related to co-ordinating workers' return to work. Return-to-work programs are essential to get the injured worker back to suitable and productive employment.

At August 2019, the WCB not only revised its training manual, but it was also working with stakeholders (e.g., health care providers, employers) to increase the timely submission of reports on the recovery of injured workers. The WCB continued to assess ways to standardize the process to promote consistent documentation of injured workers' recovery and return-to-work plans, as well as measure progress in executing those plans. The WCB had not yet identified metrics to monitor the program's success.

Chapter 44
SaskBuilds Corporation—Learning from Use of P3s

At September 2019, SaskBuilds actively shared and incorporated feasible benefits and efficiencies from the use of public-private partnership (P3) approaches into the use of conventional procurement approaches for capital projects.

SaskBuilds developed a single division that leads centralized procurement processes for ministry and ministry-funded capital projects. A former P3 project director assumed the director role for the construction and infrastructure procurement unit within this division.

In addition, SaskBuilds used other ways to share lessons learned and best practices. For example, it held a symposium, and developed new guidance for capital project delivery.

Sharing best practices and lessons learned assists the Government in overcoming problems occasionally cited with using conventional procurement approaches.

Chapter 45
SaskPower—Managing the Risk of Cyber Incidents

SaskPower fully implemented a recommendation from our 2015 audit about managing the risk of cyber incidents. It annually updates its cyber risks assessment and confirms its strategies address those risks.

By confirming its strategies address significant threats of cyber incidents, SaskPower reduces the risk of a cyber attack jeopardizing its ability to deliver power. Depending on the timing and extent of a security incident, disruptions in power may damage power-generating plants and/or transmission equipment, adversely impact businesses in need of power, or put public safety at risk.

Chapter 46
Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People

The Ministry of Social Services provides programs and services for people with intellectual disabilities by working with and helping them access a variety of community-based services. The Ministry uses community-based organizations (CBOs) to deliver residential programs to people with intellectual disabilities. *The Residential Services Act* and *The Rehabilitation Act* give the Ministry the authority to enter into agreements with those CBOs.

This chapter describes our third follow-up of the Ministry's actions on the three remaining recommendations we initially made in our 2012 audit of the Ministry's processes to plan for, contract with, and monitor CBOs providing services to intellectually disabled people and their families.

By August 2019, the Ministry improved its processes to monitor CBOs serving intellectually disabled people and their families, but needs to make further improvements.

The Ministry continued to work on establishing measures and targets to better monitor and evaluate the results of services CBOs deliver. In addition, it continued to review its risk assessment processes to update relevant policies and procedures.

However, the Ministry inconsistently met the expected timeframes for monitoring CBOs' performance as outlined in CBO agreements. Active monitoring of CBO performance would help the Ministry assess whether the services delivered achieve the results the Ministry intended.

Chapter 47
University of Regina—Procuring Goods and Services

The University of Regina improved its processes to better co-ordinate procurement of goods and services across the University. In addition, the University established sufficient contract documentation requirements for purchasing consulting services.

Strong procurement processes help the University protect its reputation and interests, and receive best value for money in its purchasing decisions.

STANDING COMMITTEES

Chapter 48
Standing Committee on Crown and Central Agencies

Through its work and recommendations, the Standing Committee on Crown and Central Agencies helps the Legislative Assembly hold the Government accountable for its management of the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiary corporations. The Committee does this, in part, by reviewing chapters in our Reports, and the annual reports, including related financial statements, of agencies within its subject area.

At September 2019, the Committee was current in its review of chapters in our Reports related to CIC and its subsidiary corporations. In addition, the Committee already reviewed half of the 2018–19 annual reports of CIC and its subsidiaries.

CIC and its subsidiary corporations' implementation of the Committee's recommendations related to our audit work remains strong. As of September 2019, the Government fully implemented 99% of the Committee's recommendations, and partially implemented the remaining recommendation.

Chapter 49
Standing Committee on Public Accounts

The work of the Standing Committee on Public Accounts is crucial for a well-managed parliamentary system of government. It provides a vital link in the accountability chain of public resources and contributes to supporting the public's confidence in the Government.

The Committee's discussions and recommendations to the Legislative Assembly promote a more open and accountable government, as well as better management of government operations. By reviewing chapters in our Reports, questioning government officials, requesting information, and making recommendations in its reports to the Assembly, the Committee acts as an agent of change for the management practices of government.

The implementation of the Committee's recommendations by the Government and its agencies remains strong. As of September 2019, the Government fully implemented 84% of Committee recommendations made during the previous five years, and it partially implemented 73% of the remaining recommendations.

In addition, during the period from October 1, 2018 to September 30, 2019, the Committee became more current in its review of our Reports' chapters. The Committee completed its review of our *2015 Report – Volume 2* and both 2016 Reports (Volumes 1 and 2). It also reviewed 20 chapters from various Reports relating to the health sector.