Overview by the Provincial Auditor

1.0 PREAMBLE

At the time of writing this Overview, the Government of Saskatchewan and its residents (and the world) are coping with the COVID-19 pandemic and the resulting unprecedented circumstances. Our Office expresses gratitude to all people working on the front line of the COVID-19 response, and all who are supporting those workers.

Our Office continues to serve legislators and Saskatchewan residents through independent assessments of the Government's use of public resources. We are carefully considering the impact of COVID-19 as we carry out audit activities, and plan future audit work.

At the time of writing this Overview, the Government has not yet tabled the Saskatchewan Provincial Budget 2020-21 in the Legislative Assembly. Normally, the Government tables this critical planning document in mid-March each year when it tables the Estimates. Along with the Government's direction and budget for the upcoming fiscal year, the Provincial Budget typically includes a third quarter budget update for the current fiscal year.

Legislators and Saskatchewan residents need timely financial information to understand the Government of Saskatchewan's current financial situation and available capacity for future interventions both during the pandemic and in the long term. Key financial information (like the Provincial Budget and quarterly financial updates) foster this understanding and support holding the Government to account.

While our Office recognizes the increased complexity in preparing the 2020-21 Provincial Budget and related financial updates, we look forward to the Government tabling the Saskatchewan Provincial Budget 2020-21.

2.0 HIGHLIGHTS OF EACH SECTION OF THE REPORT

The *2020 Report – Volume 1* provides legislators and the public with critical information on whether the Government issued reliable financial statements, used effective processes to administer programs and services, and complied with governing authorities.

The Report includes the results of examinations completed by May 15, 2020 with details on annual integrated, performance and follow-up audits of 30 different agencies. **Appendix 1** lists each agency along with its year-end date, and whether this Report brings significant matters to the attention of the Legislative Assembly and the public.

The following provides highlights of each section of the Report—Annual Integrated Audits and IT Audit Work, Performance Audits, and Follow-up Audits.

2.1 Annual Integrated Audits and IT Audit Work

Integrated audits are annual audits of agencies that examine:

➢ The effectiveness of their financial-related controls (e.g., processes to plan, evaluate, and co-ordinate the financial activities) 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

IT audit work consists of specified procedures about controls used to manage and secure key IT systems and data. Key IT systems and data include those upon which numerous government agencies rely (e.g., MIDAS HR/Payroll).

Since the ***2019 Report – Volume 2***, the Office along with appointed auditors (if in place) completed annual integrated audits of 60 different agencies with fiscal year-ends between July and December 2019. These include 27 school divisions with fiscal year ends of August 2019, 36 pension and benefit plans, and two crown corporations and agencies with fiscal year ends of December 2019.[1]

Most of these agencies had effective financial-related controls, complied with financial- and governance-related authorities, and prepared reliable financial statements.[2]

This Section of the Report includes detailed findings about concerns with financial-related controls at six different agencies—the ministries of Highways and Infrastructure, and Government Relations, the Workers Compensation Board, and Northern Lights, Northwest, and Sun West School Divisions. Key findings follow.

The **Ministry of Highways and Infrastructure** needs stronger processes to better oversee purchases of highway patrol equipment and supplies. It bought about $700,000 of equipment (e.g., firearms) and supplies (e.g., ammunition) to support the Saskatchewan Highway Patrol's expanded duties. Various federal and provincial laws regulate the purchase, storage, and training for certain firearms and ammunition. The Ministry needs to always follow its procurement policies when using purchase cards to buy this equipment and supplies, better oversee the purchase of regulated firearms and ammunition, and better track them and their use.

The **Workers Compensation Board** and the **Ministry of Highways and Infrastructure** each need to consistently and promptly remove unneeded user access from their IT systems. Not doing so makes their data and systems vulnerable to inappropriate access, and security breaches.

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[1] **Appendix 2** lists agencies using an appointed auditor.
[2] **Appendix 1** identifies agencies with fiscal year-ends between July and December 2019.

The **Ministry of Government Relations** continues to need improved processes to manage the Northern Municipal Trust Account. Our Office has reported concerns about these processes since 2015.

The Trust Account administers funds and property held for the municipal functions and operations (e.g., provide water) of the Northern Saskatchewan Administration District, and gives northern muncipalities grants to provide northern residents with access to a safe potable water supply, and for municipal facilities and equipment.

The Ministry must make sure it has complete and accurate information to prepare financial statements for the Trust Account. The 2018 draft financial statements presented for audit contained significant errors. Management subsequently corrected them. Furthermore, to reduce the risk of errors and fraud, the Ministry must appropriately assign responsibilities for key accounting functions of the Trust Account (e.g., receiving money, preparing bank deposits, paying invoices). Also, it needs to prepare bank reconciliations of the Trust Account before the end of the following month—as its policy expects.

Northern Lights School Division needs to prepare and review bank reconciliations and financial reports for monies raised and spent in its schools (i.e., school–generated funds). At August 31, 2019, Northern Lights reported revenue of $1.0 million and related expenses of $1.0 million for school-generated funds.

Northwest School Division needs to independently review and approve monthly bank reconciliations and journal entries. Timely independent reviews and approvals check the accuracy and reliability of its accounting records.

Sun West School Division needs to test its IT disaster recovery plan. Testing the plan would confirm the Division can deliver its programs and services if disruption or damage occurs to its IT systems.

Having effective financial controls and management helps ensure ministries and agencies have reliable financial information upon which to base decisions. They also help avoid making payments without proper authority or business purpose.

In addition, this Section reports the need for the **Public Service Commission** to formally agree on when it will receive the annual audit report on security controls with a key IT service provider. This provider hosts the human resources and payroll IT system related to employees of 34 government ministries and agencies. This IT system processes about $1 billion in annual payroll expenses.

Clear written deadlines would help the Commission consistently receive information to enable timely monitoring of security controls for these key IT systems and data.

2.2   Performance Audits

> **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.

This Section of the Report includes the results of eight non-financial audits. The following provides an overview of each audit.

Chapter 6: eHealth—Securing Portable Computing Devices

What the Office examined:

The processes eHealth Saskatchewan used for the 12-month period ended August 31, 2019, to secure health information on portable computing devices used in the delivery of Saskatchewan health services from unauthorized access.

Why the Office examined this area:

> ➤ Directly managed less than one-third of the almost 13,000 portable computing devices with access to the eHealth IT network
>
> ➤ Over 80%of the laptops with access to the eHealth IT network were encrypted and unsupported

Over 30 percent of healthcare providers (i.e., almost 13,000 providers, including physicians) can use portable computing devices (like laptops, and smartphones) to access provincial health IT systems. These devices can store or access private and confidential health information.

Portable computing devices are attractive targets for attackers, may become infected with a virus or malware, and are easy to lose.

Having proper controls over portable computing devices reduces the risk of security breaches including having personal health information fall into the wrong hands.

What the Office found:

Overall, eHealth needs to do much more to prevent health information on portable computing devices used in the delivery of Saskatchewan health services from unauthorized access.

Key findings include the following.

➤ The configurations settings of portable computing devices varied, and did not always align with good practice.

Unsupported and unencrypted laptops make it easier for an attacker to gain access to information stored on the device. Inappropriate settings on portable computing devices can expose the device, and the eHealth IT network to viruses and malware.

➢ eHealth does not require annual confidentiality and privacy training of all individuals with access to its IT network and data. As of December 2019, about one-half of individuals with access received IT security awareness training annually.

Uninformed staff are susceptible targets and are more likely to click on something that they should not, infecting their device with malware or a virus. This creates a potential access point for malicious software into the eHealth IT network.

➢ For three of 14 incidents of lost or potentially stolen laptops and mobile devices we tested, IT staff did not follow processes appropriately designed to minimize security risks.

Not properly wiping mobile devices or removing laptops from the eHealth IT network if lost or stolen increases the risk of unauthorized access to private and confidential health information on the device and into the network.

Furthermore, eHealth did not sufficiently control access to its IT network and related data, and had not evaluated the effectiveness of its network access controls. It was not effectively monitoring network security logs to detect malicious activity on the network.

Portable computing devices create attack paths to corporate networks. Controlling and monitoring IT network access helps mitigate the impact of security breaches.

Chapter 7: Financial and Consumer Affairs Authority—Regulating Vehicle Dealers to Protect Consumers

What the Office examined:

The processes the Financial and Consumer Affairs Authority used, for the 12-month period ended December 6, 2019, for regulating motor vehicle dealers to protect consumers.

Why the Office examined this area:

The Authority regulates Saskatchewan's financial and consumer marketplace, including motor vehicle dealers.

The sale of motor vehicles and parts represent more than one-quarter of Saskatchewan retail trade. Saskatchewan had over $5 billion in sales of motor vehicles and parts in 2018.

> ➢ About 840 motor vehicle dealers licensed each year
> ➢ $441,000 of motor vehicle dealer fees collected in 2018-19
> ➢ About 100 complaints related to motor vehicle dealers investigated each year
> ➢ About 40 dealers inspected each year

What the Office found:

The Authority had generally effective processes for regulating motor vehicle dealers to protect Saskatchewan consumers with improvements needed only in a few key areas.

The Authority's strategy to regulate motor vehicle dealers was documented clearly. The Authority proactively informed motor vehicle dealers and the public about their rights and responsibilities. It tracked and appropriately investigated consumer complaints.

However, the Authority needs to select motor vehicle dealers for inspection based on a well-defined risk-informed plan. Using clearly defined risk factors to select motor vehicle dealers for inspection would help the Authority ensure it focuses inspection resources on dealers at higher risk of non-compliance.

In addition, the Authority needs to formally analyze the results of its enforcement activities. Analyzing enforcement activity results (such as non-compliance trends) can help focus enforcement resources on areas that can best promote compliance.

A well-defined risk-informed approach can help build Saskatchewan motor vehicle consumers' confidence in the Authority's ability to protect their consumer rights.

Chapter 8: Horizon School Division No. 205—Maintaining Facilities

What the Office examined:

The processes Horizon School Division No. 205 used, for the 12-month period ended September 30, 2019, to maintain its facilities (i.e., a head office, 38 schools, bus garage, and two maintenance shops).

Why the Office examined this area:

> ➢ $75.8 million net book value of facilities (2019-20) with about $3.2 million spent on maintenance each year
>
> ➢ Nine full-time equivalent positions responsible for maintaining Horizon's facilities
>
> ➢ 15% under budget on annual facilities maintenance spending in 2018-19 with maintenance budget not fully spent from 2016 to 2019
>
> ➢ Condition of schools range from fair to critical condition

Maintenance is a key aspect of asset management. Effective maintenance helps ensure facilities perform at optimum levels over their expected service life. Ineffective maintenance can cause health and safety risks, unexpected service disruptions, and higher future repair costs.

The Ministry of Education provides school divisions with funding for maintenance each year, and expects them to keep facilities in satisfactory operating condition.

Almost 90 percent of Horizon's 38 schools are more than 50 years old, and on average, in poor condition (similar to the 2017 estimated provincial condition of schools). Horizon had deferred maintenance of almost $70 million.

What the Office found:

Horizon needs to determine whether it is doing enough and has the right maintenance to move towards having its facilities and components in a satisfactory condition. It needs to do the following.

➢ Use the maintenance IT system to its full capacity and, keep up-to-date and accurate information about asset condition and maintenance activities in that system. Tracking key information in the maintenance IT system would enhance the Division's ability to plan, track, and monitor maintenance. Also, using the system to monitor changes in

facility conditions and deferred maintenance would help Horizon determine whether it is doing maintenance at the right time.

➢ Prioritize all identified maintenance deficiencies associated with fire protection and suppression systems, and boilers. Horizon had not yet repaired seven sprinkler and 19 fire alarm systems for deficiencies identified more than a year previous. Prioritizing important maintenance deficiencies can help the Division avoid non-compliance with applicable codes, and provide safe environments for students, staff, and the public.

➢ Give its Board periodic, comprehensive maintenance reports about the results of its maintenance activities and anticipated impact to inform decisions about the nature and extent of maintenance required, and related funding.

Chapter 9: Office of the Public Guardian and Trustee of Saskatchewan—Providing Property Guardianship Services to Adult Clients

What the Office examined:

The processes the Office of the Public Guardian and Trustee of Saskatchewan used, for the 12-month period ended July 31, 2019, to provide property guardianship services to its adult clients. Adult clients include individuals over the age of 16 where a Court or a chief psychiatrist determines the individual cannot manage their own estate (Certificate of Incapacity).

Property guardianship services includes making financial-related decisions that the adult would make if he or she had the capacity to do so (e.g., financial planning, investing money, paying expenses). It does not include care decisions (e.g., where to live) or those related to a last will and testament.

Why the Office examined this area:

The Office is an agency of last resort—in that its adult clients are unable to personally manage their financial affairs and no other suitable individual exists.

Adult clients (and their families) rely on the Office to prudently manage their financial affairs. Not doing so can expose them to significant financial risk, and affect their overall well-being.

> ➢ 18% of the Office's 6,469 clients were adult clients in 2018-19
>
> ➢ Accepts adult clients within 90 days of receipt of an individual's Certificate of Incapacity
>
> ➢ 10.7 full-time equivalent trust officers each assigned 95 to 100 adult client cases

What the Office found:

The Office had generally effective processes to provide property guardianship services to its adult clients, with improvement needed in one area.

The Office follows clear and approved policies for accepting new clients, determining clients' financial circumstances and property guardianship service needs, and adequately managing client finances. The Office actively monitors caseloads, and considers

implications on resource requirements. Assigned trust officers give sufficient consideration of potential for conflicts of interest between the trust officer and client.

However, the Office needs to consistently keep rationale for key decisions when identifying property of adult clients, particularly those decisions requiring judgment of trust officers.

Documenting rationale for key decisions supports judgments made in specific instances. Keeping documentation of key decisions in client files would ease transitions of clients between trust officers (e.g., in event the assigned trust officer is on leave).

Chapter 10: Saskatchewan Research Council—Purchasing Goods and Services

What the Office examined:

The processes the Saskatchewan Research Council used, for the 12-month period ended November 30, 2019, to purchase goods and services.

Why the Office examined this area:

> ➢ 350 full-time equivalent staff in four locations
>
> ➢ 20 business units with responsibility for purchasing, and a Branch responsible for central oversight of purchasing
>
> ➢ 173 purchasing cards (company-issued credit cards) assigned to staff typically with individual transaction limits of $5,000

Effective procurement ensures purchases are transparent, fair, and supports achievement of best value. Not having effective procurement processes increases the risk of not using public resources wisely and placing an agency's reputation at risk.

The Council routinely procures goods and services for the delivery of research, development, design, consultation, and innovation of natural and management sciences services. It bought about $72 million of goods and services in 2018-19.

What the Office found:

Overall, the Council has reasonable processes to purchase goods and services from suppliers with improvements needed only in a few key areas. These areas include the following.

➢ Give staff written guidance on setting the time that tenders should remain open, and communicate tender results with suppliers. Establishing standard minimum tender periods and guidance on communicating tender results helps ensure the Council achieves best value, and complies with external trade agreements.

➢ Consistently follow its established policies for purchasing cards including always respecting individual transaction limits, and better monitoring changes to those limits. Adhering to purchasing card policies and monitoring individual card limits reduces the risk of employees making inappropriate purchases.

➢ Formally assess and track supplier performance. Having a formal supplier evaluation process reduces the risk of using unqualified or inappropriate suppliers.

Chapter 11: SaskEnergy—Keeping Natural Gas Transmission Pipelines Operating Safely

What the Office examined:

The processes SaskEnergy used, for the 12-month period February 1, 2019 to January 31, 2020, to keep existing natural gas transmission pipelines operating safely.

Why the Office examined this area:

SaskEnergy is responsible for the safe operation of its natural gas transmission pipelines, and is subject to provincial regulation. Transmission pipelines transport natural gas from production and processing facilities to customers.

Properly designed and effective processes to operate pipelines safely reduces the risk of fires or explosions caused by ignition of the natural gas that has leaked from transmission pipelines. These can cause serious injuries, death or significant property damage.

> ➤ Owns and operates about 15,000 kilometres of natural gas transmission pipelines in the province
>
> ➤ Transports natural gas to more than 390,000 residential, farm, commercial, and industrial customers
>
> ➤ Almost all of transmission pipelines are located near 10 or less residences
>
> ➤ About $30 million spent each year on pipeline integrity activities

What the Office found:

Overall, SaskEnergy has effective processes in place to keep existing natural gas transmission pipelines operating safely other than the following areas. It needs to:

➤ Document the rationale for how often it carries out each of its pipeline inspection activities. Documenting rationale would show it sufficiently considers and adequately addresses key risks. Having guidance also helps personnel understand the basis for planned frequency of inspections.

➤ Establish and follow timeframes for receipt of the results of key transmission pipeline inspections and their entry into its risk-modelling IT system. SaskEnergy uses contractors to do these inspections. It does not have clear expectations as to when contractors are to submit inspection reports, or by when staff are to review and enter reports into its IT system. Incorporating inspection reports in its risk-modelling IT system in a timely manner supports reliable assessments of pipeline integrity.

➤ Include the results of key inspection activities and repairs done during the year in its IT system before it completes its next annual inspection plan. Having up-to-date records reflecting current, reliable assessments of pipeline condition better supports decisions about future inspection plans and repairs.

Chapter 12: Social Services—Monitoring Foster Families

What the Office examined:

The processes the Ministry of Social Services used, for the twelve-month period ended December 31, 2019, to monitor whether foster families provide a safe and secure environment for children in care.

Why the Office examined this area:

> ➢ 856 children resided in 486 foster homes located across the province (March 2019)
>
> ➢ Each foster home had, on average, 2.3 children
>
> ➢ $25.9 million spent on supporting foster care families in 2018-19
>
> ➢ 65 resource workers monitor about 20 foster families each, on average

Many children placed in foster care have experienced childhood trauma and have complex behavioral, medical, emotional, developmental, and psychosocial needs.

The Ministry must ensure children placed in foster homes are well cared for and safe. It must ensure foster families receive ongoing support and provide quality of services.

Effective monitoring of children's safety and providing needed support to foster families is crucial in contributing to the children's health and well-being.

What the Office found:

While the Ministry had effective processes to monitor whether foster families provide a safe and secure environment for children in their care, staff did not consistently follow a few key processes.

The Ministry had well-defined policies and procedures, used qualified staff, regularly visited foster families, and promptly acted on quality of care concerns. In addition, it provided foster families with suitable training, reasonable financial support, and additional support when needed. Moreover, it systematically reviewed the quality of the delivery of its foster care services.

However, staff did not consistently follow its policies and established practices in the following key areas: completing necessary background checks before approving new foster families; conducting annual home safety checks; obtaining annual criminal record declarations for approved foster families; and completing annual review reports of foster families. These policies are designed to effectively monitor whether foster families provide a safe and secure environment for children in care.

Also, unlike practices in other provinces, the Ministry does not require periodic criminal record checks of adults residing in approved foster homes. For the 30 foster family files we tested, the last time the Ministry completed criminal record checks was when it approved these homes—between three and 29 years ago. Requiring periodic criminal record checks of all adults residing in the home confirms a foster home remains safe.

Chapter 13: Water Security Agency—Regulating Water Use

What the Office examined:

The processes the Water Security Agency used, for the 12-month period ended December 31, 2019, to regulate water use (subject to regulation) to support a sustainable water supply.

Why the Office examined this area:

An increasing demand for water, combined with a potentially drier climate, increases the importance of regulating water. The Agency regulates all water users other than certain domestic water users, and is responsible for the sustainability of their use of water.

Effective monitoring of water allocations and usage is key to Saskatchewan having a sustainable supply of water available. A safe and secure water supply is essential to Saskatchewan's continued economic development and high standard of living for both current and future generations.

> ➤ Over 100,000 waterbodies (i.e., lakes and rivers) in Saskatchewan, of which about 10,000 have human demand for water use
>
> ➤ About 1.4 million cubic decameters of annual licensed water use—enough to fill over 550,000 Olympic-size swimming pools each year

What the Office found:

The Agency reasonably monitors the quantity of water in and flowing through Saskatchewan on an overall basis. Nevertheless, the Agency needs to do more to better regulate on a water-use licence basis. This includes:

➤ Developing guidance about documenting key decisions and analysis when assessing water-use licence applications and water availability, and enforcement procedures to help staff identify and address significant non-compliance with conditions imposed on individual water-use licences

➤ Maintaining accurate water-use data to enable better monitoring of water use, and actively monitoring whether licenced water users comply with water-use licences

➤ Giving senior management reports on the nature and extent of non-compliance and related enforcement activities

Furthermore, to support the achievement of its goal of ensuring a sustainable water supply, the Agency needs to update when it expects to complete outstanding key actions to regulate water-use from its *25 Year Saskatchewan Water Security Plan*.

2.3   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. The Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements. It does the first follow-up either two or three years after the initial audit, and every two or three years thereafter until the recommendations are implemented or identified as no longer relevant.

This Section of the Report includes 19 follow-up audits.

In general, we are pleased with the pace in which agencies are implementing our recommendations. On an overall basis, agencies implemented close to three-fifths of the outstanding recommendations, and partially implemented almost one-third of the remaining. Agencies had not yet implemented only about one-tenth of the recommendations we followed up.

Our Office recognizes more complex improvements take time to make. We encourage agencies to make improvements in conjunction with other initiatives planned or underway wherever possible.

Chapter 27 reports improvements that the **Saskatchewan Health Authority** made during its ongoing amalgamation of the former health regions. By December 2019, the Authority fully implemented five of seven recommendations from our 2014 audit of the processes related to medication management in long-term care facilities located in Kindersley and surrounding area.

Staff in long-term care facilities located in Kindersley and surrounding area followed the Authority's medication management policies about using a multi-disciplinary approach (e.g., physicians, nurses, and pharmacists) for finalizing medication plans, changing medication of residents, and documenting key medication-related activities (such as quarterly medication reviews). In addition, the Authority established processes to identify trends and issues related to medication management; and was collecting and analyzing information to improve medication plans, including the appropriateness of the use of antipsychotic medications.

However, more work remains in documenting written informed consent. In 47 per cent of 17 resident files we tested, staff did not document, as its policy requires, obtaining consent from residents or their decision makers before using medication as a restraining device. In 31 per cent of 17 resident files we tested, staff did not document, as good practice expects, obtaining informed consent from residents or their decision makers before making changes to high-risk medications. Consistently documenting whether it obtains consent is essential to show the Authority has made residents or their decision makers aware of the effects of the medication and impacts it may have on the quality of life of the resident.

We are also pleased with significant improvements made within a two- to three-year period since the initial audit.

Chapter 21 reports, by January 2020, **Prairie Valley School Division No. 208** addressed all eight recommendations from our 2018 audit of its processes to monitor the educational progress of home-based learners. These improvements helps ensure the Division assists home-based learners in making sufficient educational progress for their age and ability, and providing them with a quality education.

Chapter 25 reports, by January 2020, the **Saskatchewan Health Authority** implemented three and made progress on the other four of the seven recommendations we made in 2017 about the efficient use of magnetic resonance imaging (MRI) services in Regina. It made these improvements during a period where the Authority was amalgamating its operations and health services.

Some of the Authority's improvements included better tracking the actual completion dates of each stage of MRI services and reasons for rescheduling MRI appointments in its IT system, and monitoring the selection and volume of MRI scans sent to contracted licensed private operators.

Some areas for further improvement include analysis of MRI data to identify reasons for and ways to address significant patient waits for MRI services, formally assessing the quality of MRI interpretations radiologists provide, and monitoring the timeliness and quality of MRI scans performed by private MRI operators.

Having timely and quality MRI service delivery alleviates patient stress, avoids unnecessary referrals, and reduces costs. It also facilitates timely and appropriate diagnosis or treatment to help improve patient outcomes.

The following table summarizes the results of the 19 follow-up audits. It sets out the status of recommendations by agency grouped by initial, and subsequent follow-ups.

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Initial Follow-Ups						
Health—Detecting Inappropriate Physician Payments	2017–V1	4	2	2	0	0
Labour Relations and Workplace Safety—Strategies to Reduce Injury Rates	2018–V1	1	1	0	0	0
Prairie Valley School Division No. 208—Monitoring Progress of Home-based Learners	2018–V1	8	8	0	0	0
Saskatchewan Health Authority—Efficient Use of MRIs in Regina	2017–V1	7	3	4	0	0
Saskatchewan Health Authority—Minimizing Employee Absenteeism	2017–V2	5	1	2	2	0
Saskatchewan Health Authority—Overseeing Contracted Special-Care Homes in Saskatoon and Surrounding Area	2017–V1	6	1	3	2	0
Saskatchewan Water Corporation—Purchasing Goods and Services	2018–V1	7	3	3	1	0
Initial Follow-Ups Subtotal		**38**	**19**	**14**	**5**	**0**
% of Initial Follow-Ups Subtotal		**100%**	**50%**	**37%**	**13%**	**0%**
Subsequent Follow-Up Audits[C]						
3sHealth—Procuring Goods and Services for Member Agencies	2015–V2 2017–V2	5	5	0	0	0
Advanced Education—Working with the Advanced Education Sector to Achieve Ministry Strategies	2015–V1 2018–V1	1	0	1	0	0
Environment—Regulating Landfills	2013–V2 2015–V2 2018–V1	3	1	2	0	0
Highways and Infrastructure—Road Safety Concerns on Existing Highways	2015–V2 2018–V1	1	1	0	0	0

Chapter Name	Related Report[A,B]	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
North East School Division No. 200—Increasing Grade 3 Students Reading at Grade Level	2016–V1 2018–V1	1	1	0	0	0
Regina School Division No. 4—Promoting Positive Student Behaviour	2016–V1 2018–V1	3	3	0	0	0
Saskatchewan Government Insurance—Confirming Only Qualified Drivers Remain Licensed	2016–V1 2018–V1	1	0	1	0	0
Saskatchewan Health Authority—Administering Medication in Weyburn and Estevan Hospitals	2013–V2 2015–V2 2018–V1	1	1	0	0	0
Saskatchewan Health Authority—Maintaining Medical Equipment in Healthcare Facilities in Melfort and Surrounding Area	2010–V2 2012–V2 2015–V2 2018–V1	1	1	0	0	0
Saskatchewan Health Authority—Medication Management in Long-Term Care Facilities in Kindersley and Surrounding Area	2014–V2 2017–V2	7	5	0	2	0
Saskatchewan Housing Corporation—Maintaining Housing Units	2012–V1 2014–V1 2017–V2	2	2	0	0	0
Tourism Saskatchewan—Managing the Use of Social Media	2015–V2 2018–V1	1	1	0	0	0
Subsequent Follow-Ups Subtotal		**27**	**21**	**4**	**2**	**0**
% of Subsequent Follow-Ups Subtotal		**100%**	**78%**	**15%**	**7%**	**0%**
Overall Total		**65**	**40**	**18**	**7**	**0**
% of Overall Total		**100%**	**61%**	**28%**	**11%**	**0%**

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 that remained not implemented after the previous follow-up audit.

3.0 ACKNOWLEDGEMENTS

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4.0   ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

The Office of the Provincial Auditor is the external, independent auditor of the Government. *The Provincial Auditor Act* makes it responsible for auditing the Government of Saskatchewan and approximately 270 agencies.

The Office promotes accountability and better management through its audit work and public reports along with its involvement with legislative committees charged with reviewing its Reports.

The Office routinely looks at the Government's administration of its programs and services.

Through *The Provincial Auditor Act*, 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.

In addition to its reports on the results of its audit work, it gives legislators two key accountability reports each year—its business and financial plan, and 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, as well as further detail about the Office of the Provincial Auditor at auditor.sk.ca.