2020 Report – Volume 2
Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1   Advanced Education

This chapter reports the results of the 2019–20 annual audits of the Ministry of Advanced Education and eight of its agencies. Each of those agencies had reliable financial statements, and complied with governing authorities. Other than the following two areas related to the Ministry, the Ministry and those agencies had effective rules and procedures to safeguard public resources.

First, the Ministry continues to not adequately oversee the activities of the province's two universities as it does not monitor the activities of their subsidiaries. This increases the risk of university subsidiaries undermining the powers granted to the parent university (e.g., borrowing without proper authority), which in turn, could potentially harm a university's reputation, or negatively impact its finances.

Second, since 2016–17, the Ministry does not follow Canadian public sector accounting standards to record, in its financial records, revenues and expenses of the Strategic Investment Fund. It records them in the incorrect year. 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.

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 the Ministry's computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2019–20, the Ministry and its special purpose funds complied with the authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2019–20 financial statements of the Ministry's special purpose funds are reliable.

Chapter 3   eHealth Saskatchewan

This chapter reports the results of the 2019-20 annual audit of eHealth Saskatchewan.

eHealth's 2019-20 financial statements are reliable. During 2019-20, eHealth complied with the authorities governing its activities related to financial reporting and safeguarding public resources. eHealth had, except for certain aspects of its IT security, effective rules and procedures to safeguard public resources in 2019-20.

At March 2020, eHealth did not have an adequate IT service level agreement in place with the Saskatchewan Health Authority, and has not had one for the past three years. Since 2017, eHealth

has been mandated to lead IT services for the health sector, which includes the Authority. Adequate service level agreements make it clear what type of service must be provided, when, and at what cost.

In addition, eHealth requires better risk-based processes for controlling IT network access to help mitigate the impact of security breaches, and the extent of breaches. Improved IT network monitoring would also help timely detection of malicious activity. eHealth experienced a ransomware attack during the year. The attack indirectly impacted the accessibility of certain clinical IT systems (e.g., those used by health care professionals) and caused a serious business disruption for the health sector. Although it took time, eHealth was able to successfully recover the IT systems and related data from backups made prior to the attack.

Also, during 2019-20, eHealth made limited progress on testing its IT disaster recovery plans for the 38 IT systems identified as critical to the health sector. Testing recovery plans assures that critical IT systems can be successfully restored within a reasonable time when disasters occur.

In 2019-20, eHealth improved its conflict of interest and procurement practices. Staff completed annual conflict of interest declarations, followed the sole-sourced procurement policies, tracked value-added items on vendor contracts, and properly approved purchases before it received the related goods or services. These improvements help support eHealth achieving best value when making purchases.

Chapter 4   Executive Council

During 2019-20, the Office of the Executive Council had effective rules and procedures to safeguard public resources, and complied with authorities governing its activities other than in the following area.

Executive Council continued to set remuneration rates inconsistent with 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 5   Government Relations—Northern Municipal Trust Account

Other than the following, the Ministry of Government Relations had effective rules and procedures to safeguard the Northern Municipal Trust Account's public resources and it complied with its financial-related legislative authorities. The Ministry:

➢ Did not adequately supervise staff responsible for recording Trust Account financial information including making sure it has complete and accurate information to prepare financial statements. For example, we found the 2019 financial statements presented for audit did not properly record $3.5 million in lease revenue and improperly disclosed approximately $16.5 million in contractual rights.

- Did not adequately segregate duties of employees responsible for key accounting functions of the Trust Account to reduce the risk of fraud or undetected errors in the Trust Account's financial information.

- Made grant payments of $1.8 million from the Trust Account in 2019 for expansion of a landfill without clear legislative authority to do so. Making grant payments without clear legislative authority increases the risk of making payments that are inconsistent with the mandate of the Trust Account.

The Trust Account's 2019 financial statements are reliable.

Chapter 6   Healthcare Affiliates

This chapter summarizes the results of the 2019-20 annual audits of 36 healthcare affiliates. Each of the 36 healthcare affiliates had effective rules and procedures to safeguard public resources for 2019-20.

The 2019-20 financial statements of each of these healthcare affiliates are reliable with one exception. Raymore Community Health and Social Centre failed to record or amortize the cost of any tangible capital assets in its 2019-20 financial statements.

Also, one of the 36 healthcare affiliates (All Nations' Healing Hospital Inc.) did not seek approval for two capital projects exceeding $100,000 each as required by law.

Chapter 7   Highways and Infrastructure

The Ministry of Highways and Infrastructure had, other than the following areas, effective rules and procedures to safeguard public resources for the year ended March 31, 2020.

The Ministry needs to always follow policies when making purchases with purchasing cards (e.g., only making purchases within approved individual transaction limits, having supervisors approve transactions). This helps the Ministry treat suppliers equitably, and verify purchases are for legitimate business purposes.

The Ministry set out additional processes to oversee purchases of Highway Patrol equipment and supplies, and track regulated Highway Patrol equipment, such as firearms and ammunition. However, it did not implement these policies prior to year-end. Requiring additional approvals or limiting these types of purchases to a few individuals would reduce the risk of buying unauthorized or inappropriate items. Given the portable and regulated nature of Highway Patrol equipment, tracking them and their use reduces the risk of liability for misplaced or lost items used for inappropriate purposes.

Furthermore, Ministry staff continue not to always ensure unneeded user access is removed promptly from its IT systems. Not following these established processes makes the Ministry's data and systems vulnerable to inappropriate access.

During 2019–20, the Ministry and the Transportation Partnerships Fund complied with the authorities governing their activities relating to financial reporting, safeguarding public resources,

revenue raising, spending, borrowing and investing, except that the Ministry did not always obtain quotes or tenders in accordance with *The Purchasing Act, 2004*.

The 2019–20 financial statements of the Transportation Partnerships Fund are reliable.

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 other than Ministry staff did not always ensure prompt removal of unneeded access of former employees to the Ministry's computer systems. Not following established processes makes the Ministry's data and IT systems vulnerable to unauthorized access or inappropriate modifications.

During 2019–20, the Ministry, its agencies, and its special purpose funds complied with the authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2019–20 financial statements of the Ministry's agencies and special purpose funds are reliable.

Chapter 9   Justice and Attorney General—Victims' Fund

In 2019-20, the Ministry of Justice and Attorney General took steps to prepare, in a timely way, key supporting documents for the Victims' Fund's financial statements for management's review. However, it needs to give more attention during their preparation as we identified significant errors in the financial statements presented for audit.

In 2019–20, 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   Northlands College

Northlands College had effective rules and procedures to safeguard public resources other than it did not always remove, within a reasonable time, access of employees to its IT network when they left the employ of the College.

In 2019–20, Northlands College had reliable financial statements. It also complied with the authorities governing its activities related to financial reporting and safeguarding public resources.

Chapter 11   Provincial Capital Commission

The 2019-20 financial statements of the Provincial Capital Commission are reliable.

In 2019-20, the Provincial Capital Commission had effective rules and procedures to safeguard public resources and complied with authorities governing its activities other than certain processes related to major developments in Wascana Centre.

By March 2020, the Commission implemented two of five recommendations made in our *2019 Report – Volume 2* about its process for approving major developments. It published a clear

checklist outlining its process to review and approve proposed developments in Wascana Centre. It began providing the public with periodic status updates on all major development projects within Wascana Centre.

While it made some improvements to partially implement the remaining three recommendations more work is needed to:

➢ Develop written expectations for public consultations proponents are to undertake in relation to 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 Master Plan. The Commission signed two agreements in June 2020.

The Provincial Capital Commission Act places the onus on the Commission and its Board to make sure major developments in Wascana Centre are consistent with the Master Plan.[1] Wascana Centre includes land extending from downtown Regina to the outskirts of the City with various pieces owned by the Province, the City of Regina, and the University of Regina.

Chapter 12   Saskatchewan Health Authority

The Saskatchewan Health Authority's 2019-20 financial statements are reliable. In 2019-20, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources.

During 2019-20, the Authority implemented a conflict of interest policy covering permitted vendor-sponsored travel and began validating suppliers before adding them into its financial system.

To strengthen its financial controls, the Authority needs to:

➢ Sign an adequate service level agreement with its key IT service provider—eHealth Saskatchewan. Without an adequate agreement, the Authority risks not being able to effectively monitor the quality and timeliness of IT services delivered by eHealth, or know its critical IT systems and data are secure and will be restored in a reasonable timeframe in the event of a disaster.

➢ Separate incompatible duties related to paying suppliers, paying staff, and processing journal entries. Without adequate segregation of duties, the Authority faces a higher risk of fraud and of undetected errors in its financial information.

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

During 2019–20, the Saskatchewan Liquor and Gaming Authority had effective rules and procedures to safeguard public resources other than the Authority needing to enforce its agreement

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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.

with the Saskatchewan Indian Gaming Authority (SIGA) for receipt of the service provider controls report in a timely manner.

Without enforcing the written deadline, the Authority does not have key information to enable timely and sufficient monitoring of controls for the SIGA Casino Management System and its data. As a result, the Authority may be unaware of control deficiencies potentially impacting the completeness of SIGA's reported gaming revenues and expenses. This may impact the Authority's ability to take timely steps to mitigate the impact of deficiencies, if any.

Also, during 2019–20, SIGA had effective rules and procedures to safeguard public resources other than needing to monitor the activities of the service provider managing its Casino Management System. This increases the risk of unauthorized access to and inappropriate modifications of related systems and data that could impact the completeness of reported gaming revenue and expenses.

Chapter 14   Saskatchewan Polytechnic

In 2019-20, Saskatchewan Polytechnic had effective rules and procedures to safeguard public resources, complied with relevant authorities, and had reliable financial statements.

Saskatchewan Polytechnic did not establish a policy to guide compensating of losses of its employees and students. In 2018-19, it did not follow good practice when paying compensation for a loss incurred by a member of its management. During 2019-20, it compensated students for theft of their tools stored on its premises without a policy to guide the payments.

Having a Compensation for Loss Policy to guide payments for these types of circumstances would help ensure it treats similar circumstances consistently, and follows good practice.

Chapter 15   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, 2020. Each fund complied with authorities governing their activities and their 2019-20 financial statements are reliable.

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

➢ Obtain appropriate support for and properly approve income assistance payments (including the newly launched Saskatchewan Income Support Program) to ensure eligible clients receive the correct amount of assistance.

➢ Recover and record overpayments timely for the Saskatchewan Income Support Program to better monitor the extent and reasons for errors, and avoid delaying recovery.

➢ Require staff to reconcile and review key bank accounts monthly to identify irregularities or errors. One of the Ministry's key bank accounts has $450 million in income assistance payments paid out each year.

> ➢ Carry out timely reviews of financial reports from third-party service providers to determine if funding provided was used appropriately. During 2019-20, it paid these service providers almost $350 million for services delivered to at-risk residents of Saskatchewan (e.g., elderly, persons with disabilities).

Chapter 16   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, 2020. The Agency's 2019–20 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 17   Western Development Museum

Other than the need to follow its policy for use of purchase orders, the Western Development Museum had effective rules and procedures to safeguard public resources as at March 31, 2020. The Museum's 2019–20 financial statements were reliable and it complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

Chapter 18   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 19   Agriculture—Mitigating the Impact of Regulated Pests in Crops and Pastures

Saskatchewan accounts for almost half of Canada's total field crop acreage.

Laws make producers or landowners responsible for controlling identified regulated pests.[2]

A regulated pest is an animal, insect, or disease that the Ministry of Agriculture declares as a pest. As of July 2020, the Ministry had declared six regulated pests. It is responsible for mitigating the impact of those pests in crops and pastures.

For the twelve–month period ending July 31, 2020, the Ministry of Agriculture had, other than in the areas noted below, effective processes to mitigate the impact of regulated pests in crops and pastures. The Ministry needs to:

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[2] *The Pest Control Act*, ss. 3, 5.

➢ Proactively provide producers with guidance about detecting and reporting the presence of two pests—late blight and bacterial ring rot, and on developing response plans for four pests—grasshoppers, late blight, bacterial ring rot, and brown or Norway rat.

Early detection and timely, appropriate response plans are key to controlling regulated pests and reducing their impact on crops and pastures even when the pest has not been detected in the province for several years.

➢ Make sure laboratory results confirming presence of clubroot are communicated to producers promptly. Clubroot damages canola crops, and spreads quickly. Canola is Saskatchewan's leading crop in 2020.

➢ Revisit how it will conduct surveillance to determine populations of Richardson's ground squirrel (gophers) given the Federal Government's 2020 decision to deregister the use of strychnine effective 2023, and its use of strychnine sales to estimate gopher populations. Strychnine is regularly used in Saskatchewan to control gopher populations.

➢ Periodically report to senior management on the sufficiency of its mitigation of regulated pests.

Effectively mitigating the impact of regulated pests helps avoid them having a significant adverse impact on the yields and quality of crops. In 2018, the value of provincial agriculture and food exports was almost $13.5 billion with value-added revenue estimated at $5.2 billion.[3,4]

Chapter 20   Environment—Regulating Waste Diversion Through Recycling

Saskatchewan produces the second highest amount of waste per capita in Canada.[5] The majority of the waste generated in the province is discarded in Saskatchewan's 203 landfills. Waste not diverted from a landfill potentially leads to greater risk of water pollution, soil contamination, greenhouse gas emissions, and negative human health impacts.[6]

The Ministry of Environment regulates eight waste diversion recycling programs. These programs are designed to divert various types of solid waste such as bottles, tires, packaging, and used oil. The Ministry generally uses a standard approach to regulate these programs. Its approach includes designing programs similarly (e.g., producers of the waste finance the program [levy fees on customers], program operators handle recycling activities, and program operators regularly report on activities).

However, the Ministry does not know whether its eight recycling programs contribute to the achievement of the provincial waste reduction goal. The goal is to reduce the amount of waste generated per person from the 2014 baseline by 30% by 2030, and by 50% by 2040.

To better regulate waste diversion through its approved recycling programs, the Ministry needs to make improvements in several areas. These include:

➢ Gaining a more robust understanding of the composition of waste entering Saskatchewan landfills, and then setting material-specific targets for each program (such as recycle 75% of

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[3] pubsaskdev.blob.core.windows.net/pubsask-prod/83874/Agriculture%252BStatistics%252BPocket%252BReference.pdf (20 October 2020)
[4] Ministry of Agriculture, *Annual Report for 2018–19*, p. 8.
[5] *Saskatchewan's Solid Waste Management Strategy*, p. 1.
[6] Ibid.

household paper by 2025). This would provide clear direction on the extent of waste it expects each program to divert to help achieve the provincial waste reduction goal.

➢ Setting standard definitions for key information (including calculation methods) it requires program operators to report. Key information includes diversion and collection rates. Use of standard definitions would enable comparisons amongst operators of a program, different programs, and Canadian jurisdictions.

➢ Periodically reporting to senior management on the rate of waste diversion through recycling programs to help evaluate the success of the approved recycling programs.

Recycling helps repurpose materials that would otherwise end up in the landfill and is a key part of environmental sustainability and stewardship. Diverting waste from Saskatchewan landfills helps reduce associated greenhouse gas emissions. Reducing emissions of greenhouse gas in Saskatchewan is a central part of the Provincial Government's climate change strategy.[7]

Chapter 21   Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer

In Saskatchewan, colorectal cancer is the second leading cause of cancer death. Also, colorectal cancer cases in Saskatchewan are rising due to an aging population.

The Saskatchewan Cancer Agency is responsible for preventing and screening individuals for cancers, including colorectal cancer. Since 2009, the Agency provides a population-based Screening Program for Colorectal Cancer. The Agency collaborates with the Saskatchewan Health Authority to deliver the program. The Agency focuses its screening program on individuals between the ages of 50 and 74 because they are at higher risk of developing colorectal cancer.

At July 2020, the Agency had effective processes, other than in the following areas, to deliver its Screening Program for Colorectal Cancer. The Agency needs to:

➢ Work with the Saskatchewan Health Authority to reduce the time patients wait for colonoscopies and determine a reasonable timeframe for providing results from colonoscopies to patients.

A consistent and provincial approach for booking colonoscopies is important as delays in patients receiving colonoscopies can result in delays in a colorectal cancer diagnosis. We found 22 individuals waited longer than 60 days for a colonoscopy and subsequently had a cancer diagnosis.

Patients often find waiting for test results stressful. We found 12 individuals with a cancer diagnosis had to wait between 15 and 104 days for their colonoscopy results. Timely receipt of results assists in determining and providing appropriate and timely treatment.

➢ Analyze if its promotional strategies increase participation in its colorectal cancer screening program.

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[7] www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/prairie-resilience (20 October 2020)

Participation of individuals in the screening program has remained relatively unchanged since 2014. Periodically analyzing promotional strategies helps determine if the Agency is successfully focusing its efforts to educate the public and raise awareness of the screening program to increase screening participation.

➢ Use key performance indicators that are consistent with national good practice to measure the success of the screening program.

➢ Provide timely results and analysis of the screening program to senior management and the Board. This allows the Agency to take timely action to address areas that fall short of expectations.

Having an effective colorectal cancer screening program helps identify apparently healthy people who may have a higher risk of developing colorectal cancer. Approximately 90% of colorectal cancers can be prevented, or successfully treated if caught early.

Chapter 22   Saskatchewan Polytechnic—Carrying Out Applied Research

Since 2014, Saskatchewan Polytechnic (Sask Polytech) has had a goal to grow its applied research. Applied research focuses on providing practical solutions to specific problems of individuals or organizations.[8] Its applied research revenues quadrupled from 2014 to 2019 to $3.6 million in 2018-19; these revenues represent about 1% of Sask Polytech's 2018-19 total revenues.

In 2019 and early 2020, Sask Polytech generally used effective processes to carry out applied research. We make five recommendations for improvement. For example, Sask Polytech needs to:

➢ Always document, for all types of applied research projects, its assessment of the viability of and key risks associated with potential projects before pursuing a project.

Our testing found for projects where Sask Polytech does not complete an application for funding, it does not document its assessment of a project's viability or associated key risks.

Formally documenting assessments of viability and key risks reduces the risk of missing key evaluative aspects of potential projects and undertaking projects it cannot successfully complete.

➢ Confirm all staff and students involved in applied research projects reaffirm their commitment to the Code of Conduct at least annually.

Our testing found faculty and students involved in research projects did not always annually acknowledge compliance with Sask Polytech's Code of Conduct Policies because of the way Sask Polytech requested these acknowledgments. Our testing found instances where the most recent acknowledgements ranged from just over a year ago to 11 years ago.

Annual acknowledgements remind staff and students of acceptable business practices and the need to consider and declare conflicts of interest. Demonstrating compliance with policies helps show Sask Polytech researchers understand and accept responsibilities for carrying out research.

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[8] saskpolytech.ca/about/applied-research-and-innovation/ (20 April 2020).

Furthermore, to better support future growth in applied research, Sask Polytech needs measures to assess the success of its applied research beyond annual growth in research revenue, and to keep more robust, up-to-date project information to improve its ability to track a larger number of projects.

Chapter 23   SaskPower—Planning to Shut Down and Decommission Boundary Dam

SaskPower is the principal supplier of electricity in Saskatchewan. It operates under the mandate and authority of *The Power Corporation Act*. In 2019-20, coal-fired electricity generation represented 31 percent of SaskPower's total available generating capacity.

Coal is the most widely used power source in the world and coal-fired power plants produce 40 percent of the world's electricity. However, coal-fired electricity is also a significant source of greenhouse gas emissions. Increased concentrations of greenhouse gas emissions are the major contributing factors to increasing global temperatures and climate change. In 2018, coal-fired electricity was responsible for 63 percent of greenhouse gas emissions from the electricity sector in Canada.

Phasing out coal-fired units and decommissioning related power stations is complex and technical. To do so successfully and safely depends on SaskPower having effective planning processes.

At September 2020, SaskPower had, other than in the following area, effective processes for planning the safe shut down of coal-fired electricity generating Units 4 and 5 and decommissioning of the Boundary Dam Power Station site.

SaskPower needs to use the cost estimate classification system adopted by the Saskatchewan Environmental Code to determine the contingency used to estimate costs for decommissioning and reclaiming the Boundary Dam Power Station site. Based on the suggested contingency range of between 20 percent and 50 percent, the estimated total contingency could be as much as $20.6 million higher than SaskPower's current estimate of $13.8 million.

SaskPower has well-defined and documented project planning processes that align with good practice. The use of these project planning processes will provide SaskPower with a solid foundation to develop detailed planning for the shutdown of its conventional coal-fired electricity generating units, and in turn, for the decommissioning of the Boundary Dam Power Station site.

Overall, other than the contingency estimate noted above, SaskPower's planning completed to July 2020 reasonably considered project scheduling and budget, along with the impact of the shut-down and decommissioning of Boundary Dam Power Station site on the environment, the community, and its human resources.

Effective planning processes reduces the risk of overruns in costs, delays in timelines, safety concerns, and the impact on workers, families and communities. It also ensures the reliability of the power supply during shut downs and decommissioning.

FOLLOW-UP AUDITS

Chapter 24   Carlton Trail College—Equipping the Board with Competencies to Govern

Carlton Trail College's Board of Directors improved its processes to govern.

By September 2020, the Board evaluates its effectiveness at least annually. The Board also regularly assesses desired versus existing competencies, and develops training plans to build competencies where there are identified gaps. This assessment is also done when there are changes to board membership, with updates to the training plan as required. The Board also developed guidance on making recommendations of potential new board members to the Ministry of Advanced Education to ensure timely appointments.

Regular evaluation of board effectiveness, being aware of gaps in competencies, and addressing gaps timely decreases the risk of weakened or ineffective board governance.

Chapter 25   Corrections and Policing—Community Rehabilitation of Adult Offenders

As of June 2020, the Ministry of Corrections and Policing continued to improve processes relating to the community rehabilitation of adult offenders. It implemented two of the four remaining recommendations first made in 2011, and made progress on the other two.

The Ministry successfully implemented two initiatives in the Saskatchewan South Region since 2017 that improve key information sharing with probation officers and the staff at correctional facilities involved in developing and implementing integrated case plans for rehabilitating offenders.[9] It implemented these initiatives in various communities over the past several years. Having readily accessible information helps make the content of case plans more comprehensive to support more effective community rehabilitation.

The Ministry revised its policies addressing offender risk assessments, case management, and supervision in 2019. In addition, it established a process to actively monitor staff compliance with the revised policies. As of June 2020, it was refining this process to include the use of compliance targets.

In 2019, it implemented and began monitoring compliance with the revised supervision policy. However, the COVID-19 pandemic delayed the Ministry's plans to implement the revised risk assessment and case management policies. It expects to implement these revised policies, along with processes to monitor staff compliance, in fall 2020.

Implementing and monitoring staff compliance with revised policies decreases the risk of the Ministry not effectively rehabilitating offenders.

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[9] The Ministry manages Saskatchewan as three regions—South, Central, and North.

Chapter 26   Corrections and Policing—Planning for Inmate Capacity in Correctional Facilities

By August 2020, the Ministry of Corrections and Policing had implemented the three outstanding recommendations we made in our 2016 audit of its processes to plan for inmate capacity at its adult correctional facilities.

The Ministry finalized its Adult Custody Long-term Capacity Plan for strategic planning at its correctional facilities in April 2020. The plan captures definitions for operational capacity and ideal program space.

With its forecast of increased numbers of adult inmates in Saskatchewan's correctional facilities over time, the Ministry has also forecasted the associated demand for rehabilitation program space.

Having a written long-term plan to manage inmate capacity in adult correctional facilities is important to inform Ministry decision-making and determine the correct space to provide adequate housing and rehabilitation programs for adult inmates.

Chapter 27   Corrections and Policing—Providing Primary Medical Care in Adult Secure-Custody Correctional Centres

By July 2020, the Ministry of Corrections and Policing had made progress in implementing recommendations on its Ministry's processes for the provision of primary medical care to adult inmates in Saskatchewan's four adult secure-custody correctional centres.

The Ministry and correctional centres had developed new policies and directives on health care, and updated existing ones.

The Ministry also made progress on developing mandated training for nurse managers. It plans to deliver this training during 2020-21. The Ministry also developed a new form to facilitate transferring key medical information when inmates move between correctional centres, which the correctional centres are starting to use.

The correctional centres made progress on tracking first-aid certifications and reporting to the Ministry on currency of certification. However, they did not do so accurately.

The Ministry updated its policy on complaints to require correctional centres to track, respond to, and analyze inmate medical care complaints timely. Correctional centres need to respond to complaints timely, and provide the Ministry with a complete analysis of trends and corrective action taken.

The Ministry is developing a review process to ensure the medical care provided in correctional centres identifies and addresses the needs of inmates. It expects to begin the review process in October 2020.

Primary medical care received in a correctional centre can play a role in reducing health inequality for vulnerable inmates that come from backgrounds with a likelihood of declining health. Serious health issues may arise without timely and appropriate medical care. Effective primary medical care

in correctional centres can improve the health of the overall community by resulting in less transmittable diseases and reduced crime by treating mental health problems.[10]

Chapter 28   eHealth Saskatchewan—Securing Patient Data in the Saskatchewan Laboratory Results Repository

By July 2020, eHealth Saskatchewan fully addressed the remaining three recommendations made in our 2015 audit related to securing confidential patient information in the Saskatchewan Lab Results Repository (SLRR).[11]

eHealth is updating its SLRR system for critical vulnerabilities, resetting passwords annually, and periodically confirming user access remains appropriate. This reduces the risk of unauthorized access to eHealth's systems and data.

Chapter 29   Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan

By August 2020, the Ministry of Environment implemented two of the four remaining recommendations made in our 2016 audit of its processes to prevent the entry and spread of aquatic invasive species (other than aquatic invasive plants) in Saskatchewan.

Since June 2018 (the timing of our last follow-up audit), the Ministry developed risk-based strategies for both watercraft inspections and waterbody sampling. These strategies help the Ministry focus its resources in areas of higher risk (e.g., water bodies or corridors where boats cross into Saskatchewan from neighbouring jurisdictions).

The Ministry assesses the effectiveness of its public education and awareness campaigns by reviewing comments on and views of social media posts and analyzing trends in watercraft owner's compliance (e.g., assesses the number of individuals not in compliance when inspected). In fall 2020, the Ministry plans to issue a targeted survey asking detailed questions about past advertising campaigns. It plans to use survey results to assess if its campaigns improved the public's knowledge and awareness of aquatic invasive species.

In addition, the Ministry has plans to test in fall 2020 its draft rapid response plan prior to its finalization and approval. Testing the plan helps confirm it operates as expected. Timely and appropriate responses are key to minimizing the impact of and spread of aquatic invasive species.

Chapter 30   Finance—Internal Audit in Ministries

By July 2020, the Ministry of Finance implemented the outstanding recommendation from our 2012 audit on the effectiveness of internal audit activities of government ministries.[12] Finance communicated requirements for internal audit quality assurance programs and provided training and implementation resources to ministries with an internal audit function. It also used a working group of internal audit staff to share techniques and tools, and monitor practice.

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[10] www.stmichaelshospital.com/media/detail.php?source=hospital_news/2015/20150225_hn (18 September 2020).
[11] SLRR is an IT system, including patient lab information that is a key portion of Saskatchewan's electronic health records.
[12] For the purposes of this audit, government ministries included the Public Employees Benefits Agency that is a division of the Ministry of Finance.

Chapter 31 Finance—Public Employees Benefits Agency: Effectively Informing Certain Pension Plan Members

By June 2020, the Ministry of Finance, through its division called the Public Employees Benefits Agency, improved its process to keep members of the Municipal Employees' Pension Plan sufficiently informed.

The Agency implemented a recommendation we first made in 2019 by providing retiring and terminating members of the Municipal Employees' Pension Plan information within 90 days as legally required.

Providing pension plan members with timely pension information helps members make informed decisions. It also helps strengthen member trust in the pension plan in which they participate.

Chapter 32 Health—Preventing Diabetes-Related Health Complications

Preventative measures and better disease management can reduce the prevalence of diabetes-related complications, the impact of the disease on quality of life and lead to lower health costs.

Statistics on the prevalence of diabetes show Saskatchewan's overall diabetes prevalence rate is slightly higher than the national rate of 7.3%. Provincial statistics show the overall diabetes prevalence rate varies significantly in different parts of the province. It ranges from a high of 11% for one health network in the North East area to a low of 5.6% for one health network in Saskatoon (see **Figure 1**).

Since our 2017 follow-up, the Ministry of Health has made some progress on implementing outstanding recommendations from our 2012 audit, but more work is needed to help prevent diabetes-related health complications in people living with diabetes.

The Ministry continues to use its IT system, the Chronic Disease Management—Quality Improvement Program (CDM-QIP). However, it has made limited progress in increasing physicians' use of CDM-QIP to track patient care. We found only 37% of diabetics have their patient care tracked in CDM-QIP. The CDM-QIP enables the use of best practices when providing care to patients living with chronic diseases. The CDM-QIP collects data from participating physicians about key healthcare services provided to people living with diabetes.

Overall, the Ministry still needs to:

➤ Take steps to obtain complete data from physicians about healthcare services provided to patients with chronic diseases like diabetes—it needs complete data to do meaningfully analysis about the effectiveness of those healthcare services.

➤ Analyze the data on the effectiveness of programs and services delivered by the Saskatchewan Health Authority to people living with diabetes (e.g., extent of key diabetes-related complications such as amputations).

Meaningful analysis of health services provided to patients living with diabetes would help the Ministry determine if such patients receive appropriate health care services to help prevent complications, and have appropriate access to those services.

Chapter 33 Justice and Attorney General—Supporting Provincial Court of Saskatchewan to Manage Court Workloads

By June 2020, the Ministry of Justice and Attorney General had implemented three of the five remaining recommendations we made in our 2014 audit of its processes to support the Provincial Court of Saskatchewan (Provincial Court) to manage court workloads. The Ministry:

➢ Developed performance measures and set related targets

➢ Made public its key action plans to address operating pressures related to supporting the management of court workloads

➢ Implemented a human resources plan that includes up-to-date procedure manuals

The Ministry still needs to develop and implement a complete forecasting model to support the management of court workloads and improve its collection, analysis, monitoring and public reporting of information related to supporting the management of court workloads.

Having a complete forecasting plan to support the management of court workloads can help reduce unnecessary overtime costs and delays in the Provincial Court. Improving collection, analysis, and monitoring of information related to supporting the management of court workloads will help the Ministry improve its understanding of key factors that influence workloads. Public reporting on key factors will help keep the public aware of the Ministry's actions.

Effective support to manage Provincial Court's workloads can help ensure timely scheduling of the Court's hearings. This, in turn, can help to avoid delayed delivery of justice, and additional costs that may result from delays (e.g., costs to hold accused in detention centres).

The Ministry of Justice must support the Provincial Court to effectively manage work pressures and wait times, so delays do not exceed the 18-month ceiling and cases are completed in a reasonable period.

> In criminal cases, timely delivery of justice is crucial. *The Canadian Charter of Rights and Freedom* states that a person charged with a criminal offence has a right to be tried within a reasonable timeframe. The Supreme Court of Canada gives a guideline of eight to ten months (i.e., 240 to 300 days) as a reasonable length of time for institutional delays in provincial courts.[A] The Supreme Court of Canada Jordan decision has set a new framework as of July 2016 in which the ceiling for cases to be tried in the provincial court is 18 months. If this ceiling is exceeded, the timeframe for trial is unreasonable.[B]

Source: scc-csc.lexum.com/scc-csc/scc-csc/en/item/16057/index.do (26 August 2020).
[A] Supreme Court of Canada, R.V. Morin, 1992 defines institutional delay as time that "runs from the time the parties are ready for trial and continues until the system can accommodate the proceedings".
[B] Supreme Court of Canada, R.V. Jordan, 2016 states the "presumptive ceiling is 18 months tried in the provincial court" and the institutional delay refers to R.V. Morin with "eight to ten months before the provincial court".

Chapter 34 Living Sky School Division No. 202—Engaging Grades 7 to 12 Students

Living Sky School Division No. 202 improved its processes to engage Grade 7 to 12 students. By June 2020, the Division established targets related to the *OurSCHOOL* survey, and its schools analyzed the year-over-year survey results.

Having targets increases the ability of the Division to assess the impact of its initiatives to engage students in learning. Analysis of survey results at a school-level helps schools focus their resources on initiatives that engage students and reduce the potential for initiative overload.

Chapter 35   Regina Roman Catholic Separate School Division No. 81—English as an Additional Language Programming

By June 2020, the Regina Catholic Separate School Division No. 81 had fully implemented one and partially implemented the second of two recommendations outstanding from our 2016 audit of its processes to provide English as an additional language (EAL) programming.

The Division developed a process to analyze the results of its Kindergarten to Grade 8 EAL programming. It periodically collected data about students participating in the program from schools for analysis. However, the Division could not complete its analysis because of errors in the data collected. It recognized meaningful analysis needs consistent and comparable data. It plans to take steps to confirm the accuracy and consistency of the data.

Starting with the 2019-20 school year, the Division gives its Board of Education a report each year on the Kindergarten to Grade 8 EAL program. It plans to incorporate the results of its analysis into future annual reports.

Periodic analysis of, and reporting on the results of the EAL program would help the Division evaluate the program (e.g., if expectations were met, and whether students receive the support they need to improve English language skills).

Chapter 36   Saskatchewan Apprenticeship and Trade Certification Commission—Enabling Apprentices to Achieve Certification

By August 2020, the Saskatchewan Apprenticeship and Trade Certification Commission implemented our remaining recommendation by conducting and documenting timely industry inspections of employers as required.

The Commission requires and conducts inspections of employers with staff in compulsory trades (e.g., construction electrician, plumber) every two years and non-compulsory trades (e.g., carpenter) every three years.[13]

Conducting timely inspections decreases the risk of apprentices not receiving appropriate supervision and on-the-job training.

Chapter 37   Saskatchewan Cancer Agency—Delivering the Screening Program for Breast Cancer

By July 2020, the Saskatchewan Cancer Agency implemented two and made progress on the other outstanding recommendation we first reported in 2016 about the screening for breast cancer.

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[13] Compulsory trades are those trades where registration as an apprentice is mandatory. Non-compulsory trades do not require candidates to be an apprentice and they can challenge the certification directly.

The Agency consistently evaluates its promotional activities to determine if they help promote awareness of the screening programs. Regular screening via mammograms helps detect changes in the breast. Early detection allows for more treatment options and better outcomes.

In addition, the Agency periodically tracks, analyzes and reports on six key quality indicators designed to help measure the success of its breast cancer screening program.

By July 2020, the Agency analyzed and reported on all but one key measure—the interval cancer rate—within a reasonable timeframe. Timely analysis and reporting of all key measures would provide the Agency with relevant information for decision-making.

Chapter 38   Saskatchewan Impaired Driver Treatment Centre—Delivering the Impaired Driver Treatment Program

Saskatchewan Government Insurance (SGI) reported alcohol involvement as a leading contributing factor in fatal collisions in 2018 causing 43 deaths and 359 injuries.[14] The Saskatchewan Impaired Driver Treatment Centre provides a residential treatment alternative to incarceration for adults convicted of a second or subsequent impaired driving offence. The Centre admits about 430 clients and provides approximately 9,000 days of care each year.

Since 2018, the Centre has improved many of its processes for delivering the impaired driver treatment program to reduce recidivism (i.e., driving impaired again). By August 2020, the Centre has fully implemented nine and partially implemented one of the ten recommendations we first made in 2018.

The Centre updated its program objectives setting measureable expectations for two of three new objectives, and refreshed its treatment program. It decided to review and update its treatment program and program objectives annually.

In addition, the Centre developed a file checklist to help staff consistently include key information in client files, and document key activities (e.g., one-on-one sessions with clients, information about post-program support). It also required files to include all previous identification numbers for repeat clients to help staff readily identify repeat clients, and in turn, more easily review prior treatment files, and adjust treatment accordingly.

The Centre plans to finish developing the remaining program success measure and targets in September 2020 and give its Board, in October 2020, a comparison of its recidivism rates to provincial and federal rates. Assessing the recidivism rate for the Centre's clients will allow the Centre to determine if the treatment program is reducing impaired driving for its clients and take action to address areas where the treatment program fall short of expectations.

An effective impaired driver treatment program can reduce the rate of recidivism and, in turn, can increase public safety.

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[14] SGI, *2018 Saskatchewan Traffic Collisions Report*, p. 72.

Chapter 39   Saskatchewan Liquor and Gaming Authority—Managing Projects with Significant IT Components

At July 2020, Saskatchewan Liquor and Gaming Authority improved its processes for managing projects with significant IT components. Since our follow-up in 2018, the Authority has implemented the four remaining recommendations first made in 2015.

The Authority revised templates to help staff determine skills required for projects, and gave staff additional guidance to help them set and control the quality of a project. Staff are using the templates and additional guidance as expected.

The Authority also revised its reporting templates to enable more consistent and robust reporting on projects. It set clear reporting expectations such as monthly presentation and approval of the project status reports. It also reports monthly to senior management, quarterly (or as needed) to executive members, and semi-annually to the Board.

Effective processes over planning, monitoring, and reporting on significant projects increases the likelihood of the Authority achieving the expected benefits from projects with significant IT components. It also enables identifying and addressing issues earlier, thereby, increasing the likelihood of completing these projects on time and on budget.

Chapter 40   Saskatchewan Public Safety Agency—Coordinating Provincial Emergency Preparedness

By July 2020, the Saskatchewan Public Safety Agency improved its processes to coordinate preparedness for provincial emergencies. It implemented two recommendations and has partially implemented the third of the three recommendations we first made in 2015.

The Agency gave key stakeholders sufficient guidance to help them determine infrastructure critical to the province. It also works with key stakeholders annually to formally update the province-wide risk assessment, and confirm stakeholder emergency preparedness plans align with the Provincial Emergency Management Plan. As of July 2020, it was in the process of updating the Provincial Emergency Management Plan.

Having effective processes to coordinate emergency preparedness helps the Provincial Government respond to emergencies in the province in a timely, efficient, and coordinated manner. This can help reduce the human and financial impact of emergencies and support the recovery process.

Chapter 41   Saskatoon School Division No. 13—Procuring Goods and Services

By July 2020, Saskatoon School Division No. 13 improved its procurement processes by implementing the final outstanding recommendation first made in our 2014 audit. Saskatoon Public introduced and consistently followed processes to assess and document the validity of new suppliers.

Following its updated processes to validate and approve new suppliers reduces the risk of making payments to inappropriate and potentially fraudulent suppliers.

Chapter 42   Social Services—Investigating Allegations of Child Abuse and Neglect

The Ministry of Social Services receives about 15,400 reports of suspected child abuse and neglect each year.[15] Ministry caseworkers are responsible for screening all reports and deciding whether to investigate.

While the Ministry has, since our 2018 audit, made some improvements in its processes to investigate allegations of child abuse and neglect, it has more work to do to.

By June 2020, the Ministry independently reviewed and approved screening decisions within two working days when it decided not to investigate child abuse and neglect allegations.

The Ministry also adequately documented reasons where the decision to investigate was changed (e.g., change from investigate to not investigate or vice versa). However, it does not have a process to monitor the appropriateness of its changes to screening decisions about child abuse and neglect allegations. Having timely, independent reviews of changes to screening decisions confirms the Ministry has made appropriate decisions and reduces the risk of not adequately protecting children.

The Ministry has clear policies and procedures, including timeframes, for investigating allegations of child abuse and neglect, however they are not always followed. Our testing found it did not, within the timeframes required, always attempt face-to-face contact with the child and family under investigation, complete family risk assessments, or finalize investigations. Consistently taking actions within prescribed timeframes reduces the risk a child remains in an unsafe environment or a family in need does not receive ongoing child protection services timely.

Chapter 43   Social Services—Minimizing Absenteeism

By July 2020, the Ministry of Social Services had implemented two and partially implemented two of four recommendations originally made in our 2015 audit related to minimizing employee absenteeism.

The Ministry provided supervisors with quarterly reports identifying employees with higher-than-average sick leave. The Ministry also worked with the Public Service Commission to implement multiple strategies to address employee absenteeism. For example, the Ministry implemented the "Be at Work" program, and mental health training and programs.[16]

While the Ministry continued to make supervisors aware of online attendance management training available, it did not actively monitor who had taken the training. At July 2020, one-third of Ministry supervisors had not taken the online attendance management training. Training promotes understanding of attendance management expectations, and provides guidance on addressing absenteeism issues.

Furthermore, Ministry senior management did not receive any reports on key causes of employee absenteeism, or strategies undertaken to reduce absenteeism or address the key causes. Rather, Ministry senior management continued to receive reports on average sick leave usage annually. Senior management receiving regular reports on attendance management strategies would help

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[15] Information provided by Ministry management.
[16] The "Be at Work" program is an integrated case management IT system the Ministry and the Public Service Commission use to manage (e.g., accommodate) employees off work for more than five consecutive days due to illness or injury.

them understand causes for employee absenteeism, and whether strategies are effectively reducing absenteeism.

The Ministry's average sick leave usage has remained relatively unchanged over the past three years at 10.42 sick days per full time equivalent for 2019-20. It has over 1,800 employees (including non-permanent staff).[17]

Chapter 44   Social Services—Protecting Children in Care

By August 2020, the Ministry of Social Services implemented our last outstanding recommendation about its processes to protect children in its care. The Ministry knows how many children are the Minister's responsibility, who they are, and where they live. This allows the Ministry to properly monitor the care of children receiving child protection services.

Chapter 45   Western Development Museum—Permanently Removing Historical Artifacts

By March 2020, the Western Development Museum had improved its processes to permanently remove historical artifacts by fully implementing three and partially implementing the fourth of four outstanding recommendations made in our 2016 audit.

The Museum updated its operational Collection Management Policies on deaccessions, acquisitions, and disposals to provide staff with the following: [18]

➢ Clear written guidance on systematically identifying artifacts for removal from its collections

➢ When to obtain independent appraisals of artifacts identified for removal, and disposal of artifacts

The Museum continues to work on developing its Collections Development Plan for systematic review of planned deaccession projects. An unsystematic review process could lead to many duplicate or deteriorated artifacts in its collection, and potentially increase storage costs of housing artifacts that should be disposed. Management expects approval of the Collections Development Plan in December 2020. In addition, it expects to update the plan every five years.

STANDING COMMITTEES

Chapter 46   Standing Committee on Crown and Central Agencies

Through its work and recommendations, the Standing Committee on Crown and Central Agencies helps the Legislative Assembly of Saskatchewan 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.

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[17] Workforce Indicators information provided by the Ministry of Social Services.
[18] Deaccession – to officially remove an artifact from listed holdings of a library.

From October 1, 2019 to September 29, 2020, the Committee did not consider any chapters from our Reports. During this period, the Committee's activities included reviewing annual reports. It reviewed the majority of the 2018-19 annual reports of CIC and its subsidiaries; and had not started the review of the 2019-20 annual reports.

As at September 2020, the Committee is relatively up-to-date on its review of chapters in our Reports related to CIC and its subsidiary corporations with eight chapters to review.

CIC and its subsidiary corporations' implementation of the Committee's recommendations related to our audit work remains strong. As of September 2020, the Government fully implemented 89% of the Committee's recommendations, and partially implemented 33% of the remaining recommendations.

Chapter 47
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 2020, the Government fully implemented 82% of Committee recommendations made during the previous five years, and it partially implemented 53% of the remaining recommendations.

In addition, during the period from October 1, 2019 to September 29, 2020, the Committee met once to review our Reports' chapters, completing its review of our *2017 Report – Volume 2.* However, the Committee's review is not as timely as in the previous two years. At September 29, 2020, the Committee has not yet reviewed 114 chapters as compared to 69 chapters at September 30, 2019, and 56 chapters at October 15, 2018.

Timely review of chapters in our Reports shows the Committee is undertaking appropriate scrutiny and holding agencies accountable.