2021 Report – Volume 1
Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1 Saskatchewan Workers' Compensation Board

Other than the need to better manage user access to its IT systems and data, the Saskatchewan Workers' Compensation Board (WCB) had effective rules and procedures to safeguard public resources as of December 2020.

WCB's 2020 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 2 School Divisions

This chapter summarizes the results of the 2019–20 annual audits of the 27 school divisions. The 2019–20 financial statements of each of these school divisions are reliable, and each complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

Twenty-five of the 27 school divisions had effective rules and procedures to safeguard public resources. Regina Public needs to follow its purchasing policy and publicly tender purchases, obtain prior approval to single-source purchases, and obtain appropriate approval for the purchases. Sun West needs to test its IT disaster recovery plan.

Also, in 2019–20, Northern Lights and Northwest each improved their financial-related controls by implementing previous recommendations.

Chapter 3 Summary of Implemented Recommendations

This chapter lists agencies that implemented recommendations from previous annual integrated audits or IT audit work with no other significant findings included as a chapter in this Report.[1]

PERFORMANCE AUDITS

Chapter 4 Corrections, Policing and Public Safety—Providing Provincial Disaster Assistance

The Provincial Disaster Assistance Program is designed to provide financial assistance to eligible claimants located in a municipality, First Nation or park designated by the Ministry of Corrections,

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[1] IT audit work consists of specified audit procedures about controls central agencies used to manage and secure key IT systems and data upon which other government ministries and agencies rely. Key IT audit work covers the IT data centre housing ministry IT applications and data, and MIDAS-Financials used to record the financial activities of ministries, and MIDAS-HR/PAYROLL used to record personnel and payroll activities of staff within the scope of the Public Service Commission. We do this work annually to support our integrated audits of government ministries and agencies using these key IT systems.

Policing and Public Safety as an eligible disaster area. Over the last ten years, disaster assistance amounts paid to claimants have fluctuated significantly. Financial assistance is for uninsurable, essential losses caused by specific natural disasters.

The Ministry claims and receives Government of Canada disaster financial assistance under the Federal *Disaster Financial Assistance Arrangements*.

At January 2021, the Ministry had effective processes, other than in the following areas, to provide timely financial disaster assistance under the Provincial Disaster Assistance Program, and to seek amounts reimbursable under the Federal *Disaster Financial Assistance Arrangements*. The Ministry needs to:

➤ Establish a service standard about the expected length of time to assess disaster area designation requests.

Having no established service standard can result in delays in designating disaster areas. This may lead to delays in individuals and businesses applying for and receiving financial assistance, which could have an adverse impact on the economy and safety of individuals. We found that the Ministry did not always assess disaster area designation requests in a timely manner.

➤ Formalize the expected frequency of determining the status of claimant's restoration work for local authority claims.

The Ministry has an undocumented expectation regarding the frequency in which staff should review the status of claimant's restoration work for local authority claims. Not formalizing its service standard could result in certain staff being unaware of the expectation, especially during periods when the Ministry hires additional temporary staff to deal with high claim volumes. Our testing found that staff were not consistently following up on the status of local authority claims as often as management expected.

➤ Analyze key information (such as service standards) and periodically report to senior management as to whether or not these service standards were being met. In cases where expectations are not being met, document rationale as to why.

Analyzing key information about the Program allows the Ministry to determine whether or not the Program is being successful in delivering financial assistance to applicants. Reporting this information to senior management allows senior management to identify potential areas of concern and make Program changes as necessary based on actual results.

Chapter 5   Education—Evaluating the Early Learning Intensive Support Program

The Ministry of Education commits about a third of its $13 million in annual federal funding for early years towards addressing the inclusivity of preschool-aged children experiencing disabilities. The Ministry addresses inclusivity through various pilot programs—one key program is its Early Learning Intensive Support Program. Since 2018, the Ministry has made this Program available in existing prekindergarten programs within selected school divisions. This Program is designed to help preschool-aged children requiring intensive supports to receive a good start on early learning and development.

While the Ministry has established a good foundation for future evaluations of its delivery of the Program, it needs to make a number of improvements in order to know whether the Program sufficiently supports the children. It needs to:

➢ Collect key data for determining whether children in the Program receive sufficient supports to enable them to learn and develop.

   The collection of key information, such as data about a participating child's progress and transition into kindergarten, can assist the Ministry in determining whether the Program provides children with sufficient support in their early learning and development.

➢ Regularly collect information about school divisions' actions to address the challenges identified in reviews of whether the Program was operating as expected.

   By ensuring school divisions appropriately address identified challenges (e.g., availability of specialized professional supports), the Ministry can improve the Program's ability to meet the early learning and development needs of children participating in the Program. Doing so can help improve the children's ability to be successful in school and life.

Effective processes to evaluate the Early Learning Intensive Support Program assists the Ministry in determining whether the Program helps preschool-aged children requiring intensive supports obtain a good start on their learning and development. Systematic and ongoing evaluation also enables the Ministry to identify early adjustments key to improving the Program, such as availability of training materials or funding for educational assistants.

Chapter 6   Health—Using Critical Incident Reporting to Improve Patient Safety

In healthcare, a critical incident is a serious adverse health event that did or could have resulted in serious harm or death of a patient. Critical incidents can cause emotional strain and stresses on both patients and healthcare providers, and significant costs on the overall health system (e.g., longer stays in hospitals). Critical incident reporting is a recognized tool in improving patient safety in the healthcare sector.

Since 2004, Saskatchewan healthcare organizations must, by law, report critical incidents to the Ministry of Health, and take steps to address their causes. The Ministry is responsible for overseeing critical incident reporting, evaluating whether steps that healthcare organizations identify are likely to prevent recurrence of similar future incidents, and help address system-wide concerns affecting patient safety.

As of December 2020, the Ministry needs to better utilize critical incident reporting as a tool to improve patient safety.

The overall number and types of critical incidents reported in Saskatchewan are not trending downwards. In recent years, the Saskatchewan Health Authority has reported the majority of critical incidents (884 critical incidents between April 2017 and March 2021). In 91 of the 290 incidents reported in 2019–20, a patient died.

The Ministry does not determine whether it is notified of all critical incidents. Our analysis of adverse events reported suggests it is not. For example, between December 2019 and September 2020,

the Authority reported 17 medical device critical incidents to the Ministry as compared to 24 incidents related to medical device failures it reported to Health Canada for the same period. Some of these failures may meet the definition of a critical incident—the most serious subset of adverse events—and should have been reported to the Ministry.

The Ministry does not monitor whether the Authority sufficiently addressed causes of reported critical incidents, and improved patient safety. For example, 68 percent of planned corrective actions included in the critical incident reports we tested were reported as not implemented. Not knowing whether timely corrective actions are taken increases the likelihood of the reoccurrence of similar incidents resulting in patient harm or death.

In addition, the Ministry does not do enough analysis to identify system-wide improvements needed to keep patients safe, or determine if those improvements occur. Patient safety alerts are to communicate urgent patient safety information to healthcare providers for the benefit of the broader healthcare system. Between April 2017 and September 2020, the Ministry issued 10 patient alerts. However, the content of its alerts are not consistent with good practice, and the Ministry does not determine whether they improved patient safety.

Through effective use of critical incident reporting, the degree of injury and the types of critical incidents that occur in Saskatchewan healthcare facilities should reduce over time.

Chapter 7   Highways—Selecting Contractors for Roadworks

A considerable portion of Saskatchewan's provincial highway system is mature. Each year, the Ministry of Highways pays contractors over $500 million to design and determine specifications for building and repairing roads, and to rehabilitate, preserve, or expand them.

The Ministry refers to building and repairing roads as roadworks. Roadworks can take considerable time and money, with individual contracts up to $50 million.

As of January 2021, the Ministry had effective processes to fairly select contractors for roadworks costing over $100 thousand, including:

➢ Setting clear specifications for the required roadworks

➢ Using procurement methods consistent with the policies of the central agency responsible for overseeing public procurement (SaskBuilds Corporation)

➢ Selecting and approving winning bidders based on pre-established criteria

Undertaking fair procurement of roadworks services increases the likelihood of the Ministry selecting the most suitable bidder, achieving the intended results, and not paying more than intended or necessary.

Chapter 8   Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-Term Remand in Saskatoon and the Surrounding Area

Short-term remand is the primary reason for ongoing year-over-year increases in the average annual count of adults in custody in Saskatchewan, and presents challenges for the provincial correctional system. Short-term remand refers to individuals held in correctional centres for 31 days or less; typically time on remand is uncertain and frequently short in duration.

Individuals held on remand represent almost two-thirds of individuals admitted into custody, and over 40% of the annual average daily counts of individuals in custody in Saskatchewan. In 2020, individuals on short-term remand represented an overwhelming majority of total remand admissions to the Saskatoon Correctional Centre.

Since 2015, the Ministries of Justice and Attorney General and of Corrections, Policing and Public Safety have recognized the need to reduce the total remand population. In 2017, the Ministries applied three strategies to reduce the short-term remand population in Saskatoon and the surrounding area—Early Case Resolution, Rapid Remand Response, and Community Alternatives to Remand—by fall 2020, the Ministries were approximately five years into their commitment, and have expanded these strategies to other areas of the province.

The Ministries appropriately use committees to strategically engage and coordinate policing and justice services in their remand-reduction strategies. However, the Ministries need to determine the specific information needs of these committees. Not defining expectations for information-sharing increases the risk of committee members not being sufficiently engaged or informed to make effective decisions that contribute towards reducing the number of individuals on remand.

Also, by September 2020, the Ministries have not decided by how much and by when they expect their various remand strategies to contribute to reducing the number of individuals on remand. In addition, they are not yet measuring and reporting on how quickly, and to what extent their strategies are reducing the number of individuals in short-term remand. They need to set measurable targets, and collect key information from key external partners (e.g., police), and regularly analyze that information. This would help them determine whether their strategies contribute to reducing the remand population, and make timely adjustments to the strategies, where warranted.

The process for decreasing the remand population is complex, requiring changes in policing and justice services. Change requires a long-term commitment. Meaningful progress requires ongoing coordination and careful balancing of two competing principles—respecting the liberty rights of the accused, and ensuring public safety.

Chapter 9   Office of Residential Tenancies—Adjudicating Tenancy Disputes

The Office of Residential Tenancies (ORT) is responsible for adjudicating disputes between landlords and tenants. When parties are unable to reach their own solution, either party can apply to the ORT to make rulings and settle the dispute. When asked, the ORT often adjudicates the dispute by holding hearings.

For the nine months ending December 2020, the ORT received over 2,500 applications (2019–20: 6,076) and held over 2,000 hearings. Typically, the majority of the applications are for urgent situations such as those involving eviction, where tenants have not paid rent or rent is in arrears, and where rental property is not properly repaired/maintained (e.g., mice or bug infestations).

At December 2020, the ORT had generally effective processes to provide timely adjudication of disputes to eligible landlords and tenants with improvements needed in the following two areas. The ORT needs to:

➢ Set out clear guidance (including examples) about what constitutes a conflict of interest for hearing officers. The ORT contracts over 20 lawyers to act as hearing officers and issue hearing decisions.

   Clear guidance on conflict of interest will help hearing officers take a consistent approach to identifying and declaring conflicts, and reduce the risk of hearing officers not declaring conflicts of interest. It also reduces the risk of bias, either real or perceived, in hearing decisions issued.

➢ Promptly follow up when hearing officers have not submitted decisions within two days after the hearing, and document reasons for significant delays in issuing decisions. The ORT issued 17 percent of the 2,488 hearing decisions in 2020 later than its new target of two days. In one instance, it issued a decision 353 business days after the hearing was held.

   Following up promptly, and documenting reasons for delays in issuing hearing decisions will help ensure tenancy disputes do not remain unresolved for long periods. Having tenants and landlords wait for a decision can potentially cause undue hardship for extensive periods of time.

Having an effective adjudication process helps ensure landlords and tenants have their disputes handled fairly and impartially. It also reduces the risk that tenants remain in unsafe living conditions or landlords enduring undue financial burden for long periods.

Chapter 10   Saskatchewan Liquor and Gaming Authority—Regulating Recreational Cannabis

Increased health risks, especially in minors (e.g., long-term brain impacts), associated with the use of cannabis makes the regulation of its sale and distribution important. The industry began operating in October 2018.

The Saskatchewan Liquor and Gaming Authority is responsible for regulating Saskatchewan's recreational cannabis retail and wholesale businesses. Recreational cannabis refers to cannabis products (e.g., flowers, edibles) used for non-medical purposes.[2]

The Authority's processes to regulate the recently established legal recreational cannabis market are relatively new and, as at December 2020, still evolving. As of December 2020, the Authority is focusing its efforts on educating retail and wholesale permittees about operating requirements and has not yet taken more strict enforcement actions (e.g., fines). Focusing on educating permittees during the early stage of regulating recreational cannabis helps foster a culture of compliance.

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[2] See **Section 6.0** for a glossary of key terms pertaining to cannabis products.

To effectively regulate the distribution and sale of recreational cannabis in Saskatchewan, past the initial start-up phase, the Authority needs to make improvements in the following areas. The Authority needs to:

➢ Decide when to shift its focus to taking enforcement actions (e.g., fines) on identified non-compliance, from its present focus on education. To act fairly and transparently, it must advise permittees of the expected timing of this shift in writing

➢ Develop a risk-informed inspection plan (e.g., based on assessed risk of identifying non-compliance) and actively monitor whether it completes permittee inspections as planned

➢ Finalize guidelines for actions key to enforcing identified non-compliance with permit requirements consistently, and actively monitor whether permittees sufficiently address identified non-compliance

➢ Consistently and centrally maintain information about its key activities used to regulate recreational cannabis (e.g. due diligence procedures when assessing new applicants seeking cannabis permits), so that it can show it carried out these activities as and when expected

➢ Give senior management periodic reports on the nature and extent of identified non-compliance, and related enforcement actions over retail and wholesale recreational permittees

Effective regulatory processes help prevent the sale of legal recreational cannabis to youth, keep profits from cannabis sales in the regulated market (i.e., away from criminals), and protect public health and safety by allowing adults to access legal cannabis.

Chapter 11 Saskatoon School Division No. 13—Monitoring Success in Readying Students for Learning in the Primary Grades When Exiting Kindergarten

Since 2014, the Saskatchewan education sector established an early learning goal associated with kindergarten students' readiness to learn. The sector recognizes success in readying kindergarten students for learning prepares them for future academic success.

In 2018–19, 79 percent of kindergarten students in Saskatchewan publicly funded schools were assessed as at an appropriate level of development; the attainment of self-declared First Nations, Métis, and Inuit kindergarten was significantly lower at 56 percent. This is below the provincial goal of 90 percent of students exiting kindergarten being ready for learning in the primary grades.

Saskatoon School Division No. 13 is one of three divisions with more than 1,500 kindergarten students each year. The percentage of the readiness of its kindergarten students to learn is similar to the provincial average. While it has taken many positive steps and actions, Saskatoon Public needs to do more to monitor its success in readying students for learning in the primary grades when exiting kindergarten.

Saskatoon Public needs written expectations about the minimum frequency of assessing kindergarten students using standard assessment tools in all key areas of learning and development, and where teachers use alternate assessment tools, confirm their suitability.

Kindergarten teachers did not always assess students at least twice a year using standard assessment or suitable tools. In addition, the Division could not explain why some kindergarten

students did not participate in required reassessments. Frequent standard assessments provide teachers with essential data about a student's progress—data that enables identifying and making instructional and other changes to help a student succeed.

Saskatoon Public needs to give kindergarten teachers additional support for using key instructional practices. Teachers did not consistently use key instructional practices as expected. For example, they did not always include students identified as having problems in learning in their Sprint cycles.[3] Key instructional practices (like Sprint cycles) are used to improve student readiness in a focused way, particularly for those students identified as having problems in learning the subject matter (like numeracy, or word sounds). These are used in addition to normal classroom instruction.

Saskatoon Public needs to routinely analyze kindergarten assessment data to identify trends and common areas of struggle across all schools in the Division. Present data analysis is limited. Robust data analysis helps identify root causes at certain schools or division-wide gaps.

FOLLOW-UP AUDITS

Chapter 12   Education—Capital Asset Planning for Schools

By April 2021, the Ministry of Education continues to work on implementing a recommendation first made in our 2013 audit of its capital asset planning processes for prekindergarten to grade 12 educational facilities. The Ministry needs to develop and implement measures and targets to monitor the success of its capital asset strategy across the provincial prekindergarten to grade 12 system.

While the Ministry has determined, and is using, two key measures to monitor the success of its capital asset strategies, it has not set any associated targets.

Use of targets (such as desired school utilization rate, or facility condition index) would help the Ministry to evaluate the success of its strategies, including determining whether the strategies reduce risks (e.g., poor maintenance of aging schools, student overcrowding) to the extent intended. Having suitable and properly maintained educational facilities is key to properly supporting the delivery of education in the provincial prekindergarten to grade 12 system.

Chapter 13   eHealth Saskatchewan—Mitigating Vendor Influence and Related Conflicts of Interest

Conflict of interest, whether potential or real, brings into question the integrity and fairness of decisions made by public servants. Sound policies assist in mitigating risks associated with conflicts of interest, and vendor influence. By January 2021, eHealth Saskatchewan implemented all six remaining recommendations about its policies and processes to mitigate vendor influence and related conflicts of interest.

eHealth updated its procurement policy, and required employees to declare conflicts of interest before participating in purchase decisions. It began following vendor-sponsored travel policies, and

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[3] Sprint cycles are short intensive-focused and repeated instruction for a small group of students (approximately six students) on a specific area of focus. See **Figure 7** for further information.

complied with requirements to obtain management approval in advance of vendor-sponsored events. eHealth also provided employees with ongoing training on related key policies.

Chapter 14   Energy and Resources—Regulating Oil, Gas, and Pipeline Incidents

Oil, gas, and pipeline incidents have the potential to contaminate the air, soil, or water. They can pose a threat or risk to human health, public safety, property, and the environment, as well as domestic and wild animals. Timely action and response to incidents helps protect people and the environment, and mitigate damage caused by the incidents.

For the twelve-month period ending November 2020, industry operators reported over 500 incidents to the Ministry of Energy and Resources.[4]

By November 2020, the Ministry implemented all three recommendations made in our 2018 audit.

Since 2018, the Ministry developed a sufficient process to consistently assess the risk level of reported incidents. The Ministry followed its process when it assessed the risk of each incident. In addition, staff followed recently developed guidance and consistently documented the results of inspections completed.

Furthermore, the Ministry improved its IT system to automatically notify industry operators about the results of its inspections. Keeping industry operators informed about the status of reported incidents helps ensure industry does not leave incidents unresolved longer than necessary.

Chapter 15   Government Relations—Providing Safe Drinking Water in Northern Settlements

Access to safe drinking water is essential to the health and well-being of northern settlements. Northern settlements are unincorporated communities in the Northern Saskatchewan Administration District that the Ministry of Government Relations administers.[5,6]

As of March 2021, the Ministry made some progress in improving its processes relating to providing safe drinking water to Saskatchewan's northern settlements, but it has more work to do.

The Ministry began implementing strategies to resolve significant drinking water quality issues for the northern settlements of Uranium City and Brabant Lake, outstanding since 2001 and 2018, respectively. At March 2021, the Ministry was in the process of securing $1.7 million of funding for upgrades to the Uranium City water treatment plant. It was actively upgrading Brabant Lake's water treatment facility with further upgrades planned. It estimates the Brabant Lake upgrades to cost $1.5 million.

The Federal Government, on behalf of the Lac La Ronge Indian Band, is upgrading the water system that supplies Stanley Mission, a northern settlement with trihalomethane levels exceeding

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[4] This magnitude of reported incidents is below the historical average, which is likely due to less activity during 2020 due to the COVID-19 pandemic.
[5] The Ministry administers the northern settlements through the Northern Municipal Services branch of the Ministry.
[6] The Northern Saskatchewan Administration District is a geographical area in northern Saskatchewan, defined under *The Northern Municipalities Regulations*.

maximum allowable limits.[7] The Ministry is providing funding of approximately $1.1 million for this project. At March 2021, the construction of this upgrade was approximately 80 percent complete. The Ministry estimates the Stanley Mission upgrades to cost a total of $13.8 million.

However, the Ministry continues not to consistently test drinking water samples as required by its water system permits. In addition, it does not always complete water system maintenance nor properly supervise whether water system operators complete maintenance activities as expected. Systematic testing of drinking water and ongoing maintenance are essential to reducing the risk of providing unsafe drinking water.

Chapter 16   Government Relations—Recommending Infrastructure Projects for Funding

By October 2020, the Ministry of Government Relations implemented the four outstanding recommendations related to recommending infrastructure projects for federal-provincial funding.

The Ministry published on its website key factors it considers when assessing project applicants' requests for funding. As part of evaluating applications, it required an independent review of project ratings. It consistently documented its rationale for key decisions in recommending projects for funding. It also informed unsuccessful applicants within a reasonable time of their unsuccessful application.

Publicizing the project evaluation and approval process, including the assessment criteria, independently reviewing ratings and documenting rationale for key funding recommendations helps the Ministry demonstrate that it treats all project applicants fairly and equitably.

However, during 2019, Cabinet approved 25 infrastructure projects using a different process than what was publicly communicated. These 25 projects represent a total of $185.5 million in grant funding (including $106.4 million in federal funding and $79.1 million in provincial funding) which is approximately 30% of the total approved grant funding for the Investing in Canada Infrastructure Program as of October 31, 2020.

Clearly communicating changes to the process used to evaluate and approve projects for funding can help the Government demonstrate transparency and that it treated all project applications fairly and equitably.

Chapter 17   Health—Providing Special Needs Equipment for Persons with Disabilities

The Ministry of Health, under an agreement with the Saskatchewan Abilities Council—a service provider, loans special needs equipment (e.g., wheelchairs, walkers, cushions) to persons with disabilities at no cost. It refers to this arrangement as the Special Needs Equipment Program.

By December 2020, the Ministry, in collaboration with its service provider, had made further improvements to the processes used to provide special needs equipment for persons with disabilities. But it has some further work to do.

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[7] Trihalomethanes are formed when chlorine, which is generally used for disinfections, reacts with naturally occurring organic compounds present in water. Consuming more than the maximum acceptable concentration for total Trihalomethanes increases the cancer risk, particularly of colorectal cancer in humans. www.saskh20.ca/pdf/epb211b.pdf (24 March 2021).

Key improvements include changing responsibilities for purchasing equipment to help ensure clients receive special needs equipment within acceptable timeframes. In addition, clarifying expectations for when the service provider is to escalate complaints to the Ministry helps keep the Ministry informed of significant issues in service delivery, if any. Better tracking of the quality and timeliness of repairs of special needs equipment helps ensure clients use safe equipment. In addition, the development and use of an evaluation framework helps the Ministry measure the success of the Special Needs Equipment Program.

However, the Ministry needs to work with its service provider to make sure records for loaned equipment are up-to-date and accurate. This will help them identify and recover special needs equipment on loan that is no longer utilized, but still usable (not obsolete). In addition, consistently doing complete and appropriate preventative maintenance on loaned special needs equipment within a reasonable timeframe is needed to avoid safety risks to clients.

Chapter 18   Highways—Enforcing Vehicle Weight and Dimension Requirements

Restricting vehicle weight and dimensions is one way the Ministry of Highways promotes public safety on provincial highways and protects the condition quality of highways.

By December 2020, the Ministry of Highways further improved its processes to enforce vehicle weight and dimension requirements on provincial highways.

The Ministry followed its established policy requiring highway officers to report the completed results of vehicle weight and dimension joint-enforcement activities. The implementation of a new records management IT system enabled the Ministry to sufficiently analyze commercial vehicle inspections and portable weigh scale activities.

Management actively monitored the completion of enforcement activities against planned by review of weekly reports. Such comparisons assist the Ministry in determining whether the Ministry's weight and dimension enforcement activities are sufficient and appropriate.

In addition, the Ministry consistently documented its response to inquiries received through its inquiry line related to vehicle weights and dimensions. Consistently documenting responses to inquiries helps show it handles inquiries sufficiently and appropriately, and considers whether adjustments to its activities are warranted.

Chapter 19   Immigration and Career Training—Coordinating English-Language Programs

By January 2021, the Ministry of Immigration and Career Training had made limited progress towards implementing the two outstanding recommendations on coordinating English-language programs made in our 2015 audit.

The Ministry is in the process of updating its contract management handbook to guide its fall 2021 procurement and contracting process for English-language programs. It expects this process to provide the Ministry with estimated English-language program demand information (i.e., number of anticipated program participants).

Six of Saskatchewan's regional colleges deliver English-language programming on behalf of the Ministry. These include Carlton Trail, Southeast, Cumberland, Great Plains, North West, and Parkland.

The Ministry changed how it expects the six regional colleges to measure outcomes and report on their delivery of English-language programs. As of January 2021, the colleges are in the process of implementing these changes. The Ministry plans to assess whether colleges meet the Ministry's program delivery expectations in summer 2021.

Without clear assessment of client needs, and whether provincial programs meet those needs, the Ministry may not know if provincial English-language skills programs are sufficient and/or necessary. It also may not know if the programs are effective in assisting newcomers in improving their English-language skills.

Chapter 20   Justice and Attorney General and Corrections, Policing and Public Safety—Leading the Community Safety and Well-Being Initiative

As of January 31, 2021, the Ministries of Justice and Attorney General, together with Corrections, Policing and Public Safety, are taking steps to improve their processes for leading the Community Safety and Well-Being initiative since our 2016 audit.

The initiative was launched in 2012; its goal is to increase community safety by addressing the root causes of crime.

The Ministry of Corrections, Policing and Public Safety engaged the services of an external consultant to conduct an evaluation of the initiative. The evaluation is to include measuring whether the initiative is leading to better outcomes for the individuals involved. Also, the Ministries expect to use the evaluation results to inform the selection of success measures for the initiative. Full evaluation results are expected by June 2022.

Without effective processes to measure the success of the initiative, the Ministries do not know if the initiative is providing timely and valuable coordinated services. For example, it does not know if participation in the initiative leads to better outcomes for the individuals involved. (e.g., where student truancy was a risk factor, was the student going to school more, less or the same amount after connection with services). The Ministries are also unable to make appropriate adjustments to ensure the initiative addresses root causes of crime. Without measuring the success of the Community Safety and Well-Being Initiative, the Ministries cannot understand if it is making a difference.

Chapter 21   Northlands College—Purchasing Goods and Services

Northlands College improved some of its processes to purchase goods and services, but has more work to do. Of the 11 recommendations we first made in 2019, the College implemented two recommendations, and partially implemented nine recommendations by March 2021.

By March 2021, the College's Board reviewed and approved amendments to key purchasing policies. The College also consistently documented tender communications with potential suppliers. The College updated its purchasing policy to clarify its requirements for using single and

sole source purchasing, establishing a standard tendering time, and segregating incompatible purchasing duties.

However, staff did not always follow this guidance. When not following requirements for single and sole source purchases, or providing suppliers with sufficient time to prepare for tender responses, the College is at risk of not facilitating fair and equitable treatment of suppliers. Not appropriately separating incompatible purchasing duties between different individuals increases the risk of fraud, and not detecting errors.

While the College established a process to maintain complete documentation of contracts, it did not always complete contracts timely, or obtain appropriate authorization. Further, the College is not utilizing robust contract templates, nor has it set out expectations on the use of contracts.

If suppliers provide goods or services to the College before finalizing a contract, suppliers may not fully understand their responsibilities to the College—potentially resulting in suppliers not meeting the College's needs. Not having robust contract templates that consider or include all clauses that may be necessary in a contract increases legal and financial risks to the College.

While the College set transaction limits for individual purchases made on its credit cards, it did not enforce these limits. Electronic limits on individual purchases prevents staff from making purchases outside of their authority level.

Since our last audit (in 2019), the College was updating the supplier listing in its financial system. However, the College does not document its due diligence procedures to validate suppliers before entering them into its financial system. Not following due diligence procedures to confirm the validity of suppliers increases the risk of making payments to fictitious suppliers.

Chapter 22   Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Surrounding Areas

The Saskatchewan Health Authority provides three types of mental health and addictions services in Prince Albert and surrounding areas: inpatient (in a hospital), outpatient (outside a hospital), and community rehabilitation and residential services. The Authority provides most of these services in the city of Prince Albert. –

While the Authority has, since our 2018 audit, made improvements in its processes to provide timely access to mental health and addiction services in Prince Albert and surrounding areas, it has some more work to do.

By January 2021, the Authority implemented a provincial integrated health record system and a level of care assessment tool for outpatient mental health and addiction services. The Authority put in processes to improve the proportion of clients showing up for scheduled appointments and documented discussions with addiction clients about the post-detox support available to them. The Authority also enhanced monitoring of wait times for access to outpatient mental health and addictions services.

Key areas where further work is needed include the following:

➤ Formally assessing whether mental health and addictions services are meeting client demand. Mental health patients continue to wait longer than expected for counselling and psychiatry services in Prince Albert and surrounding areas. Doing an assessment of client demand relative to mental health and addictions services available will support getting the right services at the right place at the right time.

➤ Develop a strategy to collect mental health and addictions client service information in its health record system from healthcare professionals outside of the Authority (e.g., psychiatrists). This will help ensure complete information is readily available for client care.

➤ Collaborate with the Ministry of Social Services for enhanced access to housing options for mental health and addictions clients as stable housing can lead to better outcomes for people living with complex mental health and addictions issues.

Mental health and addictions clients getting the right treatment at the right time is important to recovery.

Chapter 23   Saskatchewan Health Authority—Triaging Emergency Department Patients in Saskatoon Hospitals

Emergency departments must prioritize (triage) patients quickly and appropriately to provide immediate care to patients experiencing life-threatening medical conditions and timely care to other patients.

By February 2021, the Saskatchewan Health Authority had implemented two, and partially implemented one, of the remaining three recommendations we first made in our 2013 audit related to triaging patients in the Saskatoon hospital emergency departments.[8]

Changes the Authority made better support staff in routinely assessing patients in emergency department wait rooms, and improving patient flow in and out of emergency departments at the Saskatoon hospitals. These improvements resulted in emergency department patients seeing physicians, on average, sooner.

However, the Authority needs to resume its work about tracking and reducing the incidence of patients who could be seen outside of the emergency department to ensure it makes optimal use of its emergency departments.

Chapter 24   Saskatchewan Housing Corporation—Providing Adequate Social Housing to Eligible Clients

Through its Social Housing Rental Program, SaskHousing uses various local housing authorities in over 300 communities across the province to place eligible clients in over 18,000 rental units. This Program is to provide safe, quality housing at affordable rents to households where income is too low to obtain accommodations in the private market.

By November 2020, SaskHousing strengthened its processes to provide adequate social housing to eligible clients through implementing the four recommendations we first made in 2017.

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[8] Hospitals in Saskatoon include the Royal University Hospital, St. Paul's Hospital, Jim Pattison Children's Hospital, and Saskatoon City Hospital.

Housing authorities consistently followed SaskHousing policies and procedures to calculate point scores prior to placing clients in suitable rental units. Those policies expect authorities to determine eligibility and priority for social housing placement based on a client's assessed needs (i.e., by calculating point scores for each client). Housing authorities also retained sufficient documentation to show they placed clients in rental units based on greatest need (e.g., highest point score).

In addition, SaskHousing set timelines for housing authorities to assess client applications and notify applicants of decisions regarding program eligibility. Housing authorities contacted applicants regularly about the status of their applications.

These improvements should help ensure housing authorities place eligible applicants in suitable homes within reasonable timeframes, and applicants do not live in housing not meeting their needs for longer than necessary.

Chapter 25   Saskatchewan Liquor and Gaming Authority—Regulating Commercial Permittees' On-Table Sale of Liquor

By February 2021, the Saskatchewan Liquor and Gaming Authority improved its processes to regulate commercial permittees' on-table sale of liquor by completing inspections within the established timeframes. It implemented one recommendation and partially implemented two recommendations.

Further work remains for the Authority to consistently monitor the completion of inspections. The Authority needs to analyze and report on key trends of permittee non-compliance with requirements for selling liquor for consumption in permitted establishments. Written analysis of key trends will help determine if inspection efforts are in the appropriate areas.

Effective regulation helps minimize public health and safety risks associated with the service and consumption of liquor while maintaining a fair regulatory system for permittees.

Chapter 26   SaskBuilds and Procurement—Securing the Data Centre

The Ministry of SaskBuilds and Procurement (formerly the Ministry of Central Services) provides IT services to its clients—government ministries and other government agencies. The Ministry utilizes a data centre, operated by a service provider, to deliver these IT services. The data centre houses computer network equipment and servers that support client systems and data. Firewalls are in place to prevent unwanted access to the data centre.

As of December 2020, the Ministry was still working with its service provider to properly configure its data centre firewalls to restrict inappropriate access to the data centre. Inadequate firewall configuration increases the risk of a security breach.

Chapter 27   SaskBuilds and Procurement—Web Application Security Requirements

The Ministry of SaskBuilds and Procurement is responsible for the security requirements for the development and operation of web applications owned by various provincial government ministries

(e.g., Justice and Attorney General, Finance).[9,10] The Ministry develops and hosts web applications in a data centre for ministries. Web applications may allow attackers to access and corrupt confidential government information, or interrupt government services, if not appropriately secured.

By January 2021, the Ministry made improvements to better support the development and operation of secure ministry web applications. It set clear guidance for checking new web applications are secure before they are put to use. Furthermore, it systematically looks for vulnerabilities in web applications and takes a risk-informed approach to address identified vulnerabilities.

Addressing high-risk vulnerabilities in ministry web applications helps minimize the risk of a breach of confidential government information in the web applications, and sensitive data being lost or inappropriately accessed.

Chapter 28   Social Services—Placing Minister's Wards in Permanent Homes

By December 2020, the Ministry of Social Services implemented our last outstanding recommendation about its processes to place children that are Minister's wards in permanent homes. The Ministry places children on its Central Adoption Registry within 120 days, or has adequate reasons for the delays.

Chapter 29   Social Services—Protecting Children-in-Care Information in the Linkin System

By November 2020, the Ministry of Social Services fully addressed the remaining recommendation first made in our 2016 audit—to update its Linkin system to better protect the Ministry from known security vulnerabilities. The Linkin system is up-to-date and supported at November 2020.

The Ministry uses Linkin, an electronic case management system, to support the delivery of its programs and services for children-in-care. Linkin contains confidential information about children-in-care (and their families).

Keeping business critical systems, like Linkin, up-to-date makes them less susceptible to compromise and failure.

Chapter 30   St. Paul's Roman Catholic Separate School Division No. 20— Promoting Good Student Health and Physical Fitness

As one of Saskatchewan's 27 school divisions, located in Saskatoon, St. Paul's Roman Catholic Separate School Division No. 20 is responsible for promoting good student health and physical fitness.[11] Research indicates that physically active and properly nourished students are better learners.[12]

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[9] Web applications are computer programs that are built into websites, and help websites work. For example, web applications are used when filling out a form, creating an account, using an online shopping cart, or using the search capability on a website.
[10] The Ministry of Central Services became the Ministry of SaskBuilds and Procurement in November 2020.
[11] *The Education Act, 1995* (s.188) specifies that schools are to provide instruction and activities to promote the good health and physical fitness of students.
[12] *Veuglers and Schwartz,. Supportive Environments for Learning: Healthy Eating and Physical Activity within Comprehensive School Health* (2010), Canadian Journal of Public Health p. 7.

As at March 2021, St. Paul's is not sufficiently limiting the availability of non-healthy food choices it sells and/or serves to students.

While St. Paul's has implemented centralized purchasing for schools and standard menus for use in high school cafeterias, and its standard menus have healthy choices for students (e.g., wraps, salads), they also include items that are not healthy choices, (e.g., cookies, muffins, flavoured water). Furthermore, schools are serving items not on the standard menus (e.g., sweets, iced tea).

Drink vending machines at three high schools we observed contained items on the nutrition policy's restricted list (e.g., carbonated drinks). Whereas, snack vending machines in those schools complied with the Division's policy and contained over 50 percent healthy choices in snacks (e.g., popcorn).

Giving students access to unhealthy food choices puts students at risk of not having the right nourishment to learn. It also increases the risk that St. Paul's will not meet its strategic goal of increasing health and fitness of its students.

Chapter 31   Water Security Agency—Regulating Drainage

By December 2020, the Water Security Agency implemented two recommendations, partially implemented eight recommendations, and made limited progress on one recommendation made in our 2018 audit of its processes to regulate drainage of agricultural lands.

Since December 2017 (the timing of our original audit), the Agency finalized all but one key policy pertaining to regulating drainage and implemented a five-year timeframe for review of all drainage policies, including its Watershed Vulnerability Map. It also created key risk assessment documents (e.g., checklists and worksheets) for staff to fully document their assessment of a drainage application's risk, set internal deadlines for key steps in the request for assistance enforcement process, and improved reporting to senior management and the public.

The Agency still needs to:

➢ Develop policies around wetland retention and water quality

➢ Finalize and approve its *Request for Assistance Manual*, which sets how staff address and respond to request for assistance files

➢ Take enforcement action when the landowners do not resolve drainage complaints in a timely manner

➢ Document its consideration of the large-scale water impact of proposed drainage projects

➢ Actively search for unapproved drainage in high-risk regions of the province

➢ Report more details on enforcement action taken to senior management

Leaving unapproved drainage works in high-risk areas increases the risk of flooding of neighbouring farmland and the receiving water body, of water quality issues in the receiving water body, and of the loss of wetlands. Also, not taking timely, effective enforcement action against unapproved drainage works increases the risk of further damage to neighbouring farmland and downstream impacts.