

Overview by Provincial Auditor

1.0 PREAMBLE

This is the third Report on results of audits since the declaration of the COVID-19 pandemic in March 2020, and my last Report on results of audits to the Legislative Assembly. In February 2021, I announced my plans to retire at the end of June 2021.

Like elsewhere, the COVID-19 pandemic continues to impact us. It affects how our Office audits, and our priorities. For example, ongoing health and safety restrictions have resulted in us completing our audits primarily via remote means and, in many cases, taking longer to complete them.

We are working hard to balance the needs of legislators and the public for information about government programs and services, while being respectful of the additional pressures some government agencies face because of the pandemic. We know legislators and the public need timely and reliable information so that they can do their job to hold the Government to account. We also know some agencies are fully deployed in providing services during the pandemic (such as the Saskatchewan Health Authority and the Saskatchewan Public Safety Agency).

In setting our priorities, we have recognized some officials are not readily available or have limited availability to participate in audits during the pandemic. As such, we worked closely with them in determining which audits to proceed with (e.g., audit work on critical incident reporting in the health sector and the status of recommendations related to mental health), and which to defer or delay (e.g., follow-up audits of hospital-acquired infections and health laboratory services). We sincerely thank them for their co-operation in this work.

Furthermore, we have shifted some audit resources to our annual integrated audits. These audits will include examining government spending on the additional pandemic-response and stimulus programs, and use of related federal funding. We expect to report the results of this work in our *2021 Report – Volume 2*.

1.1 Preface

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

It includes the results of examinations completed by April 27, 2021 with details on annual integrated, performance, and follow-up audits of 25 different agencies.

Section 2 of this Overview defines annual integrated, performance and follow-up audits, and highlights key findings of each section.



2.0 HIGHLIGHTS OF EACH SECTION

2.1 Annual Integrated Audits

Integrated audits are annual audits of agencies that examine:

- The effectiveness of their financial-related controls (e.g., processes to plan, evaluate, and coordinate the financial activities) to safeguard public resources with which they are entrusted
- Their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
- The reliability of the financial statements (where applicable)

Since our *2020 Report – Volume 2*, our Office along with appointed auditors (if in place) completed annual integrated audits of 66 different agencies with fiscal year-ends between July and December 2020. These include integrated audits of 27 school divisions, 29 pension and employee benefit plans, and various crown corporations and agencies.

This Section includes a few concerns with controls at only three different agencies. This means nearly all of the agencies audited had effective financial-related controls, complied with financial- and governance-related authorities, and prepared reliable financial statements. Having effective financial-related controls helps agencies have confidence in reported financial results, and helps protect an agency's assets.

For Regina School Division No. 4, our concern relates to its need to follow its purchasing policy when making facility management purchases. This would help ensure it buys the goods and services it needs.

For the other two of the three agencies with reported concerns, our concerns are about properly controlling IT. For example, the Saskatchewan Workers Compensation Board needs to manage better access of users to its IT systems and data; and the Sun West School Division No. 208 needs a tested disaster recovery plan.

Ongoing attention to IT controls is needed, given the government's pervasive use and dependence on IT systems to operate and deliver programs and services. Risks to IT systems and data are ever-changing.

2.2 Performance Audits

Performance audits take a more in-depth look at processes related to management of public resources or compliance with legislative authorities. Performance audits span a variety of topics and sectors of government. In selecting which areas to audit, the Office attempts to identify topics with the greatest financial, social, health, or environmental impact on Saskatchewan.

This Section of the Report includes the results of eight non-financial audits completed since our last Report (*2020 Report – Volume 2*).

Three audits looked at how well the Government carried out its oversight or regulatory responsibilities (i.e., critical health incident reporting, adjudicating tenancy disputes, and regulating recreational cannabis). Four audits looked at how well the government delivered a key program or initiative (i.e., the Provincial Disaster Assistance Program, the Early Learning Intensive Support Program, strategies to reduce short-term remand, and readying kindergarten students to learn). One audit looked at the government’s management of a key functional area—contracting for roadworks.

The following sets out (for each audit) what we examined, why, and what we found.

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

What the Office examined: The Ministry of Corrections, Policing and Public Safety’s processes (for the period ended January 31, 2021) to provide timely financial assistance under the Provincial Disaster Assistance Program, and to seek amounts reimbursable under the Federal Disaster Financial Assistance Arrangements.

Why the Office examined this area: The number of extreme weather events (such as flooding and plow winds) is increasing and such events can cause significant and costly damage to property and infrastructure (e.g., farmland, homes, buildings and businesses). Generally, home and business insurance policies do not cover damage caused by these events. As a result, local authorities (municipalities, First Nations, and parks), businesses, and individuals count on receiving government financial assistance programs to be able to recover and rebuild.

What the Office found: The Ministry makes key information about its Program publicly available, uses competent personnel to assess and pay claims within a reasonable time, and tracks data about its Program activities.

The Ministry needs to:

- Establish the expected length of time to assess disaster area designation requests. Designating a disaster area is the first step to determining whether those within that area are eligible for assistance. Delays in designating eligible areas leads to delays in local authorities, businesses, and individuals applying for and, if eligible, receiving financial assistance for a disaster.

Our testing found the Ministry did not always complete assessments of Requests for Designation within one week of their receipt, or document the reasons for delays.

- Formalize its expected frequency for determining the status of restoration work for local-authority claimants. The frequency expectation is currently undocumented. Formalizing the expected frequency would help ensure staff are aware of the

- Disaster assistance claims fluctuate significantly—from over \$112 million in 2011-12 to less than \$4 million in 2019-20
- Local authorities (like municipalities and First Nations) typically have the larger and more complex claims, and may take several years to finalize claims
- The federal government owed Saskatchewan about \$220 million at December 2020 for claims outstanding for claim years from 2007, 2011-2017 inclusive, and 2019; it reimburses provincial governments when their eligible expenditures exceed a threshold based on provincial population, and makes final payment once a province finalizes all claims for a claim year



expectation, especially during periods when the Ministry hires additional temporary staff to deal with high claim volumes. Determining the status of restoration work helps the Ministry have up-to-date information about expected claim costs.

Our testing found that staff were not always following up on the status of local-authority claims as often as management expected.

- Periodically report to senior management about how well it delivers the Program (service delivery). Receiving reports about service delivery would allow senior management to identify potential areas of concern and adjust the Program as necessary.

Our testing found while senior management receives detailed statistics (e.g., number of designated disaster areas, and of active and closed claims, and claims paid), it does not receive data about whether it is processing Requests for Designation, and claims consistent with its expectations.

Chapter 5: Education—Evaluating the Early Learning Intensive Support Program

What the Office examined: The Ministry of Education’s processes (for the period ended December 31, 2020) to evaluate whether the Early Learning Intensive Support Program helps preschool-aged children requiring intensive supports receive a good start on early learning and development.

Why the Office examined this area: Research shows quality education early in life leads to better health, education, and employment outcomes later in life, especially for children from disadvantaged backgrounds.

The Early Learning Intensive Support Program provides opportunities for preschool-aged children requiring intensive supports to engage in inclusive learning, together with other children of the same age. The Program includes children diagnosed with autism, cognitive delays, physical challenges, auditory issues, and/or significant behavioral issues.

- The **Early Learning Intensive Support Program** started in 2018 (as a pilot)
- Just over \$4 million of annual federal funding for early years committed towards addressing the inclusivity of preschool-aged children experiencing disabilities
- 23 of the 27 school divisions received funding for 242 spaces for preschool-aged children in the Program for the 2020-21 school year

Evaluations of the Program would determine whether it helps preschool-aged children requiring intensive supports obtain a good start on their learning and development. Systematic and ongoing evaluation also enables early identification of adjustments key to improving the Program, such as availability of training materials or funding for educational assistants.

What the Office found: The Ministry has established a good foundation for future evaluations of the delivery of the Program. It clearly defined the Program’s objectives and expectations, shared the results of a well-designed review, and asked participating school divisions to help address challenges identified.

The Ministry needs to:

- Collect key data (e.g., data about a participating child’s progress and transition into kindergarten) to help the Ministry determine whether children in the Program receive sufficient supports to enable them to learn and develop.

Our testing found the Ministry collected other key data, but not data about key plans, that participating school divisions are to develop for each child involved in the Program. These key plans (i.e., the Inclusion and Intervention Plans) are to identify a child’s individual goals, required interventions and supports, and transition plans. Nor did the Ministry collect data about the actual learning and development progress of individual children participating in the Program.

- Regularly collect information about school divisions’ actions to address identified challenges (e.g., availability of specialized professional supports). The Ministry did not collect information related to challenges identified in its 2019 review of the Program’s operations. Obtaining and using this information provides for early Program adjustments to better support the early learning and development needs of participating children.

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

What the Office examined: The Ministry of Health’s processes (in 2020) for using critical incident reporting to improve patient safety.

Why the Office examined this area: Critical incident reporting is a recognized tool in improving patient safety in the healthcare sector. Research suggests about one-third of incidents are preventable.

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 in addressing system-wide concerns affecting patient safety.

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

What the Office found: The Ministry needs to better utilize critical incident reporting as a tool to improve patient safety.

The Ministry needs to:

- Determine whether it is notified of all critical incidents. Our analysis of adverse events reported suggests it is not.

- A **critical incident** is a serious adverse health event that did or could have resulted in serious harm or death of a patient.
- Saskatchewan healthcare organizations (like the Saskatchewan Health Authority and Saskatchewan Cancer Agency) must, **by law**, report critical incidents to the Ministry of Health, and take steps to address their causes
- The overall number and types of critical incidents reported in Saskatchewan are not trending downwards
- The Authority reported over 200 critical incidents in 2018-19 and 2019-20
- **Patient safety alerts** are to communicate urgent patient safety information to healthcare providers for the benefit of the broader healthcare system
- 10 patient safety alerts issued by the Ministry between April 2017 and December 2020.



- Follow up when receipt of notifications of critical incidents are late. Our analysis found the Ministry receives over 30 percent of notifications of critical incidents later than the three days required by law.
- Monitor whether the Saskatchewan Health Authority sufficiently addresses the causes of reported critical incidents and improves patient safety. Not knowing increases the likelihood of the reoccurrence of similar incidents resulting in patient harm or death.

The Ministry does not know whether the Authority takes sufficient actions to reduce reoccurrence of similar incidents. We found for just over two-thirds of planned corrective actions included in the critical incident reports we tested, the Authority had reported them as not implemented.

- Do analysis to identify whether system-wide improvements are needed to keep patients safe and those improvements occurred.

Our testing found the Ministry does limited analysis. We also found the content of its patient safety alerts are not consistent with good practice, and it does not determine whether its alerts improved patient safety.

Chapter 7: Highways—Selecting Contractors for Roadworks

What the Office examined: The Ministry of Highways’ processes (for the period ended January 31, 2021) to fairly select contractors for roadworks costing over \$100 thousand.

Why the Office examined this area: A considerable portion of Saskatchewan’s provincial highway system is mature.

The Ministry routinely engages contractors to carry out roadworks. It signs approximately 200 contracts for roadworks each year, and is expected to spend \$585 million on roadworks in 2020-21. Roadworks can take considerable time and money, with individual contracts up to \$50 million.

What the Office found: The Ministry has good processes to fairly select contractors for roadworks costing over \$100 thousand. It makes standard specifications for roadworks readily available, and followed the procurement processes of the central agency responsible for procurement—SaskBuilds Corporation—throughout its procurement process.

- **Roadworks** include services like road construction, bituminous mixing, culverts, grading, rubber asphalt crack sealing, micro-surfacing, seal coating, surfacing, etc.
- Contractors design and determine specifications for roadworks, and rehabilitate, preserve, or expand the provincial highway system

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

What the Office examined: The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety’s processes (for the 12-month period ended September 30, 2020) to implement strategies for reducing short-term remand in Saskatoon and the surrounding area.

Why the Office examined this 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.

Individuals held on remand represent almost two-thirds of individuals admitted into custody, and over 40 percent 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.

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.

- **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
- Since 2017, three strategies used to reduce the short-term remand population in Saskatoon and the surrounding area—Early Case Resolution, Rapid Remand Response, and Community Alternatives to Remand
- The average daily count of individuals on remand for 2018-19 was 983, representing 51 percent of the total number of inmates in custody

What the Office found: The Ministries appropriately use committees to strategically engage and coordinate policing and justice services in the remand-reduction strategies.

The Ministries need to:

- Determine the specific information needs of remand committees. Not defining expectations for information sharing increases the risk of not sufficiently engaging or informing committee members, from policing and justice services, to foster decisions that contribute to reducing the number of individuals on remand.
- Decide by how much, and by when, they expect the various remand strategies to contribute to reducing the number of individuals on remand; and measure and report on how quickly and to what extent the remand strategies reduce the number of individuals in short-term remand.

Having set measurable targets, and collecting and analyzing key information from key external partners (e.g., policing services) would help them determine whether their strategies contribute to reducing the remand population, and make timely adjustments to the strategies, where warranted.

Chapter 9: Office of the Residential Tenancies—Adjudicating Tenancy Disputes

What the Office examined: The Office of Residential Tenancies’ processes to provide timely adjudication of disputes to eligible landlords and tenants.



Why the Office examined this area: The Office of Residential Tenancies is responsible for adjudicating disputes between landlords and tenants.

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 endure undue financial burden for long periods. Also, an impartial and fair adjudication process is key to the credibility of the Office of the Residential Tenancies.

- Over 2,500 applications received between April to December 2020 (2019-20: 6,076)
- Over 2,000 hearings held between April to December 2020
- Most applications are for urgent situations like eviction, unpaid rent or rent in arrears, and improperly maintained property (e.g., mice or bug infestations)

What the Office found: The Office of Residential Tenancies had generally effective processes to provide timely adjudication of disputes to eligible landlords and tenants, with improvements needed in only two areas.

It needs to:

- Set out clear guidance about what constitutes a conflict of interest for hearing officers. Such guidance would help ensure hearing officers take a consistent approach to identifying and declaring conflicts, and reduce the risk of them not declaring them. It also reduces the risk of bias, either real or perceived, in hearing decisions issued.

Our testing found the Office does not have written guidance about conflicts of interest. It contracts over 20 lawyers to act as hearing officers and issue hearing decisions.

- 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. This would help ensure tenancy disputes are resolved within reasonable timeframes, and avoid causing undue hardships for tenants and landlords waiting for a decision.

Our analysis found the Office 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.

Chapter 10: Saskatchewan Liquor and Gaming Authority—Regulating Recreational Cannabis

What the Office examined: The Saskatchewan Liquor and Gaming Authority processes (in 2020) to regulate the distribution and sale of recreational cannabis in Saskatchewan.

Why the Office examined this area: The Authority became responsible for regulating Saskatchewan’s recreational cannabis retail and wholesale businesses, in conjunction with the legalization of recreational cannabis, in Canada in October 2018.

Effective regulatory processes help prevent the sale of legal recreational cannabis to youth, keep profits from cannabis sales

- **Recreational cannabis** refers to cannabis products (e.g., flowers, edibles) used for non-medical purposes.
- The legalized recreational cannabis industry began operating in October 2018.
- 54 retail and four wholesale active permits issued in Saskatchewan as of December 2020
- About 470 inspections of Saskatchewan cannabis permittees completed during 2020

in the regulated market (i.e., away from criminals), and protect public health and safety by allowing adults to access legal cannabis.

What the Office found: The Authority was in its start-up phase of regulating recreational cannabis. It set cannabis permit requirements consistent with legislation, adequately confirmed applicants met requirements, used suitably qualified inspectors to inspect permittees, and verified the accuracy of permittee reporting to the Federal Government. To promote a culture of compliance, it focused its efforts on educating permittees about operating requirements.

Moving past the start-up phase is essential for effective regulation. The Authority needs to:

- Decide when to shift its focus to taking enforcement actions (e.g., fines) on identified non-compliance. To act fairly and transparently, it must advise permittees of the expected timing of this shift in writing.
- Develop a risk-informed inspection plan and actively monitor whether it completes permittee inspections as planned. Taking a risk-informed approach will help it focus the use of its resources.

Our analysis of inspection records found the Authority did not always complete monthly inspections of permittees as expected. Management did not have a process to monitor the completion of these inspections.

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

We found the Authority's draft enforcement guidance was sufficient other than it does not set out expected timeframes to review and approve recommended sanctions (e.g., within one week of drafting). Our testing found the Authority is not always finalizing and issuing recommended sanctions for identified non-compliance within a reasonable time. For example, we noted it has not yet issued recommended sanctions drafted in September and October 2020 as of January 2021.

- Maintain information about its key regulatory activities so that it can show it carried out these activities as and when expected.

Our testing found the Authority did not consistently keep documentation of due diligence processes (e.g., social media search) used to confirm applicants meet requirements.

- Give senior management periodic reports on the nature and extent of identified non-compliance, and related enforcement actions. Such information would help management to determine whether its regulatory model and approach works as intended, and adjustments are necessary.



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

What the Office examined: The Saskatoon Public School Division No. 13’s processes (for the 18-month period ended June 2020) to monitor its success in readyng students for learning in the primary grades when exiting kindergarten.

Why the Office examined this area: The Saskatchewan education sector recognizes success in readyng kindergarten students for learning prepares them for future academic success.

The percentage of students exiting kindergarten being ready for learning in primary grades remains well below the provincial goal of 90 percent.

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 (i.e., 79 percent).

- Provincial goal is for 90 percent of kindergarten students being ready for learning in the primary grades
- 77 percent of kindergarten students assessed as being ready in 2018-19 in Saskatoon’s 48 schools with kindergarten programs
- 59 percent of self-declared First Nations, Métis, and Inuit kindergarten students assessed as being ready for the same period in those schools

What the Office found: While it has taken many positive steps and actions, Saskatoon Public needs to do more to monitor its success in readyng students for learning in the primary grades when exiting kindergarten.

Saskatoon Public needs to:

- Have written expectations about the minimum frequency of assessing kindergarten students in all key areas of learning and development, and confirm the suitability of alternate assessment tools in use. Frequent standard assessments give essential data about a student’s progress to enable teachers to identify and make instructional and other changes to help a student succeed.

Our testing found kindergarten teachers did not always assess students at least twice a year as expected, or use suitable assessment tools. Also, the Division could not explain why some kindergarten students did not participate in required reassessments.

- Give kindergarten teachers additional support for using key instructional practices. These are used in addition to normal classroom instruction to improve student readiness in a focused way, particularly for those students identified as having problems in learning the subject matter.

Our testing found teachers did not consistently use key instructional practices as expected.

- Better analyze kindergarten assessment data to identify trends and common areas of struggle across all schools in the Division. Robust data analysis helps identify root causes at certain schools or division-wide gaps. We found present data analysis is limited.

2.3 Follow-Up Audits

Follow-up audits assess the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by the Standing Committees on Public Accounts and on Crown and Central Agencies from their review of our reports. Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements. It does the first follow-up either two or three years after the initial audit, and every two or three years thereafter until the recommendations are implemented or identified as no longer relevant.

This Section of the Report includes the results of 20 follow-up audits.

The COVID-19 pandemic has contributed to agencies implementing fewer recommendations on an overall basis (50 percent) as compared to our prior two reports (2020 Volume 2: 63 percent, 2020 Volume 1: 63 percent). We found more recommendations remain partially implemented (at 44 percent) as compared to the prior two reports (2020 Volume 2: 28 percent, 2020 Volume 1: 28 percent). The percentage of recommendations not implemented (at 6 percent) remains similar to past reports.

As evident from the table below, a few agencies were successful in making substantive improvements in a relatively short period. eHealth Saskatchewan implemented all six remaining recommendations about its policies and processes to mitigate vendor influence and related conflicts of interest. The Ministry of Energy and Resources implemented all three recommendations about regulating oil, gas, and pipeline incidents. And, the Ministry of Government Relations implemented all four recommendations related to recommending infrastructure projects for federal-provincial funding.

However, progress for a few was slower than we expected. For example, while the Water Security Agency made some progress towards addressing 11 recommendations made in our 2018 audit of its processes to regulate drainage of agricultural lands, it has significant work to do. Leaving unapproved drainage works in high-risk areas increases the risk of flooding of neighbouring farmland and of 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.

The following table summarizes the results of the 20 follow-up audits. It sets out the status of recommendations by agency, grouped by initial and subsequent follow-ups.



Chapter Name	Related Report ^{A,B}	Status of Recommendations				
		Number of Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Initial Follow-Ups						
eHealth Saskatchewan—Mitigating Vendor Influence and Related Conflicts of Interest	2019 V1	6	6	0	0	0
Energy and Resources—Regulating Oil, Gas and Pipeline Incidents	2018 V1	3	3	0	0	0
Government Relations—Recommending Infrastructure Projects for Funding	2018 V1	4	4	0	0	0
Northlands College—Purchasing Goods and Services	2019 V1	11	2	9	0	0
Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Surrounding Areas	2018 V1	10	5	2	3	0
Saskatchewan Housing Corporation—Providing Adequate Social Housing to Eligible Clients	2017 V2	4	4	0	0	0
SaskBuilds and Procurement—Securing the Data Centre	2019 V1	1	0	1	0	0
Water Security Agency—Regulating Drainage	2018 V1	11	2	8	1	0
Initial Follow-Ups Subtotal		50	26	20	4	0
% of Initial Follow-Ups Subtotal		100%	52%	40%	8%	0%
Subsequent Follow-Up Audits^C						
Education—Capital Asset Planning for Schools	2013 V1 2015 V1 2017 V1 2019 V1	1	0	1	0	0
Government Relations—Providing Safe Drinking Water in Northern Settlements	2012 V1 2016 V1 2019 V1	4	0	4	0	0
Health—Providing Special Needs Equipment for Persons with Disabilities	2016 V2 2019 V1	6	4	2	0	0
Highways—Enforcing Vehicle Weight and Dimension Requirements	2017 V1 2019 V1	2	2	0	0	0
Immigration and Career Training—Coordinating English-Language Programs	2015 V1 2017 V1 2019 V1	2	0	2	0	0
Justice and Attorney General and Corrections, Policing and Public Safety—Leading the Community Safety and Well-Being Initiative	2016 V1 2019 V1	2	0	1	1	0
Saskatchewan Health Authority—Triaging Emergency Department Patients in Saskatoon Hospitals	2013 V2 2016 V1 2018 V2	3	2	1	0	0
Saskatchewan Liquor and Gaming Authority—Regulating Commercial Permittees' On-Table Sale of Liquor	2017 V1 2019 V1	3	1	2	0	0
SaskBuilds and Procurement—Web Application Security Requirements	2016 V1 2018 V2	2	2	0	0	0
Social Services—Placing Minister's Wards in Permanent Homes	2013 V1 2015 V1 2017 V1 2019 V1	1	1	0	0	0

Chapter Name	Related Report ^{A,B}	Status of Recommendations				
		Number of Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Social Services—Protecting Children-in-Care Information in the Linkin System	2016 V1 2018 V2	1	1	0	0	0
St. Paul's Roman Catholic Separate School Division No. 20—Promoting Good Student Health and Physical Fitness	2015 V1 2019 V1	1	0	1	0	0
Subsequent Follow-Ups Subtotal		28	13	14	1	0
% of Subsequent Follow-Ups Subtotal		100%	46%	50%	4%	0%
Overall Total		78	39	34	5	0
% of Overall Total		100%	50%	44%	6%	0%

Source: Compiled by Provincial Auditor of Saskatchewan.

^A V—means Volume.

^B The related Report reflects the report in which: the Office first made the recommendation(s) (for initial follow-ups); and the Office last reported on the status of implementation of outstanding recommendations (for subsequent follow-ups).

^C For subsequent follow-ups, the number of recommendations is the number that remained not implemented after the previous follow-up audit.

3.0 ACKNOWLEDGEMENTS

The Office always appreciates the co-operation it receives from the staff and management of government agencies, along with their appointed auditors, in the completion of the work included in this Report. Our appreciation has increased given the additional pressures many of them face either professionally or personally during the current COVID-19 pandemic.

The Office also appreciates the ongoing support of the Standing Committees on Public Accounts, and on Crown and Central Agencies. We fully recognize the importance of their roles to help hold the government to account.

In addition, as Provincial Auditor, I am honoured to lead the Office, and its team of professionals. I am truly proud of their diligence, commitment, and professionalism, particularly during this period where most were working remotely from home. Their unwavering professionalism helps us fulfill our mission—to promote accountability and better management by providing legislators and Saskatchewan residents with an independent assessment of the Government's use of public resources.

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4.0 ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

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

The Office promotes accountability and better management through its audit work and public reports along with its involvement with legislative committees charged with reviewing its Reports. The Office routinely looks at the Government's administration of its programs and services.

Through *The Provincial Auditor Act*, the Provincial Auditor, the Office, and its staff are independent of the Government.

The Office uses Canadian professional auditing standards published by CPA Canada to carry out its audits. As required by the Act, the Provincial Auditor reports directly to the Legislative Assembly on the results of all examinations, and highlights matters that require the attention of legislators.

Our Office strives to complete audits of value to legislators and the public. This means selecting audit topics of importance and with higher risk, and sharing the results (whether they be positive or negative) within a reasonable time. We aim to complete larger and more complex audits within a year of their initiation.

In addition to its reports on the results of its audit work, it gives legislators two key accountability reports each year—its business and financial plan, and annual report on operations. These describe the Office, including its purpose, accountability mechanisms, staffing, and key systems and practices. These reports are publicly available on its website, as well as further detail about the Office of the Provincial Auditor at auditor.sk.ca.