

## Overview by the Provincial Auditor

### 1.0 PREAMBLE

This is our fourth Report on results of audits since the declaration of the COVID-19 pandemic in March 2020. The pandemic continues to impact us, and the world. The constraints of the pandemic affect how our Office audits, and our audit priorities. For example, ongoing and shifting public health orders resulted in us completing most of our audits in this Report remotely and, in many cases, taking additional time to complete them.

We shifted some audit resources to our annual integrated audits to examine government spending on additional pandemic-response and stimulus programs, and use of related federal funding. This *2021 Report – Volume 2* reports the results of our work in relation to some of these significant COVID-19 financial support programs (**Chapter 1**).

We continue to balance the needs of legislators and the public for timely information about government programs and services greatly disrupted by the pandemic, while managing implications of conducting audits remotely and at agencies immersed in the response. We know some agencies are fully deployed in providing services during the pandemic (such as the Saskatchewan Health Authority and the Saskatchewan Public Safety Agency), which impacts typical audit timeframes and priorities. We extend our appreciation to all agencies that accommodated and cooperated with audits to ensure our Office completes quality work that continues to advance excellence and inspire confidence in the public sector.

In this Report, numerous chapters address specific programs and practices impacting public safety and the well-being of Saskatchewan residents from monitoring tobacco and vapour products' legislation enforcement to detecting wildfires.

Another theme that emerged in this Report is data collection and analysis whereby agencies inadequately obtained or used meaningful and reliable information to effectively oversee and enhance certain government programs. Whether post-secondary education, inmate rehabilitation, school instruction time, or legal aid lawyer caseloads, having and utilizing key performance information improves decision-making and identifies where improvements are needed to achieve public-service objectives.

### 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 October 29, 2021 with details on annual integrated, performance, and follow-up audits of 33 different agencies, as well as our follow-up work on previously issued recommendations by our Office and by the Standing Committees on Public Accounts and Crown and Central 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 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 *2021 Report – Volume 1*, our Office along with appointed auditors (if in place) completed annual integrated audits of 163 different agencies with fiscal year-ends between January and June 2021.<sup>1</sup> These include integrated audits of 19 ministries, 100 crown corporation and agencies, 8 pension and employee benefit plans, and 36 healthcare affiliates.

This Section includes concerns with controls at only 11 different agencies meaning 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 the public have confidence in reported financial results, and helps protect an agency's assets.

Certain audits identified a number of errors in financial information including the financial statements presented for audit. Management of the Prairie Agriculture Machinery Institute did not adequately review and approve financial information once prepared (**Chapter 9**); the Ministry of Government Relations did not review the Northern Municipal Trust Account's financial information in sufficient detail (**Chapter 6**); and the Ministry of Highways did not accurately record its contractual obligations (**Chapter 8**). Also, **Chapter 12** reports that the Ministry of Social Services needs to properly verify information used to support correct financial assistance payments to clients. Appropriate review of financial information identifies issues and allows for corrective actions in a timely manner.

Some agencies need to properly segregate incompatible duties. Incompatible duties increase the risk of not catching errors and of undetected fraud. As **Chapter 11** reports, the Saskatchewan Health Authority continued to have incompatible duties in areas including payments, payroll, and journal entries. In **Chapter 6**, the Ministry of Government Relations did not yet properly segregate incompatible duties for receiving money, making payments, and recording transactions in the Northern Municipal Trust Account.

A few agencies still need to complete their disaster recovery plans and conduct testing of those plans. This is especially important given the increased number of cyberattacks with more people working at home. As **Chapter 3** and **Chapter 13** report, eHealth Saskatchewan and the Water Security Agency did not have tested disaster recovery plans and may not be able to restore their critical IT systems and data quickly in the event of a disaster. We first reported the concern at Water Security Agency in 2010 and eHealth has

<sup>1</sup> **Appendix 2** lists agencies using an appointed auditor. **Appendix 1** outlines agencies we examined including those with fiscal year-ends between January and June 2021.

been responsible for all of the IT systems and services within the healthcare sector since January 2017. eHealth's disaster recovery plan includes key IT systems that the Saskatchewan Health Authority uses to deliver and administer critical healthcare services. eHealth also must do a better job of controlling and monitoring IT network access. Effective IT network monitoring helps detect and limit the impact of a successful attack on a corporate network.

As **Chapter 10** reports, the Provincial Capital Commission improved its processes related to its oversight of major developments in Wascana Centre. The Commission documented how major Wascana Centre improvements and developments conform to the Master Plan in its Board meeting summaries, formalized its requirements for public consultations, and signed agreements with building owners of major developments in Wascana Centre.

## 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 various topics and sectors of government. In selecting which areas to audit, we attempt to identify topics with the greatest financial, social, health, or environmental impact on Saskatchewan.

This Section of the Report includes the results of four non-financial, performance audits completed since our last Report (*2021 Report – Volume 1*).

Two audits examined how well the Government carried out its oversight or regulatory responsibilities (i.e., monitoring the sale of tobacco and vapour products and monitoring quality of care in homes supporting adults with intellectual disabilities), another audit assessed the timeliness and accuracy of coroner investigations, and the other audit looked at how SaskGaming protects its IT systems to prevent cyberattacks. The following delves into what we examined, why, and what we found for each audit.

### Chapter 15: Health—Monitoring Enforcement of Tobacco and Vapour Products' Legislative Requirements

**What the Office examined:** The Ministry of Health's processes to monitor the Saskatchewan Health Authority's enforcement of provincial legislative requirements over the sale, promotion, and use of tobacco and vapour products.

**Why the Office examined this area:** Tobacco use is one of the primary causes of preventable morbidity and mortality worldwide. The Ministry of Health, through grants to the Saskatchewan Health Authority, funds tobacco and vapour enforcement activities. In 2020–21, the Ministry spent about \$797,000 on its smoking and vaping prevention, cessation, and enforcement activities.

- **Saskatchewan's youth** cigarette smokers aged 15 to 19 years **smoke at nearly three times the youth national average** (22% versus 8%) (Statistics Canada, 2017)
- The 2018–19 Health Canada survey shows 33% of Grades 7–9 students and 61% of Grades 10–12 students in Saskatchewan tried vaping (with or without nicotine)
- 55% of 225 retail locations that sold to youth test shoppers **did not receive another inspection** within the expected six months



Effective and active enforcement reduces youth access to tobacco and vapour products, which protects them from associated harms including addiction, and protects all Saskatchewan residents from the harms related to environmental tobacco and vapour smoke (e.g., second-hand smoke).

**What the Office found:** The Ministry needs to improve its monitoring of the Authority's enforcement of the legislative requirements over the sale, promotion, and use of tobacco and vapour products.

Our analysis found 19% of more than 1,200 retail locations did not receive an annual inspection by Authority tobacco enforcement officers in 2020–21. Not performing routine inspections frequently (e.g., annually) increases the risk that retailers do not comply with the law. Moreover, the Ministry insufficiently monitors whether youth test shopper inspections are conducted annually.

The Ministry needs to:

- Ensure warning letters and notices of violations are delivered promptly to non-compliant retailers, and non-compliant retail locations are reinspected frequently
- Maintain a complete list of retail locations selling tobacco and vapour products
- Provide detailed guidance, including timelines, to tobacco enforcement officers on how to handle complaints

## Chapter 16: Justice and Attorney General—Coroners Service: Conducting Timely and Accurate Coroner Investigations

**What the Office examined:** The Ministry of Justice and Attorney General – Saskatchewan Coroners Service's processes to conduct timely and accurate coroner investigations into certain unexpected, unnatural or unexplained deaths (other than homicides where a coroner supports the police-led investigation).

**Why the Office examined this area:** Conducting and completing accurate and timely death investigations, as well as promptly reporting investigation results to stakeholders provides closure for deceased persons' loved ones, and can improve public safety. The Ministry spent \$5.6 million in 2020–21 (2019–20: \$4.7 million) on the Coroners Service. These sums include the amount the Ministry pays to pathologists on a fee-for-service basis for autopsies/post-mortems.

- Saskatchewan uses the **coroner model** rather than the medical examiner model, where appointed members of the community are trained and independently conduct death investigations; it is the more common model used in Canada
- At July 2021, the Ministry employs 83 coroners—75 appointed community coroners, 8 full-time coroners
- Coroners Service **investigated 2,652 deaths** in 2020
- At June 2021, **20 coroner cases were outstanding for more than six months**
- During our audit period, Coroners Service made 26 recommendations to 10 agencies, and **received agency responses for seven of the 26 recommendations**

**What the Office found:** The Ministry had effective processes for the provision of provincial coroners' services. However, lack of data analysis and follow up on the implementation of its recommendations hinders Coroners Service ability to achieve its mandate to improve the health, safety and quality of life of Saskatchewan residents. Also, Coroners Service did not always complete coroner reports timely.

Coroners Service needs to:

- Conduct timely review of and consistently complete coroner investigation files and reports
- Establish formal timelines for communicating investigation results to families and recommendations to agencies to help prevent further deaths. Investigations aim to provide information and closure for families.
- Analyze death investigation data and complete timely follow up of recommendations to agencies to confirm implementation
- Routinely confirm coroners understand confidentiality and conflict of interest policies
- Centrally log complaints and actions taken to resolve them
- Regularly report on Coroners Service activities to senior management

## Chapter 17: Saskatchewan Gaming Corporation—Preventing Cyberattacks

**What the Office examined:** The effectiveness of Saskatchewan Gaming Corporation's processes to prevent cyberattacks from affecting IT systems and data it uses to support and deliver casino games.

**Why the Office examined this area:** Cybercrime continues to be a significant risk for many organizations, costing Canadians about \$3 billion in economic losses each year. Cyberattacks result in costly data and revenue losses, identity theft, and reputational damage. Organizations need effective security processes to protect the confidentiality, integrity, and availability of systems and data. Successful cyberattacks could expose SaskGaming not only to risks of undetected modifications to casino games, but also to significant monetary losses for both the casino and customer.

- In 2020, global average total cost of a data breach was \$3.86 million USD and 280 days average time to identify and contain a breach
- We were able to obtain access to sensitive information about some of SaskGaming's employees and customers
- We found SaskGaming did not require certain sensitive accounts' passwords to be updated every 90 days as expected by its policy. For example, we found accounts where passwords had not been updated in more than nine years

**What the Office found:** SaskGaming had effective processes in some areas to prevent cyberattacks from affecting IT systems and data it uses to support and deliver casino games. It tracked its IT assets, separated gaming machines from its corporate network, and kept its IT systems up-to-date. It also regularly trained its employees about cybersecurity, and periodically tested their understanding. In 2020–21, SaskGaming spent about \$4.4 million on IT services.

However, vulnerabilities exist. We found certain security deficiencies, and accessed some of SaskGaming's systems and sensitive data during our audit without detection. Attackers not only can manipulate inappropriately configured networks or devices to deny access, but also can copy, modify, or delete sensitive systems and data, including customers' personal information (e.g., players' club data). Gaming customers and the public expect



assurances in the integrity of SaskGaming's casino operations, and in their personal-information security. We found SaskGaming's IT systems, password and encryption standards, require strengthening.

SaskGaming needs to:

- Maintain well-defined cybersecurity action plans based on robust, evidence-based risk assessments
- Improve its configuration of its IT network, servers, and workstations
- Update certain password requirements, conduct complete quarterly privileged-user reviews, and implement further use of multi-factor authentication
- Update its 2017 IT security assessment plan to reflect changes in its practice and to align with IT industry standards
- Analyze information from security assessments (e.g., penetration tests) and attempted cyberattacks to better identify and assess cybersecurity risks.

## Chapter 18: Social Services—Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities

**What the Office examined:** The Ministry of Social Services' processes to monitor whether Ministry-funded group and approved private service homes provide safe residences and quality care to adults with intellectual disabilities.

**Why the Office examined this area:** The Ministry of Social Services funds and licenses privately-operated group and approved private service homes to provide accommodation, meals, and care to about 1,600 adults with intellectual disabilities. It licensed around 250 group and 200 approved private service homes in Saskatchewan in 2021.

- The Ministry spent about **\$110 million** on funding for group homes and approved private service homes supporting about **1,600 adults with intellectual disabilities** in 2020–21
- In 2020–21, group homes **reported 748 serious incidents** and approved private service homes **reported 111 serious incidents**. The Ministry does not track and analyze incidents by individual home.
- At July 2021, about **45%** of 247 group homes and about **70%** of 202 approved private service homes **held conditional licences**. The Ministry continued to issue conditional licences even though deficiencies remained unresolved

**What the Office found:** The Ministry needs to better monitor whether group and approved private service homes provide quality care to adults with intellectual disabilities (clients). Continuously inspecting and analyzing incidents helps confirm homes provide safe and quality care for clients. Having a central system to track key information about homes would also aid in better monitoring, as it would allow the Ministry to analyze data about homes and identify persistent issues that may impact client care.

We found Ministry staff does not regularly meet with clients to determine whether they live a fulfilling life, and to evaluate fulfillment of each client's Ministry-mandated, person-centred plans. We found 63% of client records tested showed that Ministry staff did not have any direct contact with clients in the last two years. Moreover, the Ministry monitors neither the

quality nor fulfillment of person-centred plans, and the majority of plans we assessed (70%) did not meet the required quality, or show plan fulfillment.

The Ministry also does not analyze serious incidents to identify individual homes with ongoing issues, and does not monitor whether any homes implemented recommendations based on serious incident investigations. For example, we found no evidence of Ministry follow up on four out of 13 investigations we assessed. The Ministry needs information about recommendation implementation in order to know effective actions are taken to prevent future serious incidents.

The Ministry's oversight processes require improvements to ensure clients receive quality care and safe homes. It needs to:

- Oversee timely resolution of deficiencies resulting in conditional licences
- Annually inspect each group home assessing whether it meets minimum care standards
- Update its home inspection checklists to cover all key risk areas
- Centrally track inspection dates, as well as identified and rectified deficiencies

## 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 contributed to agencies implementing fewer recommendations on an overall basis (55%) similar to our recent report (2021 Volume 1: 50%). The percentage of recommendations not implemented (at 10%) is slightly higher than past reports (2021 Volume 1 and 2020 Volume 2: 6%).

As evident from the table below, some agencies were successful in making substantive improvements in a relatively short period. The Saskatchewan Crop Insurance Corporation implemented all recommendations and strengthened its succession management activities, which will help it have the right staff at the right time for the future. The Saskatchewan Arts Board implemented five of six recommendations related to awarding grants impartially and transparently. The Ministry of Health also improved a number of its processes for overseeing helicopter ambulance services in the province.

Further work is needed for a few. As noted in **Chapter 35**, the Saskatchewan Public Safety Agency needs to further improve its monitoring processes related to alerting the public about dangerous events that may pose risks to public health and safety. Regularly



monitoring the program administrator and authorized participants (who can issue alerts) reduces the risk of issuing unnecessary or inaccurate public alerts. Also, the Ministry of Health has yet to evaluate whether its funded Prescription Review Program is helping to reduce opioid misuse and whether it needs to focus more on opioid dispensing practices at pharmacies in the province (**Chapter 28**).

In addition, progress has been slow for a few other agencies. As **Chapter 22** reports, the Ministry of Education has made limited progress in implementing the two remaining recommendations from our 2009 audit about school instruction time. The Ministry needs to actively monitor and follow up with school divisions (15 out of 27) that are not delivering the required instruction hours for core subjects (e.g., math, English). Also, the Ministry of Social Services has more work to do to monitor and evaluate the results of services community-based organizations deliver to people with intellectual disabilities (**Chapter 37**).

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 <sup>A,B</sup>	Status of Recommendations				
		Number of Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
<b>Initial Follow-Ups</b>						
Health—Coordinating the Appropriate Provision of Helicopter Ambulance Services	2019 V2	8	5	1	2	0
Health—Monitoring Opioid Prescribing and Dispensing	2019 V1	7	3	1	3	0
Office of the Public Guardian and Trustee of Saskatchewan—Providing Property Guardianship Services to Adult Clients	2020 V1	1	1	0	0	0
Saskatchewan Arts Board—Awarding Grants Impartially and Transparently	2018 V2	6	5	1	0	0
Saskatchewan Crop Insurance Corporation—Managing Succession of Human Resources	2019 V1	2	2	0	0	0
Saskatchewan Public Safety Agency—Alerting the Public about Imminently Dangerous Events	2019 V1	4	1	3	0	0
<b>Initial Follow-Ups Subtotal</b>		<b>28</b>	<b>17</b>	<b>6</b>	<b>5</b>	<b>0</b>
<b>% of Initial Follow-Ups Subtotal</b>		<b>100%</b>	<b>61%</b>	<b>21%</b>	<b>18%</b>	<b>0%</b>
<b>Subsequent Follow-Up Audits<sup>C</sup></b>						
Advanced Education—Working with the Advanced Education Sector to Achieve Ministry Strategies	2015 V1 2018 V1 2020 V1	1	0	1	0	0
Corrections, Policing and Public Safety—Rehabilitating Adult Inmates	2008 V1 2010 V1 2011 V2 2015 V2 2018 V2	3	1	2	0	0
Education—Increasing Grade 12 Graduation Rates	2012 V1 2014 V1 2017 V1 2019 V1	1	1	0	0	0



Chapter Name	Related Report <sup>A,B</sup>	Status of Recommendations				
		Number of Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Education—Instruction Time	2009 V2 2011 V2 2014 V1 2016 V1 2019 V1	2	0	2	0	0
Education—Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades	2017 V2 2019 V2	2	2	0	0	0
Finance—Implementing the Revenue Administration Modernization Project	2017 V1 2019 V2	1	1	0	0	0
Government Relations—Proposing Education Property Tax Mill Rates	2017 V2 2019 V2	2	2	0	0	0
Health—Coordinating the Use of Lean	2014 V2 2016 V2 2019 V1	1	0	0	0	1
Immigration and Career Training—Outcomes-Based Contracts	2017 V1 2019 V1	2	1	0	0	1
Saskatchewan Health Authority—Delivering Provincially Funded Childhood Immunizations in La Ronge and Surrounding Area	2017 V1 2019 V2	3	3	0	0	0
Saskatchewan Legal Aid Commission—Providing Legal Aid Services	2016 V1 2018 V2	4	2	2	0	0
Saskatchewan Public Safety Agency—Detecting Wildfires	2017 V2 2019 V2	1	0	1	0	0
Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People	2012 V1 2014 V2 2017 V1 2019 V2	3	0	3	0	0
Technical Safety Authority of Saskatchewan—Inspecting Elevating Devices	2017 V1 2019 V1	4	2	1	1	0
<b>Subsequent Follow-Ups Subtotal</b>		<b>30</b>	<b>15</b>	<b>12</b>	<b>1</b>	<b>2</b>
<b>% of Subsequent Follow-Ups Subtotal</b>		<b>100%</b>	<b>50%</b>	<b>40%</b>	<b>3%</b>	<b>7%</b>
<b>Overall Total</b>		<b>58</b>	<b>32</b>	<b>18</b>	<b>6</b>	<b>2</b>
<b>% of Overall Total</b>		<b>100%</b>	<b>55%</b>	<b>32%</b>	<b>10%</b>	<b>3%</b>

Source: Compiled by the Provincial Auditor of Saskatchewan.

<sup>A</sup> V—means Volume.

<sup>B</sup> 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).

<sup>C</sup> For subsequent follow-ups, the number of recommendations is the number of outstanding recommendations that remained not implemented after the previous follow-up audit.

### 3.0 ACKNOWLEDGEMENTS

Our Office always appreciates the cooperation from the staff and management of government agencies, along with their appointed auditors, in the completion of the work included in this Report.

We are also appreciative for the ongoing support of the all-party Standing Committees on Public Accounts and on Crown and Central Agencies, and acknowledge their dedication in



helping to hold the Government to account. Our Office remains focused on serving the Legislative Assembly and the people of Saskatchewan.

As Provincial Auditor, I am honoured to lead the Office, and its team of professionals. I am truly proud of their diligence and commitment. 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.

Finally, an extended thanks to the various experts who shared their knowledge and advice.

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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 over 260 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 conduct 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](http://auditor.sk.ca).

