



Provincial Auditor of Saskatchewan 2021 Report—Volume 2

Chapter I: COVID-19 Financial Support Programs

The COVID-19 pandemic response not only required the Government to distribute money quickly to the people and businesses of Saskatchewan, but also to properly safeguard public resources. Rolling out financial support programs in such a quick manner can create challenges for the appropriate management of government resources.

Overall, we found ministries were able to deliver programs quickly while maintaining appropriate administrative processes.

Chapter 17: Saskatchewan Gaming Corporation—Preventing Cyberattacks

Provincial Auditor Tara Clemett reports the Saskatchewan Gaming Corporation has some reasonably good processes to prevent cyberattacks from affecting IT systems and data it uses to support and deliver casino games, but vulnerabilities exist. Cybercrime continues to be a significant risk for many organizations, costing Canadians about \$3 billion in economic losses each year. If SaskGaming’s gaming-related systems are breached or disrupted, there is a high risk of monetary loss; its profits support people, programs, and services throughout Saskatchewan.

SaskGaming’s IT systems require strengthening to align with IT industry standards. The audit found certain security deficiencies, and our staff accessed some of SaskGaming’s systems and sensitive data during the audit without detection. While SaskGaming identified some cybersecurity risks, it did not analyze information from its ongoing security assessments to set effective action plans to address all significant cybersecurity risks.

Maintaining well-defined cybersecurity action plans based on robust, evidence-based risk assessments reduces the risk of attackers disrupting operations or breaching IT systems and sensitive data, which can result in reputational damage, significant financial costs, and lost profits.

- Per the Canadian Internet Registration Authority’s 2020 CIRA Cybersecurity Report, about 3 in 10 organizations saw an increase in cyberattack volume during the COVID-19 pandemic in 2020
- In 2020, the global average total cost of a data breach was \$3.86 million USD (2019: \$3.92 million USD), and 280 days average time to identify and contain a breach (2019: 279 days) (Source: IBM Security Report)

Education Follow-Up Audits

Chapter 21: Increasing Grade 12 Graduation Rates

Chapter 22: Instruction Time

Provincial Auditor Tara Clemett followed up on outstanding recommendations from audits that affect the quality of students’ education in Saskatchewan, including increasing Grade 12 graduation rates (original audit 2012 Report—Volume 1, Chapter 2) and school instruction time (original audit 2009 Report—Volume 3, Chapter 4). The Ministry of Education has improved assisting school divisions to increase graduation rates, but has further work to do with school instruction time.

The Ministry has made limited progress improving school instruction time. Although the Ministry is actively monitoring the total annual required instruction hours, not all school divisions meet the required instruction time for core subjects (e.g., math, English) across all grades.

In May 2021, the Ministry implemented an annual declaration process to monitor school divisions’ compliance in providing the required core subjects’ instruction hours and expected school division officials to declare whether they would meet required instruction hours, as set out in the Ministry’s guidance, for all core subjects.

- 950 total overall instruction hours required per school year for Grades 1 to 12
- We tested nine school divisions and found the Ministry reviewed the total reported instruction hours with all nine school divisions meeting the 950-hour total instruction time requirement.
- 95–100 instruction hours required for each core subject in high school (e.g., math, English)
- 15 out of 27 school divisions declared they could not meet core subject instruction hours



Fifteen of 27 school divisions declared they would not meet core subject instruction hours, and one school division did not respond. The Ministry has taken limited action to follow up with those school divisions not in compliance. It needs to individually follow up with school divisions to understand how they are meeting or not meeting minimum instruction hour requirements for core subjects and develop collaborative action plans to meet them.

Receiving the appropriate amount of instruction time increases students' understanding and learning of core subjects, and increases the likelihood of earning passing grades. Passing grades may be another factor along with student engagement and attendance affecting graduation rates. In 2013, the Ministry and leading partners developed and implemented the Education Sector Strategic Plan (ESSP), which included one goal that by June 30, 2020, Saskatchewan would achieve an 85% three-year Grade 12 graduation rate and a 90% five-year Grade 12 graduation rate; overall, neither goal was achieved by June 2020 and graduation rates marginally increased since 2013.

In this most recent follow-up audit, the Ministry has analyzed each school division's strategies to increase graduation rates and communicated good practices across the province as recommended. School divisions can use this information to consider and to adjust their strategies as necessary. In doing so, school divisions have an opportunity to improve upon their existing practices and further improve graduation rates within their schools.

The Ministry formally sharing effective strategies, providing guidance and following up with school divisions should help all school divisions execute plans to increase the likelihood of meeting required core subject instruction hours and improving graduation rates.

The full Provincial Auditor's 2021 Report – Volume 2 available online at auditor.sk.ca.

The Provincial Auditor is an independent officer of the Legislative Assembly of Saskatchewan. The Office promotes accountability and better management by providing Legislators and the public with an independent assessment of the government's use of public resources.

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Additional issues highlighted in the Provincial Auditor's 2021 Report – Volume 2 include:

- Chapter 15: Monitoring Enforcement of Tobacco and Vapour Products' Legislative Requirements
- Chapter 16: Conducting Timely and Accurate Coroner Investigations
- Chapter 18: Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities

Accompanying news releases and backgrounder give further details regarding these key topics.