

2021 Report – Volume 2 Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1: COVID-19 Financial Support Programs

The COVID-19 pandemic response required the Government to get money to the people of Saskatchewan and businesses quickly, 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.

This chapter outlines the work our Office did in relation to certain COVID-19 financial support programs.

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

Chapter 2: Advanced Education

This chapter reports the results of the 2020–21 annual audits of the Ministry of Advanced Education and 10 of its agencies. Each of these agencies had reliable financial statements and complied with governing authorities. Other than the following area related to the Ministry, the Ministry and those agencies had effective rules and procedures to safeguard public resources.

The Ministry continues to inadequately monitor the subsidiary activities of the province's two universities. This increases the risk of university subsidiaries undermining the powers granted to the parent university (e.g., borrowing without proper authority), which in turn, could potentially harm a university's reputation, or negatively impact its finances.

Chapter 3: eHealth Saskatchewan

This chapter reports the results of the 2020–21 annual audit of eHealth Saskatchewan.

eHealth's 2020–21 financial statements are reliable. During 2020–21, eHealth complied with the authorities governing its activities related to financial reporting and safeguarding public resources. eHealth had, except for certain aspects of its IT security, effective rules and procedures to safeguard public resources in 2020–21.

At March 2021, eHealth did not have an adequate IT service level agreement in place with the Saskatchewan Health Authority. eHealth began drafting a master service agreement during the year, however it still lacks a number of key provisions. Adequate service level agreements make it clear what type of service must be provided, when, and at what cost.

eHealth continued to make progress on testing its IT disaster recovery plans for its 35 IT systems identified as critical to the health sector. It completed a recovery playbook for 14 of those critical IT systems, as well as conducted a tabletop simulation exercise on four of the 14 completed playbooks. Testing recovery plans assures that critical IT systems can be successfully restored within a reasonable time when disasters occur.



eHealth improved its risk-based processes for controlling IT network access to help mitigate the extent and impact of security breaches by updating its security threat risk assessment process and installing a new network monitoring tool; however, further work remains. Effective IT network access controls and monitoring helps in the timely detection of malicious activity to mitigate risks of a successful attack on its network.

Chapter 4: Energy and Resources

This chapter reports the results of our annual audit of the Ministry of Energy and Resources and its three special purpose funds for the year ended March 31, 2021. Each fund complied with authorities governing their activities and their 2020–21 financial statements are reliable.

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

- Obtain approval required by *The Executive Government Administration Act* for the grant payments it makes under the Accelerated Site Closure Program (Program) intended to clean up about 8,000 inactive oil and gas wells. During the year, the Ministry transferred \$125 million to its Program service provider without obtaining this required approval.
- Obtain sufficient information of actual, eligible costs incurred by year-end to enable it to update its financial records and record accurate and complete revenue for the Program. At March 31, 2021, we found the Ministry understated Program revenue by \$3.5 million.
- Formally identify and evaluate Program risks to more effectively manage risks that may prevent it from achieving the Program objectives.
- Approve the roles and responsibilities for its committee used to oversee the Program and maintain records of this committee's activities and decisions to enable it to demonstrate it is effectively overseeing the Program (e.g., document changes to Program policies and processes, document direction it provided to the Program service provider, document review of key Program reports used to monitor the Program).

Chapter 5: Executive Council

During 2020–21, the Office of the Executive Council had effective rules and procedures to safeguard public resources, and it complied with authorities governing its activities other than in the following area.

Executive Council continued to set remuneration rates inconsistent with Board of Internal Economy directives. *The Legislative Assembly Act, 2007*, gives the Board of Internal Economy clear authority to set remuneration rates of legislative secretaries through directives, and the Board has done so. Executive Council needs to work with the Board to remunerate legislative secretaries at rates consistent with the Board's approved rates. Not operating within laws and directives increases the risk of decreasing public confidence in government.

Chapter 6: Government Relations—Northern Municipal Trust Account

Other than the following, the Ministry of Government Relations had effective rules and procedures to safeguard the Northern Municipal Trust Account's public resources. The Ministry did not:

- Adequately supervise staff responsible for recording Trust Account financial information including making sure it had complete and accurate information to prepare financial statements
- Adequately segregate duties of employees responsible for key accounting functions of the Trust Account

Without adequate supervision of staff or segregation of duties, the Ministry faces a higher risk of fraud occurring and of undetected errors in the Trust Account's financial information. Also, the Ministry risks using inaccurate financial information to make decisions and to monitor the Trust Account's operations.

The Ministry complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing other than it did not:

- Have clear legislative authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.

Making grant payments without clear legislative authority increases the risk of making payments inconsistent with the mandate of the Trust Account.

- Provide the Trust Account's 2018 through 2020 annual reports to the Legislative Assembly in accordance with timelines set in *The Executive Government Administration Act*. This was due, in part, to the issues identified above, as it did not prepare accurate financial statements for audit.

Not tabling the Trust Account's annual report within the timelines set in legislation increases the risk that legislators do not have sufficient information to monitor the Trust Account's operations.

The Trust Account's 2020 financial statements are reliable.

Chapter 7: Healthcare Affiliates

For each of the 2020–21 annual audits of 36 healthcare affiliates, all had effective rules and procedures to safeguard public resources for 2020–21.

The 2020–21 financial statements for each of these healthcare affiliates are reliable.

However in 2020-21, one of the 36 healthcare affiliates (All Nations' Healing Hospital Inc. in Fort Qu'Appelle) did not seek permission from the Minister of Health for two capital projects exceeding \$100,000 as required by law.

Chapter 8: Highways

The Ministry of Highways had, other than for the following areas, effective rules and procedures to safeguard public resources for the year ended March 31, 2021.

The Ministry needs to accurately record its contractual obligations. Inaccurate recording of contractual obligations can result in inaccurate values in the Ministry's financial information and the Provincial Government's Summary Financial Statements. Incomplete and inaccurate information on future obligations also increases the risk of incorrectly estimating future funding needs.



The Ministry needs to increase its monitoring of compliance with established transaction limits for purchases made using purchasing cards (p-cards). During 2020–21, we identified numerous instances where an individual made multiple payments on the same day to the same vendor on one p-card. Having multiple p-card payments to the same vendor on the same day can result in exceeding established p-card limits, as well as someone approving payments without appropriate authority.

The Ministry implemented a policy to better oversee purchases of regulated firearms, accessories, and ammunition. During the fiscal year and to September 24, 2021, it had not purchased these types of items. Therefore, we were unable to assess whether the Ministry followed its revised signing authority policy.

The Ministry also established an IT system to track regulated highway patrol equipment, and conducted regular inventory counts to confirm it properly accounted for the equipment. Proper tracking of key equipment decreases the risk of Ministry liability for misplaced or lost items, items used for inappropriate purposes, or loss of public money if items go missing.

During 2020–21, the Ministry and the Transportation Partnerships Fund complied with the authorities governing their activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing and investing. The 2020–21 financial statements of the Transportation Partnerships Fund are reliable.

Chapter 9: Prairie Agricultural Machinery Institute

The Prairie Agricultural Machinery Institute (PAMI) complied with its legislative authorities. Other than the following concerns PAMI had effective rules and procedures to safeguard public resources for the year ended March 31, 2021. PAMI did not:

- Adequately review and approve financial information once prepared (e.g., journal entries, banks reconciliations, payroll registers).
- Prepare adequate financial statements for the 2020–21 audit. The financial statements presented for audit contained significant errors. Management corrected these errors; the Prairie Agricultural Machinery Institute 2020–21 financial statements are reliable.

Effective financial controls help ensure management has quality and accurate financial information to make decisions.

Chapter 10: Provincial Capital Commission

The 2020–21 financial statements of the Provincial Capital Commission are reliable. In 2020–21, the Commission had effective rules and procedures to safeguard public resources and complied with authorities governing its activities.

By March 2021, the Commission fully implemented the remaining three recommendations we originally made in our *2019 Report – Volume 2*, Chapter 10, about its processes for approving major developments in Wascana Centre. By law, the Commission and its Board are to ensure major developments in Wascana Centre are consistent with the Master Plan.¹

¹ The Wascana Centre Master Plan is a public document intended to guide the future development and conservation of Wascana Centre—last updated in 2016. The next review and renewal date of the Master Plan is 2023.

The Commission established new policies in relation to public consultations required when undertaking major developments in Wascana Centre or when making changes to the Wascana Centre Master Plan. The Commission also published Board summaries during 2020–21 outlining Board decisions made around major developments and those developments conformity to the Master Plan.

The Commission also finalized an agreement template and began signing agreements with building owners of major developments in Wascana Centre. These agreements facilitate control of the building use and conformity with the Master Plan.

Chapter 11: Saskatchewan Health Authority

The Saskatchewan Health Authority's 2020–21 financial statements are reliable. In 2020–21, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources. The Authority had, other than the following areas, effective rules and procedures to safeguard public resources for the year ended March 31, 2021.

In 2020–21, the Authority began drafting a new master services agreement for IT services, but still requires an adequate, signed service level agreement with its main IT service provider—eHealth Saskatchewan. Without an adequate agreement, the Authority risks not being able to effectively monitor the quality and timeliness of IT services delivered by eHealth, or know whether its critical IT systems and data are secure and will be restored in a reasonable timeframe in the event of a disaster.

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

Chapter 12: Social Services

This chapter reports the results of our annual audit of the Ministry of Social Services and its three special purpose funds for the year ended March 31, 2021. Each fund complied with authorities governing their activities and their 2020–21 financial statements are reliable.

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

- Obtain appropriate support for and properly approve income assistance payments to ensure eligible clients receive the correct amount of assistance.
- Conduct timely recovery and adequate recording of overpayments for the Saskatchewan Income Support Program (SIS).
- Perform timely reviews of financial reports from third-party service providers to determine whether providers appropriately used Ministry funding. During 2020–21, the Ministry paid these service providers almost \$390 million for services delivered to at-risk residents of Saskatchewan (e.g., elderly, persons with disabilities).

Not following timely review processes for income assistance programs and third-party service providers' reports delay potential benefit and funding recovery.



Chapter 13: Water Security Agency

Other than the need for a complete and tested business continuity plan, the Water Security Agency had effective rules and procedures to safeguard public resources as at March 31, 2021.

The Agency's 2020–21 financial statements are reliable and it complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

Chapter 14: 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.

PERFORMANCE AUDITS

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

It is illegal for retailers to sell tobacco or vapour products to minors under 18 years of age and for the public to use these products in public places. There are also restrictions around the display and promotion of these products at retail locations. The Ministry of Health uses the Saskatchewan Health Authority's tobacco enforcement officers to enforce the legislative restrictions. Officers conduct inspections assessing whether the more than 1,200 retailers in Saskatchewan sell products to minors and properly display and promote tobacco and vapour products.

At June 2021, our audit 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.

The Ministry does not sufficiently monitor whether youth test shopper inspections are done annually, warning letters and notices of violations are delivered promptly to non-compliant retailers, and non-compliant retail locations are reinspected timely. For example, our analysis found more than half of 225 retail locations that previously sold to youth test shoppers did not receive another inspection within the expected six months. We also found retailers were not notified of their non-compliance promptly; it took up to nine weeks after the violation. These delays increase the risk retailers will continue selling tobacco and vapour products to minors.

The Ministry has not determined clear rationale and guidance for routine inspection frequency. Our analysis found 19% of retail locations did not receive an annual inspection in 2020–21. Not performing routine inspections frequently (e.g., annually) increases the risk that retailers do not comply with the law.

The Ministry also did not provide detailed guidance, including timelines, to tobacco enforcement officers on how to handle complaints. Between July 2020 and June 2021, the Authority received eight complaints. We found tobacco enforcement officers did not follow up (e.g., inspect retail locations) on five of the eight complaints about retailers selling to

minors. Without clear guidance, complaints may not be properly addressed and retailers may continue to break the law without consequence.

In addition, the Ministry needs to:

- Maintain a complete list of retail locations selling tobacco and vapour products
- Enhance written reports on enforcement activities to senior management
- Update its Enforcement Manual

Effective and active enforcement restricts access to tobacco and vapour products by youth, which protects them from the harms associated with the use of such products.

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

Saskatchewan Coroners Service is part of the Ministry of Justice and Attorney General and is responsible for the provision of coroners' services. The Chief Coroner and his team provide independent and impartial investigations into the circumstances surrounding unexpected, unnatural and unexplained deaths in Saskatchewan.

Saskatchewan uses the coroner model, where appointed members of the community are trained and independently conduct death investigations. Where needed, the investigating coroner will request post-mortem examinations completed by pathologists. A qualified, independent full-time coroner is supposed to review all coroner's reports before issuance and communicating results to families.

At July 2021, the Ministry had effective processes, other than in the following areas, to conduct timely and accurate coroner investigations into certain unexpected, unnatural or unexplained deaths. The Ministry needs to:

- Conduct timely review of and consistently complete coroner investigation files and reports. We found two investigations had final coroners' reports signed 150 and 169 days after receiving the final autopsy reports, which means families waited more than five months for the coroners' report and subsequent closure.
- We also found seven investigations did not contain evidence of review or timely review. Inadequate review increases the risk of delays in finalizing coroner reports and communicating inaccurate or incomplete investigation results to the deceased person's family.
- Establish formal timelines for communicating investigation results to families and recommendations to agencies. Investigations aim to provide information and closure for families. Coroners Service also make public safety recommendations to agencies (e.g., police, Highway Traffic Board) to help prevent further deaths.
- Analyze death investigation data and complete timely follow up of recommendations. Not conducting deeper analysis on the data it collects increases the risk the Coroners Service is unable to identify trends requiring further analysis and make recommendations to improve public safety. Lack of timely follow up on coroner recommendations increases the likelihood that public safety remains at risk.



- Routinely confirm coroners' understanding of confidentiality and conflict of interest policies, which reduces the risk of conflict situations and inappropriate release of personal information.

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.

Chapter 17: Saskatchewan Gaming Corporation—Preventing Cyberattacks

Cybercrime continues to be a significant risk for many organizations, costing Canadians about \$3 billion in economic losses each year.² Cyberattacks can be carried out from anywhere in the world using the internet, and do not require physical access to a business.

At July 2021, the Saskatchewan Gaming Corporation had effective processes, except in the following areas, to prevent cyberattacks from affecting IT systems and data it uses to support and deliver casino games. SaskGaming needs to:

- Maintain well-defined cybersecurity action plans based on robust, evidence-based risk assessments. SaskGaming included some cybersecurity risks in its corporate-wide risk register, but the risk analysis was insufficient to support effective action plans to address all significant security risks including certain security deficiencies found during our audit.
- Improve its configuration of its IT network, servers, and workstations. During the audit, we were able to access some of SaskGaming's systems and sensitive data without detection. Attackers not only can manipulate inappropriately configured networks or devices to deny access, but also can access, copy, modify, or delete sensitive systems and data.
- Update certain password requirements and conduct complete quarterly privileged-user reviews. Strong password requirements and regular review to ensure users only have access to IT systems and data they need reduces the risk of unauthorized access. These controls are particularly important for privileged users who often have access to view and make changes to all IT systems and data.
- Update its 2017 IT security assessment plan to reflect changes in its practice and to align with IT industry standards. Without robust security assessments (e.g., periodic penetration tests), SaskGaming increases the risk that it will not identify and adequately address new and evolving cybersecurity threats and vulnerabilities in a timely manner.
- Analyze information from security assessments and attempted cyberattacks to better identify and assess cybersecurity risks. SaskGaming collected information from its security assessments, but did not analyze this data. Analyzing as much security intelligence as feasible can help identify weaknesses an attacker might use to get into the IT network, which supports creating cost-effective cybersecurity action plans.

We also found SaskGaming had some strong cybersecurity controls. It tracked its IT assets, separated gaming machines from its corporate network, and kept its IT systems up-to-date (i.e., applied timely security patches). In addition, SaskGaming provided regular training to its employees about cybersecurity, and periodically tested their understanding.

² Public Safety Canada, National Cyber Security Action Plan: 2019–2024, p. 1.

Maintaining effective cybersecurity programs 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.

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

The Ministry of Social Services funds and licenses privately-owned group homes and approved private service homes to provide accommodation, meals, and care to about 1,600 adults with intellectual disabilities. At August 2021, the Ministry licensed about 245 group homes and 200 approved private service homes in Saskatchewan.

The Ministry needs to better monitor whether group homes and approved private service homes provide quality care to adults with intellectual disabilities. In order to enhance its licensing practices, the Ministry needs to:

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

The Ministry expects all homes to create person-centred plans for each client at least every two years, driven by clients' goals, dreams, and aspirations to enhance their development and quality of life. However, the Ministry monitors neither the quality nor fulfillment of these plans, and the majority of plans we assessed (70%) did not meet the required quality, or show plan fulfillment.

Moreover, the Ministry does not meet with clients regularly to see whether clients live a quality and fulfilling life. We found 19 out of 30 client records (or 63%) showed that Ministry staff did not have any direct contact with clients in the last two years. Without meeting a client, the Ministry may be unaware of client-care issues or quality of life concerns.

The Ministry does not analyze serious incidents to identify particular homes with ongoing issues. In 2020–21, group homes reported 748 serious incidents and approved private service homes reported 111 serious incidents. Also, the Ministry 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.

Effective monitoring of care provided at Ministry-funded, licensed homes helps adults with intellectual disabilities to live meaningful and fulfilling lives, free from safety and health threats.



FOLLOW-UP AUDITS

Chapter 19: Advanced Education—Working with the Advanced Education Sector to Achieve Ministry Strategies

The Ministry of Advanced Education, in conjunction with post-secondary institutions, continues to make progress toward implementing processes and reporting structures to monitor whether advanced education sector strategies are achieved.

By August 2021, the Ministry implemented initiatives with post-secondary institutions to monitor progress toward achieving its strategies as follows: established a performance framework, determined accountability reporting under the multi-year funding memorandum of understanding (MOU), and set sector-wide performance measures. However, the Ministry has not yet set measurable targets and timelines for the performance framework or multi-year funding MOU.

Having specific, measurable targets and timelines will assist the Ministry in analyzing and reporting on progress made by post-secondary institutions toward achieving advanced education sector strategies.

Chapter 20: Corrections, Policing and Public Safety—Rehabilitating Adult Inmates

Research indicates that inmates receiving treatment in rehabilitation programs have lower re-offending rates than offenders who do not receive treatment.³ Rehabilitated inmates gain more opportunities to return to work and contribute to their community.

Under *The Correctional Services Act, 2012*, the Ministry of Corrections, Policing and Public Safety is responsible for providing correctional services and programs, including inmate rehabilitation. The Ministry is responsible for having effective processes to rehabilitate sentenced adult inmates within provincial correctional centres.

Since our 2018 follow-up audit, the Ministry continued to improve its processes to rehabilitate adult inmates. It implemented one of the three remaining recommendations first made in 2008, and made good progress on the other two.

During 2020–21, the Ministry improved its reporting to better monitor the number of inmates accessing and waitlisted for planned rehabilitation programs, and to track re-offence rates of sentenced inmates.

However, as at March 2021, while the Ministry evaluated some of its rehabilitation programs in prior years, it has not yet used the information from improved reporting to monitor and evaluate whether its rehabilitation programs help reduce recidivism. Such evaluations would help the Ministry know which programs successfully rehabilitate inmates, and identify adjustments.

Since our 2018 follow-up audit, the Ministry generally improved the frequency in which it assessed sentenced inmates' rehabilitation needs; however, it continues to inconsistently complete these assessments within the expected 28 days of admission into custody timeframe. Our testing of 30 assessments identified five assessments occurring between

³ www.publicsafety.gc.ca/cnt/rsrscs/pblctns/pmpls-rhbltn/index-en.aspx (7 April 2021).

seven and 61 days later than expected. Timely assessment of inmate rehabilitation needs allows inmates to receive rehabilitation programming promptly to address their needs before their release back into the community.

Chapter 21: Education—Increasing Grade 12 Graduation Rates

By June 2021, the Ministry of Education implemented the one outstanding recommendation we first made in our 2012 audit relating to increasing Grade 12 graduation rates. The Ministry analyzed each school division's 2019–20 annual report to determine whether the 27 school divisions used effective strategies to improve Grade 12 graduation rates. The Ministry summarized its analysis and communicated its findings to school divisions on June 1, 2021.

Evaluating strategies across school divisions allows the Ministry to effectively monitor school divisions' strategies for improving graduation rates. Moreover, analyzing and communicating findings to all school divisions can help school divisions identify common barriers and actions to improve graduation rates across the sector.

Chapter 22: Education—Instruction Time

The Ministry of Education has made limited progress in implementing the remaining two recommendations from our 2009 audit about school instruction time.

The Ministry actively monitors the total required instruction hours through its annual review of school calendars. It expects school divisions to offer 950 hours of total instruction time annually to students in Grades 1 to 12. School divisions submit their Board-approved calendars each year in May, which outline the total instruction hours for elementary and high schools. 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.

However, not all school divisions in Saskatchewan meet the required instruction time for core subjects (e.g., math, English). In May 2021, the Ministry implemented an annual declaration process to monitor school divisions' compliance in providing the required instruction hours for core study areas (e.g., 95–100 hours for core subjects in high school). It expected school division officials to sign a declaration indicating whether they would meet required instruction hours, as set out in the Ministry's guidance, for all core subjects. Fifteen of 27 school divisions declared they would not meet core instruction hours, and one school division did not respond.

Moreover, the Ministry has taken limited action to follow up with those school divisions not in compliance with required instruction hours for core subjects. It needs to actively work with school divisions to resolve issues preventing delivery of the expected instruction hours in all core subject areas.

Not monitoring instructional hours delivered for core subjects and not assisting school divisions that do not provide students with required instruction hours, may result in students insufficiently understanding or not succeeding in those core subjects.



Chapter 23: Education—Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades

By August 2021, the Ministry of Education improved its processes to monitor kindergarten students' readiness to learn in the primary grades.

The Ministry established a process in spring 2021 to analyze the Early Years action plans of school divisions with students at risk of not being ready to learn in the primary grades. Ministry staff provided these school divisions with guidance for developing the plans and provided feedback to school division officials based on the Ministry's assessment.

In addition, the Ministry established a plan to meet with those school divisions whose students are most at risk each fall and spring to discuss their action plans, and it also distributed activity cards outlining play-based learning activities to seven school divisions with a targeted prekindergarten program to share with families.

By providing guidance, feedback, and resources to those school divisions whose kindergarten students are most at risk of not being ready to learn, the Ministry increases the likelihood of more students being ready to learn in the primary grades.

Chapter 24: Finance—Implementing the Revenue Administration Modernization Project

The Ministry of Finance expects its Revenue Administration Modernization Project (RAMP) to improve how it administers many types of taxation revenue.

By August 2021, we found the Ministry established a plan for how and when it will measure and report to stakeholders about benefits achieved from implementing RAMP. It documented information about the measurement methodology, data sources, baselines, and targets for expected benefits. It expects to start reporting to Ministry senior management and Treasury Board about actual benefits achieved compared to expected benefits by September 30, 2022.

Chapter 25: Government Relations—Proposing Education Property Tax Mill Rates

By July 2021, the Ministry of Government Relations implemented the remaining recommendations made in our 2017 audit of its processes to propose education property tax mill rates.

The Ministry documented its rationale for decisions made on which education property tax mill rate options to propose to decision-makers (e.g., Treasury Board, Cabinet). The Ministry also included sufficient consideration of economic and social impacts when proposing education property tax mill rate options to decision-makers (e.g., impact on post-COVID-19 recovery, stability in the property tax system for ratepayers).

Providing rationale for key decisions helps the Ministry explain to decision-makers the basis for its proposed options, especially in the event of key personnel turnover. Providing robust information helps ensure decision-makers have sufficient information to make informed decisions regarding education property tax mill rates.

Chapter 26: Health—Coordinating the Appropriate Provision of Helicopter Ambulance Services

The Ministry of Health is responsible for providing air ambulance services in the province. It contracts Shock Trauma Air Rescue Service (STARS), a non-profit organization, to provide 24-hour air medical transportation for critically ill and injured patients by helicopter. Helicopter ambulance services typically offer faster transport than ground ambulance services for patients located far from trauma centres.⁴ In 2020–21, STARS flew 902 missions and transported 701 patients.

By June 2021, the Ministry strengthened its processes to coordinate the appropriate provision of timely and quality helicopter ambulance services. It implemented five of eight recommendations we made in 2019.

Key improvements include:

- Formalizing the process for selecting and prioritizing heliport and landing zones for helicopter ambulance use.⁵ This increases the likelihood of giving residents fair and equitable access to air ambulance services.
- Actively overseeing air ambulance services by creating terms of reference for its key committees with the Ministry leading those committees. Being accountable for, and leading key committees, ensures the Ministry fulfills its responsibilities, as set out by law, for air ambulance services.
- Receiving regular reporting on timeliness indicators for STARS' ambulance services, qualifications of medical staff who provide those services, and periodic helicopter maintenance help the Ministry assess STARS' compliance with its agreements, in addition to the quality and timeliness of provided services.

However, the Ministry still needs to know whether STARS uses appropriately trained staff on all missions. The Ministry receives STARS' reports on medical staff qualifications, but has not yet received adequate reporting on training, even though STARS maintains detailed training records for its staff. Without this information, the Ministry does not know whether STARS meets the terms of its agreement, as well as whether it uses only appropriately trained medical staff to provide air ambulance services to Saskatchewan patients.

Although STARS monitors the quality of patient medical care provided during helicopter transport, the Ministry does not receive sufficient reporting to allow the Ministry to take timely action in addressing issues with quality of care, if any.

In addition, the Ministry requires reporting on the quantity of, and reasons for, declined or cancelled missions. Receiving and periodically analyzing declined or cancelled service requests and missions would give the Ministry a better understanding of the barriers affecting STARS' ability to respond. Doing such analysis would increase the Ministry's awareness of potential risks or barriers for STARS to provide timely and appropriate air ambulance services in the province.

⁴ The Saskatchewan Health Authority is responsible for providing ground ambulance services.

⁵ Heliports are certified sites, whereas helipads (landing zones) may or not be certified and may exist on a heliport or uncertified sites; these are available for use for every aircraft.



Chapter 27: Health—Coordinating the Use of Lean

The healthcare sector began utilizing Lean in 2009. In 2011, the Ministry of Health hired a consultant to train staff on Lean principles, tools, and methodology as a first step in a sector-wide deployment. Lean is a continuous improvement methodology involving cycles of analyzing processes to identify areas for improvement, carrying out activities intended to achieve those improvements, and monitoring the impact of resultant changes.

The initial focus of the Lean initiative was on training and baseline data was not collected. Evaluating outcomes achieved since 2009 remains difficult for the Ministry because of both the absence of baseline data, and the challenge in separating the impact of improvement efforts through Lean principles from other contributing factors (such as shifting demographics or additional health sector investments). Without sufficient, verifiable data, the Ministry does not intend to publicly report on the benefits realized from the use of Lean.

The Ministry indicated it is planning on holding information sessions for health sector partners highlighting how the health system is using continuous improvement tools to improve the quality and safety of healthcare service delivery.

Chapter 28: Health—Monitoring Opioid Prescribing and Dispensing

The Ministry of Health is responsible for monitoring the prescribing and dispensing of opioid medications. The Ministry monitors prescribed opioids by funding the Prescription Review Program operated by the College of Physicians and Surgeons of Saskatchewan.

By August 2021, the Ministry improved some of its processes to better monitor opioid prescribing and dispensing practices. It implemented three of seven recommendations we initially made in 2019.

Key improvements included the Ministry:

- Regularly reviewing the monitored opioids list to ensure it captures all prescribed opioids.
- Providing a functional IT system for Prescription Review Program staff to better analyze prescription data to identify inappropriate prescribing or dispensing practices, and/or opioid misuse.
- Working with the College of Physicians and Surgeons to require its members have access to the provincial drug IT system or electronic health record to review patient medication information prior to prescribing opioids. This will help decrease the risk of inappropriate prescribing or multi-doctoring.⁶

However, the Ministry still needs to conduct analysis on the cost and benefits of including information on hospital-dispensed opioids in the provincial drug IT system, which would show more complete patient medication details to prescribers.

In addition, the Ministry needs to evaluate whether its funded Prescription Review Program helps to reduce opioid misuse and whether it needs to focus more on pharmacy dispensing practices in the province. The Ministry gave staff responsible for the Prescription Review

⁶ Multi-doctoring is obtaining multiple prescriptions for the same or similar medications from multiple providers.

Program access to some patient information needed for analysis to identify opioid misuse. However, it still needs to provide access to urine drug-screening results, which will help Program staff conduct effective analysis in identifying potential opioid misuse.

Opioids can be misused or diverted, leading to addictions, overdoses and deaths. Saskatchewan had 303 deaths related to opioid toxicity in 2020, an increase of 69% from 2019 (179 deaths). Actively monitoring opioid prescribing and dispensing practices helps ensure only appropriate patients receive opioids, and risks of addiction to opioids are appropriately managed.

Chapter 29: Immigration and Career Training—Outcomes-Based Contracts

By August 2021, the Ministry of Immigration and Career Training addressed our two outstanding recommendations since our 2017 audit of the Ministry's processes to establish outcomes-based contracts for its Adult Basic Education—Essential Skills for the Workplace Program.

The Ministry assessed the use of financial incentives in its outcomes-based contracts by consulting with staff and conducting stakeholder consultations. The Ministry concluded using financial incentives aligned with achieved outcomes is not beneficial at this time. The Ministry no longer uses outcomes-based contracts for this Program, but rather provides annual grants to suppliers who support the delivery of its Adult Basic Education—Essential Skills for the Workplace Program.

Chapter 30: Office of the Public Guardian and Trustee of Saskatchewan—Providing Property Guardianship Services to Adult Clients

By July 2021, the Office of the Public Guardian and Trustee of Saskatchewan implemented the one recommendation we made in our 2020 audit related to the Office's processes to provide property guardianship services to adult clients.

The Office developed and implemented a new form to document trust officers' rationale for key decisions about property identification for adult clients receiving property guardianship services. We found that trust officers conducted property searches to determine whether clients owned property, and reasonably documented any judgments made when utilizing the new form.

Documenting rationale for key decisions supports judgments made in specific instances and eases possible client transitions between trust officers (e.g., in event the assigned trust officer is on leave).

Chapter 31: Saskatchewan Arts Board—Awarding Grants Impartially and Transparently

The Saskatchewan Arts Board provides funding and support to the arts by awarding grants to professional artists and art organizations, as well as to art communities.⁷

By May 2021, the Arts Board made good progress in implementing five of six recommendations we made in 2018, including establishing a grant program review cycle, documenting independent assessor selections, signing agreements prior to releasing grant

⁷ Saskatchewan Arts Board 2020–23 Strategic Plan, p. 2.



package information, and following well-defined processes for declaring and addressing conflicts of interest.⁸

The Arts Board also began using a documented process for complaint resolution, which helps staff consistently and appropriately resolve received complaints. Tracking complaints and appeals also helps management identify any common themes that the Arts Board should consider when revising its grant programs.

The Arts Board continues to use generic evaluation criteria to score grant applications; however, it is currently developing consistent single-point evaluation criteria based on good practice to guide reviewers for its major grant programs. It plans to implement all evaluation criteria by spring 2022.

Chapter 32: Saskatchewan Crop Insurance Corporation—Managing Succession of Human Resources

To operate and administer its programs, the Saskatchewan Crop Insurance Corporation employs qualified staff including agricultural representatives, consultants, specialists, and managers. In 2016–17, the Corporation identified 50% of its staff eligible for retirement (i.e., aged 50 and over) thus making succession management one of its key corporate strategies.

By August 2021, the Corporation implemented the two recommendations we made in our 2019 audit about managing succession of human resources. It set and followed its timeframes for completing key succession management planning processes. Setting timeframes to complete key succession management activities helps the Corporation to complete these tasks within a reasonable time.

The Corporation also updated its *Succession Management Plan* with goals and objectives to periodically evaluate its succession management processes' effectiveness. Since April 2020, management annually reports on the success of these objectives. Periodically evaluating existing processes helps the Corporation continuously improve its succession management.

Chapter 33: Saskatchewan Health Authority—Delivering Provincially Funded Childhood Immunizations in La Ronge and Surrounding Area

The Saskatchewan Health Authority is responsible for delivering provincially funded childhood immunizations in Saskatchewan. Immunization programs help to avert, control, or eliminate vaccine-preventable diseases. Research shows vaccine use significantly contributes to the prevention and control of infectious diseases in Canada and internationally.⁹ This audit did not include processes around delivering the COVID-19 vaccine.

By July 2021, the Authority strengthened its processes to deliver provincially funded childhood immunizations in La Ronge and surrounding area by implementing the remaining three recommendations we first made in 2017.

⁸ Independent assessors are reviewers used when the Arts Board requires specialized expertise beyond the expertise available on the grant review panel.

⁹ www.canada.ca/en/public-health/services/canadian-immunization-guide/introduction.html (18 August 2021).

Within La Ronge and surrounding area, the Authority:

- Properly managed and protected its vaccine inventory by regularly reconciling its on-hand inventory to quantities recorded in its records and completing emergency event recovery plans
- Provided periodic reports to senior management on coverage rate information as it related to provincially funded childhood immunizations to help determine whether immunization services are effective (i.e., providing the right level of services in the right locations)

Chapter 34: Saskatchewan Legal Aid Commission—Providing Legal Aid Services

By August 2021, the Saskatchewan Legal Aid Commission made progress in improving its processes to provide legal aid services. The Commission implemented two of four outstanding recommendations from our 2016 audit of its processes to provide legal aid services, and was working on implementing the remaining two recommendations.

The Commission set additional measures related to timely and quality delivery of legal aid services provided. It set service expectations related to answering calls made to the application centre and resolving legal matters for clients. These new measures were Board-approved on June 18, 2020. Setting and using clearly written expectations for legal aid services allows management to identify and address factors inhibiting the effective provision of legal aid services.

The Commission now reports rationale for the key differences between actual and expected results for its legal aid services in its annual report. For example, the 2020–21 Annual Report noted that the COVID-19 pandemic often delayed the first court date for clients. Publishing reasons for key differences between expected and actual results shows legislators and the public the Commission identifies underlying causes for its performance, and designs action plans to address services that do not meet its expectations.

However, staff still need to close case files promptly in the electronic case management system to support effective caseload monitoring. Not closing files on time provides an inaccurate picture of lawyers' caseloads and increases the risk of ineffective monitoring and resource allocation.

The Commission has further work planned for conducting annual performance reviews for its lawyers providing legal aid services. It plans to conduct its first set of annual performance reviews for staff lawyers in fall 2021. Doing performance evaluations allows for timely performance feedback and promotes a supportive culture of professional engagement.

Chapter 35: Saskatchewan Public Safety Agency—Alerting the Public about Imminently Dangerous Events

The Saskatchewan Public Safety Agency uses the SaskAlert program, which leverages a national alerting system, to notify the public of emergencies in real time via mobile devices (e.g., cell phones), radio, television or on its website. Authorized participants (like municipalities) create alerts in Alert Ready.¹⁰ Timely, accurate and clear public alerting can

¹⁰ The SaskAlert program leverages the federal National Alert Aggregation and Dissemination system (Alert Ready) to issue public alerts. Authorized users are individuals from municipalities, First Nations, Saskatchewan RCMP, or provincial government agencies who voluntarily agree to participate in the SaskAlert program.



help residents and visitors to Saskatchewan adequately prepare for situations posing risks to their health and safety.

As of March 2021, the Saskatchewan Public Safety Agency made some progress to improve its processes related to alerting the public about imminently dangerous events, but further work is needed.

The Agency updated and entered into written contracts for day-to-day administration of the SaskAlert program with the program administrator. These contracts clearly outline key responsibilities for the Agency and the program administrator, including the program administrator supporting authorized participants in creating and issuing public alerts.

While the Agency made some improvements in monitoring the program administrator's operations, the COVID-19 pandemic restrictions impacted its ability to fully monitor all key responsibilities (e.g., conduct quarterly site visits).

In addition, the Agency did not always take action to ensure only authorized participants, who regularly demonstrate they know how to issue accurate alerts, can issue public alerts (e.g., did not remove the ability of authorized participants to issue public alerts when they did not complete the required quarterly practice alerts).

Active and regular monitoring could help the Agency identify authorized participants at a higher risk of issuing inaccurate, unnecessary, or untimely alerts. Issuance of such alerts could negatively affect the public's confidence in the SaskAlert program. Loss of public confidence may result in the public not paying sufficient attention to risks and dangers outlined in the alerts and increasing undue risks to their health and safety.

Chapter 36: Saskatchewan Public Safety Agency—Detecting Wildfires

As of September 2021, the Saskatchewan Public Safety Agency made some progress in addressing our one remaining recommendation relating to detecting wildfires in Saskatchewan's wildfire management areas, but further work remains.

Starting in 2021, the Agency uses an IT system to track the receipt of annual wildfire prevention and preparedness plans from industrial and commercial operators (e.g., forestry and mining companies) who conduct activities in wildfire management areas of the province. However, it has not determined how many operators it expects to receive these plans from. As a result, it does not know how many plans it still needs to receive from operators.

Having incomplete information about operators' wildfire prevention and preparedness plans, including information about values-at-risk, increases the risk of the Agency not prioritizing its wildfire detection and suppression activities appropriately.¹¹

Chapter 37: Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People

The Ministry of Social Services provides programs and services for people with intellectual disabilities by working with and helping them access a variety of community-based services. The Ministry uses community-based organizations (CBOs) to deliver residential and day

¹¹ Values-at-risk include human life, communities, significant public and industrial infrastructure, commercial timber, remaining structures, natural resources, commercial/industrial operations, and wildlife habitats.

programs to people with intellectual disabilities. *The Residential Services Act* and *The Rehabilitation Act* give the Ministry the authority to enter into agreements with those CBOs.

By August 2021, the Ministry improved its processes to monitor CBOs serving intellectually disabled people and their families, but needs to make further improvements.

The Ministry continued to work on establishing measures and targets to better monitor and evaluate the results of services CBOs deliver. In addition, the Ministry is updating its risk assessment processes to improve its ability to detect and mitigate risks that could impact a CBO's ability to deliver uninterrupted service.

The Ministry is not yet monitoring CBOs' performance within expected timeframes outlined in CBO agreements. We found 23 out of 78 CBOs have not had basic standards reviews done in the past two years as expected.

Active monitoring of CBO performance helps the Ministry assess whether the services delivered achieve the results the Ministry intended.

Chapter 38: Technical Safety Authority of Saskatchewan—Inspecting Elevating Devices

By July 2021, the Technical Safety Authority of Saskatchewan (TSASK) improved its processes to inspect elevating devices. It developed a risk-informed strategy for prioritizing inspections and was in the early stages of implementing the strategy. In addition, TSASK consistently followed its procedures for handling complaints and incidents.

TSASK and the Ministry of Government Relations had not yet formalized the expected frequency for inspecting elevating devices to enable reporting of overdue inspections.

Effective inspections of elevating devices helps prevent device malfunction and keeps the public safe.

Chapter 39: Standing Committee on Crown and Central Agencies

Through its work and recommendations, the Standing Committee on Crown and Central Agencies helps the Legislative Assembly hold the Government of Saskatchewan accountable for its management of the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiary corporations. The Committee does this, in part, by reviewing chapters in our Reports, as well as reviewing annual reports and related financial statements of agencies within its assigned scope.

As at September 2021, the Committee is up-to-date on reviewing our Report chapters, along with its review of all annual reports related to CIC and its subsidiary corporations.

CIC and its subsidiary corporations' implementation of the Committee's recommendations related to our audit work remains fairly strong. As of September 2021, the Government fully implemented 70% of the Committee's recommendations, and partially implemented 33% of remaining recommendations.



Chapter 40: Standing Committee on Public Accounts

The work of the Standing Committee on Public Accounts is crucial for a well-managed parliamentary system of government. It provides a vital link in the accountability chain of public resources and contributes to supporting the public's confidence in the Government.

The Committee's discussions and recommendations to the Legislative Assembly promote a more open and accountable government, as well as better management of government operations. By reviewing chapters in our Reports, questioning government officials, requesting information, and making recommendations in its reports to the Assembly, the Committee acts as an agent of change for the management practices of government.

The implementation of the Committee's recommendations by the Government and its agencies remains fairly strong. As of September 2021, the Government fully implemented 74% of Committee recommendations made during the previous five years, and it partially implemented 64% of the remaining recommendations.

The Committee is falling behind in its review of our Reports' chapters. At September 30, 2021, the Committee has not yet reviewed 148 chapters (2020: 114 chapters; 2019: 69 chapters; 2018: 82 chapters).

Timely review of our Reports' chapters demonstrates the Committee undertakes appropriate scrutiny and holds agencies accountable.

