2022 Report – Volume 1
Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1: School Divisions

This chapter summarizes the results of the 2020–21 annual audits of the 27 school divisions. The 2020–21 financial statements of each school division are reliable, and each complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

School divisions had effective rules and procedures to safeguard public resources other than the following. We found 13 school divisions across the province use an IT system with identified system vulnerabilities, exposing them to increased cybersecurity risks. The Ministry of Education needs to work with the impacted school divisions to improve the school divisions' monitoring of the IT system and its service provider.

We also found Northern Lights and Prairie South need to appropriately restrict user access to their financial systems, and Prairie South needs to formally approve new user access to its financial system. In addition, Sun West requires an updated and tested IT disaster recovery plan. In 2020–21, Regina Public improved its financial-related controls by following its purchasing policy.

Chapter 2: 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 3: 3sHealth—Managing Disability Claims

Health Shared Services Saskatchewan (3sHealth) is responsible for administering four disability income plans for certain healthcare employees (e.g., working in hospitals or long-term care facilities) in Saskatchewan. 3sHealth staff assess and adjudicate disability claims, and may obtain advice from medical advisors to help guide adjudication decisions or from physicians to help interpret medical information and the appropriateness of treatment.

At October 31, 2021, our audit found 3sHealth had generally effective processes to manage disability claims for certain healthcare employees, but needs to improve its processes to address delays experienced by members.

3sHealth does not always process incoming disability benefit applications in a timely manner, which delays claims adjudication and resulting benefit payments. For about one-third of the applications we tested, staff submitted completed applications to adjudicators between four to 11 business days after the application completion date. Such delays place more stress on members waiting for decisions on their disability claims and impacts subsequent payment of benefits.

In addition, 3sHealth does not always make appeal decisions in a timely manner. Collective bargaining agreements provide members with the ability to appeal disability claim decisions. As set out in collective bargaining agreements, 3sHealth expects staff to review and make a decision regarding an appeal within 30 business days of receipt. Our data analysis found, during 2020 and 2021, 3sHealth made over 80% of its appeal decisions later than the expected 30 days.

Furthermore, 3sHealth needs to:

➢ Enhance its reports to senior management and the Board of Trustees to include all key performance information, analysis of results, and action plans to address issues

➢ Centrally track and analyze plan member complaints regarding disability benefit claims

Effective processes to manage disability claims can contribute to timely recovery of injured or ill employees. It helps minimize delays in employees receiving the appropriate support and treatment needed to improve their mental and physical health, and return to work.

Chapter 4: Public Service Commission—Advancing Workplace Diversity and Inclusion in Ministries

Workplace diversity and inclusion can lead to greater innovation, employee retention and productivity, and ability to meet client needs. Diversity recognizes each person is different and unique, which fosters a variety of skills, ideas, and experiences to help organizations meet their objectives. Inclusion is creating a workplace where every employee feels valued and a sense of belonging.

The Public Service Commission is responsible to coordinate the development and implementation of employment equity policies and programs in ministries, and develop a public service representative of Saskatchewan's diversity. We found the Commission had effective processes to advance workplace diversity and inclusion in ministries, except it needs to:

➢ Modernize the Employment Equity Policy and expand its inclusion toolkit (i.e., guidance for managers) to include all key diversity and inclusion concepts.

➢ Monitor ministries' inclusion plans and progress reports. This will allow the Commission to identify where to assist individual ministries with implementing effective actions for increasing diversity and inclusion in their workplaces, and determine changes needed to cross-ministerial inclusion strategies.

➢ Establish clear indicators (e.g., employment satisfaction scores by different demographic groups) to measure, and then report progress toward achieving cross-ministerial diversity and inclusion goals. This will promote transparency, show commitment, and help legislators and the public hold the Commission and ministries accountable for results.

> ➤ Conduct sufficient analysis of diversity and inclusion data to better assess progress toward cross-ministerial goals and plan further actions for building diverse and inclusive workplaces. As of September 2021, the percentage of employees in ministries who report as disabled, Indigenous, or racialized (e.g., someone who is non-Caucasian) are below the Commission's benchmarks.

One of the best ways to know if diversity and inclusion in ministries is improving is to measure and track it. Effective processes for advancing workplace diversity and inclusion can help ministries to better innovate, problem solve, and provide services to the public.

Chapter 5: Saskatchewan Health Authority—Purchasing Goods and Services

The Saskatchewan Health Authority purchases capital assets (e.g., hospital beds, diagnostic machines, buildings), goods (e.g., medical supplies, food, prosthetics), and services (e.g., repairs and maintenance, professional fees) to support the delivery of health services each year. The Authority purchased approximately $483 million in goods and services directly, which included about $170 million in capital asset additions.

At February 2022, the Authority had, other than in the following areas, effective processes to purchase goods and services over $5,000. It needs to:

> ➤ Consistently follow its established policies when purchasing goods or services using single or sole source purchasing methods, including when buying with credit cards. Not following policies increases the risk of not treating suppliers fairly and equitably. It also increases the risk of staff making inappropriate purchases, and not obtaining best value.

> ➤ Consistently evaluate suppliers when tendering to ensure it awards contracts based on best value. The Authority also needs to ensure staff involved in tender evaluations formally declare any real or perceived conflicts of interest, as well as properly communicate supplier award decisions. Doing so will help the Authority mitigate possible financial, legal, and reputational risks.

> ➤ Properly authorize the initiation of purchases and the resulting contracts with suppliers. Appropriate approvals helps ensure the Authority commits to purchases that meet its needs. It also helps to reduce risks in contract disputes.

> ➤ Formally assess and track supplier performance. Having a formal supplier evaluation process reduces the risk of using unqualified or inappropriate suppliers.

In addition, we found the Authority needs a more centralized approach for purchasing goods and services over $5,000 as it could not always provide support (e.g., purchase orders, invoices, tender evaluations) for purchases made. The Authority expects to implement the new Administrative Information Management System (AIMS) in 2022–23. Having a centralized system will enable the Authority to better monitor staff compliance with policies and provide a centralized location to maintain required documentation.

Ineffective purchasing processes increase the risk of the Authority not selecting the most suitable supplier or receiving the best value, and obtaining goods or services that inadequately serve the Authority's needs. In addition, unfair, non-transparent, or biased purchases, could damage the Authority's reputation.

Chapter 6: Saskatchewan Liquor and Gaming Authority—Regulating Locally Manufactured Craft Alcohol

Consumers are increasingly purchasing craft alcohol products made in Saskatchewan. Craft alcohol sales nearly doubled in 2020–21 compared to 2017–18.

The Alcohol and Gaming Regulations Act, 1997, assigns the Saskatchewan Liquor and Gaming Authority responsibility for regulating and controlling the manufacturing, possession, sale, and delivery of beverage alcohol in Saskatchewan, including locally manufactured craft alcohol. At November 30, 2021, the Authority had issued permits to 64 different craft alcohol producers in the province.

At November 30, 2021, the Authority had effective processes, except in the following areas, to regulate the production and sale of locally manufactured craft alcohol in Saskatchewan. It needs to:

➢ Obtain craft alcohol quality assurance results (i.e., product analysis reports from laboratories) every two years as required by its policy

➢ Inspect high-risk areas specific to craft alcohol manufacturing and use a risk-based approach when determining how frequently to inspect craft alcohol producers

➢ Renew craft alcohol permits prior to expiry

➢ Perform reasonability assessments of craft alcohol producers' monthly sales and production information to help ensure the collection and accuracy of all production levy revenue

Receiving product analysis reports and regularly inspecting high-risk areas specific to craft alcohol manufacturing helps ensure craft alcohol producers are producing alcohol that is safe to consume and is consistent with advertised alcohol content. Without effective processes, the public may face increased health and safety risks associated with the consumption of locally manufactured craft alcohol (e.g., consuming tainted alcohol, consuming alcohol with higher alcohol content than labelled).

Effective regulatory processes must also treat craft alcohol producers consistently and fairly (e.g., when renewing craft alcohol permits), and confirm the Authority receives all revenues (e.g., production levies) it should.

Chapter 7: Saskatchewan Workers' Compensation Board—Administering Psychological Injury Claims

The Saskatchewan Workers' Compensation Board (WCB) is responsible for administering workers' compensation claims in Saskatchewan, including psychological injury claims. Psychological injuries are often complex, generally more difficult to administer as a claim, and require more judgment than some other injuries (e.g., broken bone). WCB typically administers over 500 of these claims each year.

WCB revised its processes for administering compensation for psychological injuries due to changes in 2016 to *The Workers' Compensation Act, 2013,* that provides explicit rules for compensation for psychological injuries; these processes continue to evolve.

At December 31, 2021, WCB had effective processes, except in the following areas, to administer compensation claims for psychological injury. It needs to:

➤ Meet its target timeframe (i.e., within 14 business days) for assessing and communicating decision outcomes of psychological injury claim assessments. We found 17 of 30 claims we tested did not meet the target, and late claim decisions took between 15 and 43 business days to communicate. This may create delays for injured workers in receiving benefits and treatment.

➤ Regularly communicate with psychological injury claimants consistent with its expectations (i.e., check in every three weeks), to decrease the risk of WCB not adjusting workers' treatment plans if they are not progressing as expected.

➤ Establish formal guidance for what key information its Appeals Department requires to administer appeals and to communicate rationale of appeal outcomes. Lack of formal guidance increases the risk for unnecessary information requests or files containing insufficient information. This may result in delayed or unsupported appeal decisions, as well as further appeals occurring without documented decision rationale.

➤ Establish formal guidance for what information in psychological injury claim files WCB releases to employers during appeals. Staff having guidance on what claim file information to provide to employers decreases the risk of releasing confidential worker information. It also provides consistency in the instance of staff turnover.

➤ Conduct continuous quality reviews on psychological injury claim and appeal files.

Effective processes to administer psychological injury claims minimize delays in taking necessary steps for injured workers to receive appropriate support they need to improve their mental health, and return to work.

Chapter 8: Sun West School Division No. 207—Supporting Students' Completion of Grades 10 to 12 Distance Education Courses

Sun West School Division No. 207 provides distance education courses to Grades 10–12 students through its Distance Learning Centre. Students of the Centre include both those who reside within and outside of Sun West's divisional boundaries. Some students (60% of students registered at the Centre) take only distance education courses, while others take some online courses to supplement their in-person classes at another school. For the 2020–21 school year, the Centre taught over 3,900 courses to more than 2,100 Grades 10–12 students.

Other than the following areas where improvements are required, at November 30, 2021, Sun West had effective processes to support students in completing Grades 10–12 distance education courses. Sun West needs to:

➢ Identify and engage students who are behind in their coursework by consistently using its student inactivity phasing process, to support successful course completion

➢ Implement a course development policy that includes frequency of course reviews and detailed processes for updating courses

➢ Establish course completion-rate targets for students learning solely at the Distance Learning Centre to complete their Grades 10–12 courses. The target that Sun West has is only addressing around 20% of the population of students enrolled in Sun West distance education courses.

➢ Analyze key information related to distance learning to identify trends, issues and improvements, and provide regular written reports to its Board

➢ Improve its IT system to help monitor the timeliness of grading coursework to identify those teachers who are critically behind in grading, which can ultimately reduce student engagement and successful course completion

➢ Assess the need for ongoing focused professional development—distance education teachers benefit from training specific to an online learning environment

Improving its processes to better support students in successfully completing Grades 10–12 distance education courses may help Sun West's students graduate from high school. Successful completion of high school helps prepare students for a post-secondary education and for entering the workforce.

FOLLOW-UP AUDITS

Chapter 9: Modernizing Government Budgeting and Reporting

Although the Government of Saskatchewan has good summary budgeting and financial reporting practices, it had not embedded key aspects of these practices into law as of March 2022.

Currently the Government prepares an annual Summary Budget, which includes the planned financial activities of the Government as a whole. The Government prepares annual Summary Financial Statements using Canadian generally accepted accounting standards.[1] Standards exist to help provide quality information. As standards can evolve in ways that significantly impact the Government's financial position and results, it is important to make sure the Government consistently follows the standards. Providing quality financial information helps legislators and the public hold the Government to account for the use of public money.

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[1] The Canadian Public Sector Accounting Board establishes Canadian public sector accounting standards. The Board is an independent body created to serve the public interest by establishing accounting standards for the public sector.

Embedding the existing practices in law for the Summary Budget and Summary Financial Statements would help ensure the Government's good governance practices are sustained to support credibility of financial information. Timely and high-quality financial information allows legislators and the public to easily monitor the actions of the Government.

Chapter 10: Energy and Resources—Auditing Producer Returns for Non-Renewable Resources

By October 2021, the Ministry of Energy and Resources partially implemented three recommendations and did not implement two recommendations in relation to auditing producer royalty and tax returns.

Since our 2019 audit, the Ministry updated its audit manual to better align with current audit practice, allocated estimated hours for each audit it expects to complete, and estimated the number of audits it anticipated completing during the year.

The Ministry still needs to:

➢ Develop a plan to reduce the backlog of existing audits (e.g., six years behind on potash audits)

➢ Consistently document audit work in files in accordance with expectations established in its audit manual

➢ Further develop its audit manual to include other required key audit documentation (e.g., data reliability assessments)

➢ Establish what it defines as a timely and quality audit file review, and meet this expectation

➢ Periodically monitor the status of ongoing audits to identify audit delays or inefficiencies

To be effective, the Ministry's audits of producer royalties and taxes must be timely and executed properly. In 2019–20, the Ministry's audits resulted in reassessments of additional production taxes and royalties totalling about $21.1 million, and refunds of $8.3 million.

Chapter 11: Environment—Regulating Landfills

By December 2021, the Ministry of Environment implemented the two remaining recommendations related to regulating landfills.

The Ministry developed and updated guidance documents for landfills and transfer stations, as well as drafted codes of practice it expects to include in legislation. Having standardized guidance encourages operators to build, operate, and close landfills by the same set of standards.

The Ministry also completed, at least annually, landfill inspections it classified as high risk. Annual inspections confirm whether landfills operate in compliance with permit requirements and the law, which enhances environmental and public safety.

Chapter 12: Financial and Consumer Affairs Authority—Regulating Motor Vehicle Dealers to Protect Consumers

By February 2022, the Financial and Consumer Affairs Authority improved its processes to regulate motor vehicle dealers to protect consumers, but still has work to do. It implemented two recommendations and partially implemented one of the other two recommendations we made in 2020.

The Authority implemented a new policy and procedures manual for inspecting motor vehicle dealers. It also formally monitored the completion of motor vehicle dealer inspections compared to its inspection plan.

While the Authority developed a framework for selecting motor vehicle dealers for inspection, based on a formal analysis of key risks, it had not yet fully implemented this framework. Using clearly defined risk factors to select motor vehicle dealers for inspection can help the Authority ensure it focuses its limited inspection resources on dealers at a higher risk of non-compliance.

In addition, the Authority has not developed a process to formally analyze the results of its enforcement activities for motor vehicle dealers. Analyzing enforcement activity results (such as non-compliance trends) can help focus enforcement resources on areas that can best promote compliance.

A well-defined, risk-informed approach can help build Saskatchewan motor vehicle consumers' confidence in the Government's ability to protect their consumer rights.

Chapter 13: Health—Detecting Inappropriate Physician Payments

Each year, the Ministry of Health pays over $500 million to about 1,850 physicians under a fee-for-service arrangement. The Ministry directly compensates physicians at agreed-upon rates for specific services provided to residents with valid health coverage. On average, physicians submit approximately 364,000 billing claims every two weeks. The Ministry cannot practically confirm the validity of all billings before paying physicians. As such, the Ministry must have effective processes to detect inappropriate physician payments.

By December 2021, the Ministry had made some progress in developing an IT system that will help identify inappropriate physician payments. It expects the new IT system to be operational in late 2022.

Without the new IT system, the Ministry has yet to complete a comprehensive risk-based strategy to detect inappropriate physician billings for insured services before processing payments. Also, it has not yet assessed options to conduct more investigations into physicians' billing practices. The Ministry expects the development of the new IT system to help improve its investigations of inappropriate physician billings.

Strong processes to detect inappropriate physician payments will help ensure taxpayers only pay for eligible services.

Chapter 14: Horizon School Division No. 205—Maintaining Facilities

By January 2022, Horizon School Division No. 205 improved its processes to maintain its facilities. The Division implemented one recommendation and partially implemented four recommendations we originally made in our 2020 audit.

The Division:

➢ Progressed in adding unique asset identification tags for significant components and updating information on these components in its maintenance IT system. This identification method enhances the Division's ability to plan, track, and monitor the maintenance of its facilities and their significant components.

➢ Actively used its maintenance IT system to track information on its maintenance activities (e.g., service requests, preventative maintenance tasks and their status). However, the Division needs to effectively monitor timelines to complete maintenance activities, as well as keep information on completed tasks and service requests up-to-date (i.e., accurate).

Improved use of the maintenance IT system will assist the Division in prioritizing maintenance deficiencies and in monitoring maintenance completion.

➢ Began prioritizing maintenance on deficiencies found during fire protection and suppression system inspections; however, it did not always address identified deficiencies timely.

Prioritizing important maintenance deficiencies can help the Division avoid non-compliance with applicable codes and provide safe environments for all students, staff, and the public.

➢ Gave the Division's Board of Education periodic (i.e., monthly, annual) maintenance reports that included information on facilities with higher maintenance concerns, year-over-year trends on facility conditions, and outstanding maintenance activities.

Sufficient analysis and reporting of maintenance results enables the Board to assess whether the Division effectively maintains its facilities and significant components, and efficiently uses maintenance funding.

Maintenance is one key aspect of asset management. In general, maintenance costs rise as infrastructure ages. As such, the consequences of not conducting effective maintenance and repairs on facilities includes potential health and safety problems for users (administrators, staff, and students), reduced quality of space, loss of facility value, higher future repair costs, and facilities not meeting their expected service life (e.g., replacing a building earlier than intended).

Chapter 15: Northern Lights School Division No. 113—Purchasing Goods and Services

Northern Lights School Division No. 113 purchases various goods and services to deliver educational services to students in northern Saskatchewan. In 2020–21, the Division bought more than $19 million of goods and services.[2]

Of the 14 recommendations we first made in 2019, the Division partially implemented eight recommendations, and made limited progress on six recommendations by March 2022. The Division improved some of its processes to purchase goods and services, but has more work to do, including:

➢ Approve and implement its revised purchasing administrative procedure

➢ Update its credit card guidelines to align with good purchasing practices, and actively monitor cardholders' adherence with its purchase card guidelines

➢ Agree purchases on monthly fleet card invoices to supporting receipts prior to making payment

➢ Establish a standard minimum amount of time to allow suppliers to respond to tenders

➢ Take steps to ensure it separates incompatible purchasing duties

➢ Validate suppliers and keep the supplier listing up to date

Further, we found that staff continued to not always follow existing purchasing requirements. They did not follow requirements for single and sole source purchases, consistently document evaluation of suppliers, maintain appropriate documentation of tender communications with suppliers, properly authorize contracts, or consistently document receipt of heating fuel purchases.

Strong processes to purchase goods and services supports transparency, fairness, and achievement of best value in purchasing activities.

Chapter 16: Saskatchewan Government Insurance—Confirming Only Qualified Drivers Remain Licensed

By February 2022, Saskatchewan Government Insurance (SGI) implemented the one remaining recommendation we reported in 2016 in relation to confirming only qualified drivers remain licensed.

SGI has clear, formal guidance on timeframes to record driver information into its computer system used to administer driver's licences. Staff entered driver information about out-of-province summary offence tickets into the AutoFund IT system within the 14 days outlined in its procedures.

By entering traffic offence information within its expectations, SGI can commence their disciplinary process for unsafe drivers in a timely matter.

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[2] *Northern Lights School Division 113 Annual Report 2020–21*, p. 65.

Chapter 17: Saskatchewan Government Insurance—Monitoring Automated Speed Enforcement Fines

Saskatchewan Government Insurance (SGI), on behalf of the Auto Fund, operates the Automated Speed Enforcement Program under *The Traffic Safety Act* and related regulations.

By February 2022, SGI implemented all four recommendations we made in our 2019 audit about monitoring automated speed enforcement fines.

SGI updated all contracts with key parties for the Automated Speed Enforcement Program. It also enforced provisions in its contracts, leading to all police services and the service provider consistently issuing fines to out-of-province vehicles.

Moreover, SGI periodically monitored rejected violations to check whether the service provider and police services follow its policies. SGI also received audit reports annually to confirm that its service provider effectively maintained the integrity of data in the IT system used to process Program fines.

Chapter 18: Saskatchewan Health Authority—Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan

By December 2021, the Ministry of Health and the Saskatchewan Health Authority implemented five of six remaining recommendations we first made in our 2016 audit around accessible and responsive ground ambulance services in southwest Saskatchewan (i.e., Swift Current and surrounding area).

The Authority improved its monitoring of ambulance operators' compliance with expected ambulance response times. Authority management receives regular reporting showing overall compliance rates for all ambulance services, along with monthly reporting from ambulance operators in the southwest area providing explanations when ambulance response times are longer than expected.

In November 2019, the Authority and the Ministry consulted with representatives of ambulance services across the province. Using an analysis of current staffing needs compared to service demand, the Authority submitted a plan to the Ministry outlining different ambulance service options for certain areas of the province where service gaps exist (e.g., where ambulance operators cannot provide 24/7 services). The Ministry intends to consider this plan as part of its budgeting process for 2022–23.

Since our 2016 audit, the Ministry and the Authority developed a performance-based contract template for the provision of ambulance services. At December 2021, the Authority signed 28 new contracts for 32 privately-owned ground ambulance services in Saskatchewan, including four out of five ambulance services available in Swift Current and surrounding area.

Once the Authority signs performance-based contracts with all 53 privately-owned ambulance service providers in the province, and implements a new dispatch IT system, it will have better information about service quality. The Authority plans to use this information to improve its key performance results measurement and reporting. Collecting better performance information will allow the Authority to regularly assess the success of its ground ambulance services.

Chapter 19: Saskatchewan Health Authority—Efficient Use of MRIs in Regina

By February 2022, the Saskatchewan Health Authority implemented one recommendation and continues to make progress on the three other remaining recommendations we originally made in 2017 about the efficient use of magnetic resonance imaging (MRI) services in Regina.

At December 31, 2021, Regina had 4,333 patients waiting for MRI scans (as compared to 2,610 patients at the time of our 2017 audit).

The Authority regularly reviews and analyzes weekly and monthly MRI data to determine causes of significant waits of patients for MRI services. The reviews identify anomalies (e.g., significant decrease in the number of MRI scans provided in a specific location), staff shortages (e.g., technologists), and other issues. The Authority also regularly monitors the timeliness of MRI services that contracted private MRI operators provide.

The Authority has not yet formally assessed the quality of MRI services that radiologists, including private operator radiologists, provide; however, the Authority is in the process of developing a peer-review program to do so. Once the Authority develops a process to monitor the quality of MRI scans, it needs to determine the nature and timing of reporting about MRI service quality to better monitor service delivery.

Having timely and quality MRI services helps facilitate appropriate diagnosis, treatment plans, and helps to improve patients' outcomes.

Chapter 20: Saskatchewan Health Authority—Medication Management in Long-Term Care Facilities in Kindersley and Surrounding Area

The Saskatchewan Health Authority is responsible for establishing and enforcing policies and procedures so long-term care residents get the right medication at the right dosage when required.

By January 2022, the Authority fully implemented the two remaining recommendations we made in 2014 related to medication management for long-term care residents in facilities located in Kindersley and surrounding area.

The Authority implemented a process to audit whether long-term care facilities adhere to policies requiring informed consent from residents or their designated decision-makers for the use of medication as a restraint or for changes in high-risk medications.[3] This process contributed toward the Authority improving its documentation of informed consent.

Having informed consent reduces the risk a long-term care resident or their designated decision-maker is unaware of a medication's effects and the influence it may have on a resident's quality of life.

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[3] High-risk medications are defined as medications included on the AGS Beers Criteria® guidelines that lists medications at higher risk for potentially inappropriate use in older adults.

Chapter 21: Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals

The Saskatchewan Health Authority is responsible for keeping patients safe, including in hospitals. Infections acquired in hospitals can extend a patient's hospital stay and may lead to increased complications and treatment costs.

By February 2022, the Authority made some progress to improve its processes to prevent and control hospital-acquired infections at the Regina General and Pasqua Hospitals, but further work is needed.

The Authority makes training on infection prevention and control practices available on its website to its hospital staff responsible for patient care. However, the training is not mandatory, and staff are not sufficiently aware of its availability. Periodic staff training reinforces the importance of strong infection prevention and control practices thereby reducing the risk of inappropriate actions that may increase infection transmission.

The Authority is not yet using external observers to conduct regular direct observation hand-hygiene compliance audits. As well, it does not monitor hand-hygiene compliance rates and whether patient-care units take action to address low compliance rates. We reviewed three units and found one unit with low hand-hygiene compliance rates (i.e., less than 55%). Also, we found unit managers were inconsistently aware of their units' compliance rates. Actively holding patient-care units with unacceptable hand-hygiene compliance rates accountable increases timely corrective actions, and reduces patient and staff risk of hospital-acquired infections.

In addition, the Authority needs to regularly give senior management a written analysis of emerging risks and causes based on trends of hospital-acquired infections. While senior management continues to receive quarterly reports showing historical infection rates in Regina hospitals (i.e., back to 2019), the reports do not include trend analysis or potential root causes for the changes. Without routine analysis of infection trends and linkage to audit results of infection prevention and control practices, the Authority may not sufficiently make changes to protect staff and patients from hospital-acquired infections.

Chapter 22: Saskatchewan Workers' Compensation Board—Coordinating Injured Workers' Return to Work

The Saskatchewan Workers' Compensation Board (WCB) is still in the early stages of addressing six recommendations we made in our 2016 audit related to its processes for coordinating workers' return to work. Return-to-work programs are essential to get an injured worker back to suitable and productive employment.

WCB refers to a time-loss claim as claims resulting from reported workplace injury where an injured worker cannot work. WCB reported it accepted 7,963 time-loss claims in 2021 and 7,134 in 2020. WCB's average annual claim duration target is 38 days. The average claim duration was 40.24 days in 2021 and 45.27 days in 2020.

WCB is undertaking a significant claims transformation process initiative under its broader five to seven year Business Transformation Program established in 2020. The transformation affects all six outstanding recommendations. WCB expects to leverage the

functionality of a new claims IT system and update to its processes not only to address the six recommendations, but also to support the best outcomes for its customers, claims processes, structures, and systems.

WCB plans to implement the recommendations by December 2025.

Chapter 23: Saskatoon School Division No. 13—Supporting Students with Intensive Needs

By April 2022, Saskatoon School Division No. 13 improved its processes to support Kindergarten to Grade 8 students with intensive needs. Of the 11 recommendations we first made in 2018, the Division implemented six recommendations and made progress on the other five recommendations.

The Division regularly analyzed trends in the number of Kindergarten to Grade 8 students with intensive needs, and their categories of needs. The Division used this data to help it estimate future enrolment of students with intensive needs as well as the staff needed to support those students. It also maintained consistent and accessible documentation on key discussions, decisions, and steps taken to support students with intensive needs, and student assessment information in students' cumulative files. Although, the Division has not set expected timeframes for completing assessments.

The Division established expectations for school staff to retain evidence of parents' agreement on learning plans and complete regular student progress reports; however, school staff did not always do so. Not documenting agreement with parents on learning plans and formally assessing students' progress regularly may negatively affect student success.

The Division also indicated it is developing reporting that will assist in centrally monitoring individual learning plan goal attainment. Monitoring whether students are progressing against goals as expected would help the Division and its Board determine whether the Division is providing sufficient support to students with intensive needs.

Chapter 24: SaskEnergy—Keeping Existing Transmission Pipelines Operating Safely

By December 2021, SaskEnergy implemented the three outstanding recommendations we first made in our 2020 audit related to keeping existing transmission pipelines operating safely.

SaskEnergy owns and operates about 15,000 kilometres of natural gas transmission lines to deliver natural gas to more than 400,000 residential, farm, commercial, and industrial customers located throughout Saskatchewan.[4]

SaskEnergy now has documented rationale for how often it conducts block valve, leak survey, and depth of cover inspections to monitor pipeline conditions and assess the risk of pipeline failure (e.g., natural gas leakage). Documented rationale not only shows how SaskEnergy addresses key risks, but also helps personnel understand the basis for planned inspection frequency.

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[4] SaskEnergy Incorporated, *2020–21 Annual Report,* p. 4.

SaskEnergy implemented clear expectations as to when to receive final reports for pipeline inspections from contractors, and when staff are to review, approve, and enter them into its risk-modelling IT system. In addition, it improved timeliness of entering inspection activities and repair results into appropriate IT systems. For example, we found staff entered inspection and repair results within two months of completion, which aligns with good practice. Up-to-date IT systems support effective decision-making about upcoming inspection plans and repairs.

Having effective processes to operate pipelines safely, reduces the risk of fires or explosions caused by ignition of leaking natural gas from transmission pipelines.

Chapter 25: SaskPower—Maintaining Above-Ground Assets Used to Distribute Electricity

Both industry and households rely on the availability of power by way of electricity. Power helps us communicate, heat our homes, cook our food, and enjoy technology; it is also critical to economic growth and security.

SaskPower maintains one of the largest electricity distribution systems in Canada.[5] Effective maintenance reduces the risk of unplanned power outages or power blackouts during peak times and higher costs of supplying power, so customers have a safe, reliable source of electricity.

By March 2022, we found SaskPower made good progress by implementing five of seven recommendations we first made in 2018 about its processes to maintain above-ground distribution assets.

SaskPower is implementing a broader strategy for managing its distribution assets to focus on an asset's lifecycle from purchase to decommission. Adopting this strategy resulted in changes in many areas, including changing how employees complete maintenance work and how senior management makes key maintenance decisions. SaskPower formally assessed risks to support its strategies for inspections and preventative maintenance; determined and gathered condition and other information about above-ground distribution assets; and formally prioritized maintenance to support a risk-informed allocation of resources over the longer term.

While we found SaskPower made significant progress in its processes to analyze and report on maintenance status for above-ground distribution assets, it needs to formally determine the consequences of deferring corrective maintenance.

SaskPower's regular quarterly reports to senior management also need to include all planned maintenance activities and the consequences of not completing planned preventative and corrective maintenance. Senior management needs robust reports to effectively assess whether the right maintenance is being done at the right time to help reduce the risk of power outages and safety issues, and manage costs.

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[5] SaskPower, *2022 and 2023 Rate Application*, p. 15.

Chapter 26: Social Services—Monitoring Foster Families

At September 2021, the Ministry of Social Services used 488 foster families to provide care for 858 children requiring protection and out-of-home care.

By November 2021, the Ministry improved some of its processes to monitor whether foster families provide a safe and secure environment for children in care. It implemented two of the six recommendations we initially made in 2020.

The Ministry consistently conducted annual home safety checks and obtained annual criminal record self-declarations for newly approved foster families.

However, the Ministry still needs to consistently complete background checks on all adults in a foster home to identify any previous involvement (e.g., history of child abuse, neglect) with the Ministry prior to approving new foster families. For one file we tested, the Ministry did not perform a background check until 11 months after approving the foster family. Not completing the necessary background checks for all adults in a foster home may result in a potential threat to a child's safety when placed in the home.

The Ministry now requires periodic criminal record checks (i.e., every three years) on all adults residing in approved foster homes. However, the Ministry has not yet developed policies and procedures, or an implementation plan for obtaining periodic criminal record checks. These checks reduce the risk the Ministry has incomplete or inaccurate information about criminal charges against members of foster families, which reduces risks to children in foster homes.

The Ministry improved its compliance rate for completing annual review reports of individual foster families since our original audit in 2020. Our testing showed the Ministry had a 90% compliance rate compared to 53% in our original audit.

However, annual review reports are not always completed on time, and supervisory review and formal approval (i.e., signatures) of the reports are considerably late. The Ministry plans to provide additional training on completing annual review reports in 2022–23. Delays in completing annual review reports may result in foster families not receiving timely and necessary training and support, and reduces the Ministry's ability to take timely and appropriate action.

Chapter 27: St. Paul's Roman Catholic Separate School Division No. 20—Adapting Technology for Learning in Elementary Schools

By January 2022, St. Paul's Roman Catholic Separate School Division No. 20 improved its processes to adapt technology for learning in elementary schools. The Division implemented five recommendations, and partially implemented one recommendation we originally made in our 2019 audit.

The Division:

➢ Collected information from key stakeholders (e.g., teachers, parents) to determine the extent of technology use in the classroom, and plans to continue to collect information on future technology integration periodically through its technology refresh process. It

also shared its mission and belief statements for technology integration with key stakeholders, and provided guidance and resources to support these statements.

Knowing both the current level of technology integration in the classroom, and determining the desired level of integration helps the Division determine how much effort it needs to make in supporting and encouraging teachers to use technology in classroom instruction. It also helps the Division assess whether its current efforts are helping teachers use technology in meaningful ways.

➤ Completed a cost-benefit analysis for student devices, and provided a listing to schools going through the technology refresh process showing which devices are most suited for education, at the best cost.

Periodically performing cost-benefit analysis helps ensure the Division uses resources efficiently.

➤ Improved its technology refresh process to link purchasing decisions to its Educational Technology Handbook, considered current technology in use, and collected insights from school staff.

The Division is working toward periodically verifying the existence and location of its educational IT assets. This includes a comprehensive IT asset count at all schools in 2022, and counting IT assets at certain schools every four years during their technology refresh process.

Technology serves as a significant aspect of modern education. Having strong processes to support and encourage its use in classroom instruction helps students develop essential competencies to succeed.