2022 Report – Volume 2
Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1: eHealth Saskatchewan

This chapter reports the results of the 2021–22 annual audit of eHealth Saskatchewan.

eHealth's 2021–22 financial statements are reliable. During 2021–22, eHealth complied with the authorities governing its activities related to financial reporting and safeguarding public resources. Other than the following areas, eHealth had effective rules and procedures to safeguard public resources for the year ended March 31, 2022.

At March 2022, eHealth did not have an adequate IT service level agreement in place with the Saskatchewan Health Authority. eHealth and the Authority signed a new master services agreement in May 2022, but continue to work together on finalizing key aspects of the agreement (e.g., security and disaster recovery requirements). 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 the 35 IT systems identified as critical to the health sector. It completed recovery playbooks and conducted tabletop simulation exercises for all 35 critical IT systems, but did not fully complete disaster recovery testing for these systems (e.g., test restoration of backups). Testing recovery plans assures that critical IT systems can be successfully restored within a reasonable time when disasters occur.

Chapter 2: Executive Council

During 2021–22, 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 the Board of Internal Economy directives. *The Legislative Assembly Act, 2007,* gives the Board 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 3: Prairie Agricultural Machinery Institute

The Prairie Agricultural Machinery Institute (PAMI) complied with its legislative authorities except that it did not table its March 31, 2022 financial statements with the Legislative Assembly in accordance with legislative requirements. Other than the following concerns, PAMI had effective rules and procedures to safeguard public resources for the year ended March 31, 2022. PAMI did not:

➢ Accurately track its fee-for-service projects to enable it to properly record related revenue in its financial statements.

➢ Adequately review and approve financial information once prepared (e.g., journal entries, banks reconciliations).

- Prepare adequate financial statements for the 2021–22 audit. The financial statements presented for audit contained significant errors. Management corrected these errors; PAMI's final audited financial statements are reliable.

Effective processes to track fee-for-service projects allow PAMI to appropriately bill customers for work completed and correctly record fee-for-service revenue in its financial statements.

Appropriate review of financial information helps ensure management and the Board have quality and accurate financial information to make decisions.

Chapter 4: Saskatchewan Health Authority

This chapter reports the results of the 2021–22 annual audit of the Saskatchewan Health Authority.

The Authority's 2021–22 financial statements are reliable. In 2021–22, 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, 2022.

At March 2022, the Authority did not have an adequate IT service level agreement in place with its main IT service provider—eHealth Saskatchewan. The Authority and eHealth signed a new master services agreement in May 2022, but continue to work together on finalizing key aspects of the agreement (e.g., security requirements, disaster recovery expectations). Without an adequate agreement, the Authority risks being unable 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 5: Saskatchewan Liquor and Gaming Authority

The Saskatchewan Liquor and Gaming Authority's 2021–22 financial statements are reliable. In 2021–22, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources. The Authority had effective rules and procedures to safeguard public resources for the year ended March 31, 2022, other than the Authority needed to follow its data protection policy for credit card information.

The Authority has an adequate policy for data protection, which prohibits staff from storing credit card information electronically. However, we found it inappropriately stored about 125 credit card numbers of liquor retailers and regulatory clients electronically on its network.

Not following its policy for properly protecting credit card information can result in the loss of sensitive information and negatively impact the Authority, and its clients.

Chapter 6: 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, 2022. Each fund complied with authorities governing their activities and their 2021–22 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 improve its processes to administer the Saskatchewan Income Support (SIS) Program by:

➢ Reinforcing with staff the legislative and policy requirements for paying correct shelter benefits

➢ Verifying the accuracy of clients' income information with third-party sources (e.g., Federal Government)

➢ Adequately recording overpayments and recovering them in a timely manner

The Saskatchewan Income Support (SIS) Program provided support of $154 million to clients in 2021–22. Not complying with legislative and policy requirements, or not regularly verifying SIS client income with third-party sources, increases the risk of the Ministry paying clients incorrect income assistance amounts. This can result in the Ministry overpaying clients and having difficulty collecting overpayments if clients leave SIS.

During 2021–22, the Ministry paid third-party service providers (i.e., community-based organizations) over $390 million for services delivered to at-risk residents of Saskatchewan (e.g., elderly, persons with disabilities). We found the Ministry reviewed the results of service providers' annual financial analysis reports within reasonable timeframes.

Chapter 7: 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 8: Corrections, Policing and Public Safety—Inmate Administrative Segregation

The Ministry of Corrections, Policing and Public Safety provides inmate care, control, and supervision for inmates in all four provincial correctional centres. This includes placing inmates on administrative segregation. Administrative segregation is used in correctional centres to keep an inmate away from the general population for safety or security reasons.

In 2021, the Ministry had 54 placements of 49 inmates on administrative segregation, compared to 75 placements in 2020.

Between January 2021 and April 2022, we found 13 inmates who were on administrative segregation greater than 15 days (ranged between 16 and 43 days). Good practice suggests that inmates should not be subject to administrative segregation placement for longer than 15 days.

Inmates on administrative segregation are supposed to receive a minimum of two hours out of cell leisure time per day and staff are to document whether this occurred (through daily reviews). Nurses are supposed to complete healthcare assessments to evaluate the inmate's mental and physical ability to cope with administrative segregation and identify risk factors that may present concerns.

At May 2022, the Ministry had, other than in the following areas, effective processes to administratively segregate inmates in its adult secure-custody correctional centres. The Ministry needs to:

➢ Develop an ongoing training plan for correctional centre staff involved in administrative segregation

➢ Have appropriate correctional centre staff authorize administrative segregation placement decisions, as well as properly complete reviews (i.e., initial placement, daily, 7-day, 14-day) and healthcare assessments as required by its administrative segregation policy

➢ Broaden its quality assurance reviews to include all key policy requirements (e.g., completion of daily reviews, quality of healthcare assessments)

➢ Enhance written reports to senior management and publicly report key information about the use of administrative segregation

Effective processes to administratively segregate inmates contribute to the safety and well-being of inmates and staff. Unnecessary or prolonged segregation may leave vulnerable inmates with irreparable mental and physical health damage that may lead to higher healthcare costs (e.g., self-harm injuries) and, in extreme cases, to avoidable life loss (e.g., suicide).

Chapter 9: Finance—Enforcing Provincial Sales Tax Legislation

The Ministry of Finance is responsible for assessing and collecting provincial sales tax (PST) of over $2 billion annually. It uses key enforcement strategies such as audits, taxpayer education/outreach, and collection activities to promote compliance with PST legislation and to collect taxes owing timely. Taxes collected, such as PST, help pay for critical services like healthcare and education.

We found Finance had, for the period ended December 31, 2021, effective processes to enforce compliance with PST legislation other than the areas of our six recommendations.

Finance proactively communicated clear expectations and guidance to taxpayers (e.g., PST vendors). It identified key areas of risk of taxpayers not complying with PST legislation (e.g., increase in online purchases) and planned enforcement activities to respond to those areas of risk. Finance has qualified staff undertake enforcement activities. Staff conducted enforcement activities consistent with guidance and reported on those activities to senior management and the public.

However, Finance needs to:

➢ Analyze key trends of non-compliance over time. While Finance had plans to complete such analysis, it had not yet done so. Having robust analysis can help focus resources on key risk areas and instances where the revenue earned from enforcement activities is greater than their cost.

➢ Set expected timeframes for supervisory review and approval of key enforcement activities (e.g., audits, education/outreach activities) and communication of results. Not setting out clear expectations for timely completion of key activities may result in delays in receiving payments of taxes owing. Unpaid taxes are more difficult and more expensive to collect the longer an account is outstanding.

- Clearly document its judgments when selecting taxpayers for PST audits, and support for risk levels assigned to PST collection cases. Without documenting its key audit selection judgments, Finance may be unable to demonstrate why it selected certain taxpayers for audit over others. Without sufficient support for risk levels assigned to collection cases, staff may not be taking appropriate collection actions at the right time which may result in Finance collecting less tax.

- Analyze and report to senior management differences between planned and actual enforcement results. Without adequate analysis of results, it is difficult for Finance to determine why it did not achieve expected results, whether it is focusing its resources on the right areas, and how it should adapt its enforcement strategies.

Chapter 10: Saskatchewan Cancer Agency—Cancer Drug Supply Management

The Saskatchewan Cancer Agency is responsible for delivering effective and sustainable research, education, prevention, early detection, treatment, and supportive care programs for the control of cancer in Saskatchewan. It provides cancer drug treatments to more than 10,000 patients each year.

To appropriately treat cancer patients, the Agency must manage its supply of cancer drugs to have the right type of cancer drugs available for patients at the right time. In 2021-22, the Agency spent over $120 million on cancer drugs.

At June 30, 2022, our audit found the Agency had effective processes to manage its supply of cancer drugs, except it needs to formally document:

- Processes for updating the approved list of cancer drugs available on its drug formulary. This mitigates delays in updating the drug formulary in the event of staff turnover and makes new cancer drug treatments available to patients as soon as possible.

- Timeframes for making decisions on physician requests for exception cancer drugs. Our testing identified two cases where the Agency did not make timely decisions on requests for exception cancer drugs; one decision took 64 days. Timely decisions can help patients have access to the cancer drugs needed to support their treatment.

- Relevant factors (e.g., pricing, clinical reasons) considered when deciding to purchase cancer drugs directly rather than using group purchasing methods to help the Agency appropriately assess whether it is making appropriate purchasing decisions. Group purchasing enables the Agency to realize the benefits of nationally-negotiated prices for cancer drugs.

- Rationale, and approvals, when purchasing drugs using the single or sole source purchasing methods. This helps the Agency to reduce the risk of not facilitating fair and equitable treatment of suppliers, and not obtaining the best value when making purchasing decisions. During 2021–22, the Agency purchased about $10 million of cancer drugs through single or sole source purchasing.

- When and who completed supplier evaluations when tendering for cancer drug purchases to protect the Agency in the event of possible conflicts of interest and provide evidence of its supplier decisions before entering into purchasing contracts.

Failure to purchase safe and effective cancer drugs in the right quantities may put patients at risk of not receiving the most appropriate treatment when needed. Ineffective purchasing processes increases the risk of the Agency not receiving best value for cancer drugs.

Chapter 11: Saskatchewan Government Insurance—Licensing Commercial Drivers

The number of semi-truck collisions increased from 949 in 2019 to 1,018 in 2020. Providing adequate training, imposing timely sanctions and suspending commercial drivers with repeat offences helps to increase public safety and reduce the risk of collisions or fatalities.

We examined Saskatchewan Government Insurance's (SGI) processes to license commercial (e.g., semi-truck) Class 1 drivers. At May 2022, there were close to 62,000 Class 1 drivers in Saskatchewan.

We found SGI set appropriate licensing requirements, confirmed commercial drivers met those requirements, and appropriately addressed commercial drivers' non-compliance with requirements and traffic laws. We also found SGI requires ongoing medical reports for commercial drivers to promote safe operation of semi-trucks on the road.

To improve standards for commercial driver training and to improve vehicle safety, SGI introduced mandatory entry-level training for new Class 1 drivers in March 2019.

Class 1 drivers are required to undergo a minimum of 121.5 hours of mandatory entry-level training (MELT). MELT includes classroom instruction, as well as in-vehicle training in the training school's yard and on the road. At June 2022, there were 27 certified training schools in Saskatchewan offering MELT. In 2021-22, SGI licensed approximately 1,700 new commercial drivers.

New commercial drivers must pass a Class 1 road test. SGI administers these road tests using its own driver examiners, but it needs to document that examiners meet its requirements prior to performing road tests with commercial drivers. This confirms SGI examiners are adequately qualified to test commercial drivers.

SGI has also yet to fully complete its first evaluation of the effectiveness of its new MELT program for commercial drivers. We found the number of driver violations reduce when commercial drivers take MELT. However, the types of violations have not significantly changed (e.g., speeding continues to be the most common violation for Class 1 drivers). SGI's completion of further periodic evaluation will help to identify further areas for improving MELT. For example, as types of violations have not changed, there is likely a benefit to providing additional emphasis during the training program on driving with due care.

Chapter 12: Saskatchewan Health Authority—Filling Hard-to-Recruit Healthcare Positions

In the event the Saskatchewan Health Authority does not have staff available to deliver needed healthcare services, disruptions occur. Healthcare is an industry in which staffing deficiencies can mean life or death.

We assessed the Authority's processes to fill hard-to-recruit healthcare positions.

At March 2022, the Authority anticipates over 2,000 staff shortages in hard-to-recruit positions across the province over the next five years, which includes about 840 continuing care assistants, 520 registered nurses, and 180 medical laboratory technicians. However, the Authority's staffing gap analysis does not specifically identify which facilities or locations in the province will experience the largest shortages; our analysis found the Authority expects to need 700 staff alone in Prince Albert, Meadow Lake and La Ronge over the next five years.

Filling these positions can be a daunting task as the healthcare sector faces a nationwide shortage of qualified nurses and other healthcare professionals. Many of the hard-to-recruit positions are not in sufficient supply from post-secondary institutions for the Saskatchewan healthcare sector in the future. Further, the Authority has difficulty recruiting staff in rural and remote areas, particularly in northern Saskatchewan, and will need to tailor its plans appropriately.

Some new initiatives the Authority is undertaking to address staffing shortages for hard-to-recruit positions include international recruitment of 150 staff from the Philippines, and working with the post-secondary sector to increase the number of certified candidates graduating from nursing programs each year. However, training more nurses will not have an immediate impact on staffing shortages. Retaining existing staff is needed to help the Authority address staffing shortages in the short-term. The Authority will have to do more to address the total anticipated staffing gap for hard-to-recruit positions soon.

We found the Authority needs to:

➤ Implement and monitor the success of targeted plans to fill hard-to-recruit positions with significant gaps—increasing the likelihood of finding the right people for the job in the right locations, and limiting the impact on services

➤ Determine the optimal supply of new graduates to help address staffing shortfalls and whether post-secondary training seats purchased out of province are a successful recruitment strategy

➤ Establish a First Nations and Métis recruitment and retention plan—providing an opportunity to create a diverse workforce and help to fill the supply gap for hard-to-recruit positions, especially in northern Saskatchewan

➤ Centrally analyze results from staff exit interviews—understanding why staff leave hard-to-recruit positions can help to identify necessary changes to retention strategies

➤ Assess whether student clinical placements are a successful recruitment strategy for hard-to-recruit positions

Successful recruitment and retention of key staff is a significant factor toward providing quality healthcare services, and meeting staffing demand. Having staff shortages for a long period can contribute to work overload and staff burnout. The Authority needs to determine ways to increase its supply of hard-to-recruit staff in order to fill significant staffing shortages, and ensure it fosters working conditions that encourage staff to stay, especially in roles where it needs them most.

FOLLOW-UP AUDITS

Chapter 13: Corrections, Policing and Public Safety—Community Rehabilitation of Adult Offenders

By August 2022, the Ministry of Corrections, Policing and Public Safety improved its processes to provide community rehabilitation to adult offenders by implementing two outstanding recommendations.

The Ministry:

➤ Monitored compliance with expected timelines stated in its revised risk assessment and case management policies (eight weeks and four weeks respectively)

- Conducted compliance audits to verify probation officers completed progress reports for offenders every 120 days after the offender's initial case plan was complete

- Also, the Ministry approved the following completion rate targets for adult offender risk assessment, case plans, and progress reports:

- 65% of offender risk assessments, case plans, and progress reports will be completed within policy timelines by March 31, 2023

- 75% of offender risk assessments, case plans, and progress reports will be completed within policy timelines by March 31, 2024

By July 2022, the Ministry achieved a province-wide risk assessment completion rate of 78% and a province-wide case plan completion rate for adult offenders of 77%.

The Ministry reported on achievement of these targets to senior management and front-line staff (e.g., probation officers and their supervisors) every two months.

Establishing targets and monitoring achievement of timelines set in policies (e.g., for risk assessments, case plans and progress reports) can assist the Ministry in addressing delays in a timely manner and formally tracking its progress toward reducing offender recidivism.

Chapter 14: Corrections, Policing and Public Safety—Providing Primary Medical Care in Adult Secure-Custody Correctional Centres

By July 2022, the Ministry of Corrections, Policing and Public Safety improved its processes to provide medical care to inmates in its adult secure-custody correctional centres. The Ministry implemented the seven outstanding recommendations we first made in 2018.

The Ministry:

- Implemented orientation training for nurse managers. Providing orientation training can assist in preparing nurse managers for their role in a correctional setting.

- Tracked currency of correctional staff's first-aid certifications. Monitoring and maintaining current first-aid certification ensures adult secure-custody correctional centre staff have up-to-date training to provide emergency care to inmates when required.

- Initiated a nurse-to-nurse form to provide inmates' critical medical information when inmates transfer between correctional centres and monitored utilization of the form.

- Evaluated its provision of primary medical care to inmates through medical file audits and analysis of medical complaints, which can assist correctional centres' medical staff in identifying areas of improvement.

Providing effective medical care in correctional centres may reduce the occurrence of inmates' illnesses degenerating into life threatening conditions.

Chapter 15: eHealth Saskatchewan—Securing Portable Computing Devices

eHealth Saskatchewan is responsible for managing critical IT services used to administer and deliver healthcare services in Saskatchewan, which includes portable computing devices that access the eHealth IT network. Portable computing devices (e.g., laptops, smartphones) create

security risks for organizations because they are attractive targets for attackers, may become infected with viruses or malware, and are easy to lose.[1]

By June 2022, eHealth implemented annual security awareness training for all portable computing device users and implemented a centralized system to manage and configure laptops. However, eHealth still needs to:

➢ Implement adequate configuration settings on all eHealth-managed portable computing devices with access to the eHealth network.

➢ Inappropriate security settings on portable computing devices can expose the devices and the eHealth IT network to viruses and malware.

➢ Sufficiently control and monitor access to the eHealth IT network to detect and prevent malicious activity.

➢ Portable computing devices create paths to IT networks. Controlling and monitoring eHealth IT network access helps to mitigate the impact of security breaches.

➢ Work with its health sector partners to improve notification of all lost or stolen portable computing devices so it can appropriately wipe or remove the devices from the network.

➢ Not properly wiping mobile devices or removing laptops from the eHealth IT network if lost or stolen increases the risk of unauthorized access to confidential health information on the device and to the network.

Chapter 16: Environment—Sustainable Fish Population Management

By July 2022, of the nine recommendations we made in 2019 in regards to managing freshwater fish populations in a sustainable manner, the Ministry of Environment implemented seven recommendations, partially implemented one recommendation, and we determined one recommendation was no longer relevant.

There are over 50,000 water bodies in Saskatchewan with fish populations.[2] The Ministry uses water body assessments to collect information on the health and population of fish. These assessments entail collecting information about fish populations (e.g., size, weight, maturity) to make decisions (e.g., adjusting catch limits, adding fish) to ensure healthy fish populations are available for a long time.

In line with good practice, the Ministry now expects to assess water bodies determined to be highest priority (based on risk) every 8–10 years. It determines the assessment frequency for the remaining water bodies using a risk-based approach. By July 2022, the Ministry assigned priority scores to 325 water bodies. It determined nine water bodies as highest priority.

Ministry staff followed improved guidance for completing water body assessments. Improved guidance provides staff with written, standardized, science-based protocols for field data collection as well as for reporting on fish populations and their health. A new assessment template also ensures proper documentation of water body assessments. The new guidance contributed to the Ministry improving timeliness of water body assessment reports to allow fish catch limits to be changed (where required) before it publishes its annual Anglers Guide.

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[1] Malware is software specifically designed to disrupt, damage or gain unauthorized access to computing devices.
[2] Ministry of Environment, *Fisheries Management Plan* (2010), p. 2, (14 October 2022).

The Ministry also created specific plans for managing fish populations for three of the nine highest priority water bodies. However, the plans do not include sustainability targets for fish populations the Ministry strives to maintain in the highest priority water bodies; without clear fish population sustainability targets, it is difficult to determine whether a healthy fish population exists in Saskatchewan water bodies.

Effective fish population management is critical to sustainable fisheries today, and for future generations.

Chapter 17: Finance—Monitoring the Fuel Tax Exemption Program

Tax expenditures (exemptions) reduce the amount of taxes levied on select individuals and/or corporations. Because tax expenditures result in lower revenues for the Government, legislators must have a clear understanding of what specific tax expenditures (like the fuel tax exemption program) are expected to achieve, and whether they are achieving the intended results. For 2022–23, the Ministry of Finance expects to levy about $139.1 million less fuel tax revenue because of its fuel tax exemption program.

By August 2022, the Ministry made some progress toward implementing the four remaining recommendations we initially made in our 2016 audit of its processes to monitor whether the fuel tax exemption program is achieving its program objectives. The Ministry documented key assumptions used to estimate tax expenditures in the Provincial Budget.

The Ministry has yet to sufficiently set out how it plans to measure and analyze the success of the fuel tax exemption program, and periodically publish the achievements of the program.

Having sufficient, measurable program objectives and strong processes to evaluate and report on the achievements of the fuel tax exemption program is key to enable Ministry management and legislators to make informed decisions about the program.

Chapter 18: Parks, Culture and Sport—Providing Safe Drinking Water in Provincial Parks

By August 2022, the Ministry of Parks, Culture and Sport improved its processes to provide safe drinking water in provincial parks. It implemented three of the seven recommendations we first made in 2019, and made progress on the four remaining recommendations.

At April 2022, the Ministry was responsible for operating 56 drinking water systems in provincial parks.

In July 2022, the Ministry implemented a new *Safe Drinking Water Policy*. This is significant as it sets consistent, minimum requirements that align with good practice for all drinking water systems in provincial parks. For example, the policy requires all drinking water system operators to complete key water quality testing daily (e.g., chlorine levels) and every two weeks (e.g., test for presence of harmful bacteria in drinking water). Water testing confirms drinking water is safe. Prior to the Ministry setting these expectations, it completed infrequent testing for many of its drinking water systems in provincial parks (consistent with minimum regulatory requirements at the time).

The Ministry also implemented appropriate processes requiring park managers to review operational drinking water system records monthly. In addition, it updated its agreements with municipalities supplying drinking water to provincial parks, requiring municipalities to communicate any drinking water quality issues timely.

The Ministry still needs to:

➢ Consistently document review of drinking water quality results within 48 hours of receiving lab test results, as required by its policy. This supports identifying and addressing drinking water quality concerns quickly.

➢ Prepare start up and shut down procedures for seasonal drinking water systems.

➢ Develop required maintenance procedures specific to each drinking water system it operates, and carry out routine maintenance consistent with expectations.

When a provincial park provides drinking water, visitors rely on the Ministry to provide a safe supply. Effective processes to provide safe drinking water in provincial parks protect public safety and allow provincial parks to attract tourism to the province.

Chapter 19: Saskatchewan Health Authority—Analyzing Surgical Biopsies in Regina and Saskatoon Labs

The Saskatchewan Health Authority is responsible for providing lab services that include analyzing surgical biopsies at its Regina and Saskatoon labs. Together these labs analyze over 390,000 specimens, or about 87,000 cases, per year.

By September 2022, the Authority improved its processes to analyze surgical biopsies efficiently at the Regina and Saskatoon labs. Between April and July 2022, Regina labs took an average of 12.9 days to provide a surgical biopsy diagnosis report; Saskatoon labs took an average of 9.1 days—an improvement from 18.7 days and 12.1 days, respectively, since 2017–18.

The Authority implemented four of the seven recommendations we made in 2018, but has more work to do.

Key improvements included assessing the impact of the labs receiving accreditation through different bodies, entering into an agreement with the Office of the Chief Coroner, implementing a lab IT system to track the location of surgical biopsy specimens throughout the key stages of the lab analysis process, and identifying factors inhibiting timely diagnosis reports (e.g., staff vacancies).

However, the Authority still needs to implement a consistent approach for prioritizing and issuing timely diagnosis reports for surgical biopsies, as the Regina labs do not follow good practice. The Regina labs continue to expect a five-day turnaround time for all biopsy specimens, whereas Saskatoon labs have priority specimens processed in 72 hours. Not being consistent across the province could lead to some patients and healthcare providers having to wait longer for their diagnosis than others, and delayed care for patients.

In addition, the Authority needs to educate healthcare providers on properly completing the new surgical biopsy requisition form, and have staff document all preventative maintenance completed on lab equipment.

Chapter 20: Saskatchewan Health Authority—Maintaining Healthcare Facilities in Saskatoon and Surrounding Areas

The Saskatchewan Health Authority has more work to do in regards to maintaining healthcare facilities located in Saskatoon and surrounding areas. By July 2022, for the ten recommendations

we first made in 2019, we found it implemented two recommendations, partially implemented seven recommendations, and did not make progress on one recommendation.

The Authority regularly reports to senior management about maintenance activities for its key facilities and components in Saskatoon and surrounding areas. Analysis and reporting of maintenance results enables the Authority to assess whether effective maintenance of its key facilities and components is occurring.

While the Authority formally assessed its facility conditions in 2020, it still needs to establish measureable service objectives to assist in determining potential facilities or components at risk and those in immediate need of maintenance. Having minimum condition standards supports taking a risk-informed approach to maintenance planning. Also, the Authority needs to consistently maintain documentation to support its prioritization of capital maintenance projects. Documenting rationale helps to demonstrate selection of projects that best address its needs.

We found the Authority is developing a Building Operations Maintenance Plan for its facilities across the province. The Authority expects the Plan to provide guidance to maintenance staff in several areas, such as standardized preventative maintenance activities (e.g., frequency of maintenance) and guidelines for prioritizing maintenance requests received on demand (i.e., reactive maintenance).

In addition, the Authority initiated a process to begin designing a new maintenance IT system with improved functionality to help staff prioritize work and improve the reliability and completeness of its maintenance data. The Authority expects the new IT system may enable incorporation of planned maintenance activities into future maintenance budgets. The Authority needs to know the expected timing and total dollars needed to sufficiently maintain assets over their entire life cycle.

Lack of accurate information about all key facilities and components increases the risk that the Authority may not effectively prioritize maintenance activities, or make inconsistent decisions about approaches to maintenance.

The Authority's latest assessment of its facilities' conditions in Saskatoon and surrounding areas indicated, overall, facilities are in <u>critical condition</u>. Not completing timely maintenance increases the risk that an asset may fail and cause harm to residents, patients, visitors, or staff.

Chapter 21: Saskatchewan Impaired Driver Treatment Centre—Delivering the Impaired Driver Treatment Program

The Saskatchewan Impaired Driver Treatment Centre provides a residential treatment alternative to incarceration for adults convicted of a second or subsequent impaired driving offence.

Saskatchewan Government Insurance (SGI) reported alcohol and drug involvement as a leading contributing factor in fatal collisions in 2020 causing 36 deaths and 401 injuries.[3] In 2021–22, the Centre provided 6,699 days of care to the 319 clients who were admitted (2020–21: 189 clients).[4]

By July 2022, the Centre implemented the last remaining recommendation from our 2018 audit regarding the impaired driver treatment program.

The Centre developed the remaining program success measures and targets for its three program objectives, and reported results to its Board quarterly. Having clear and well-defined measures

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[3] SGI, 2020 Saskatchewan Traffic Collisions Report, pp. 74–75.
[4] Saskatchewan Impaired Driver Treatment Centre, Annual Report of the Board of Governors for the Year Ending March 31, 2022, p. 5.

assists the Centre in tracking and monitoring progress toward achieving program objectives. Overall, the Centre was meeting its targets for each of the objectives at April 2022.

Chapter 22: Saskatchewan Polytechnic—Carrying Out Applied Research

Saskatchewan Polytechnic (Sask Polytech) provides applied research to governments, corporations, and other third parties, often by entering into agreements for performing applied research. In 2021–22, Sask Polytech earned applied research revenue of $11.1 million.[5]

Effective applied research processes help maintain the viability of research activities, and help protect Sask Polytech's reputation with funding partners (e.g., research funding agencies such as Natural Sciences and Engineering Research Council or industry partners).[6]

By September 2022, Sask Polytech improved its processes to carry out applied research by implementing all five recommendations we made in our 2020 audit.

Sask Polytech:

➢ Expanded on the measures used to assess the success of its applied research beyond annual research revenue

➢ Implemented a new policy requiring all research projects with external funding in excess of $5,000 to have a written agreement between the industry partner and Sask Polytech

➢ Developed a new research database to centralize and track research projects

➢ Developed a new process to require all staff and students to sign off annually on its Code of Conduct

Chapter 23: Saskatchewan Public Safety Agency—Coordinating Provincial Emergency Preparedness

By August 2022, the Saskatchewan Public Safety Agency improved its processes to coordinate provincial emergency preparedness. It took sufficient steps to implement the last remaining recommendation we originally made in our 2015 audit.

The Agency finalized an update to its *Saskatchewan Provincial Emergency Management Plan*, and Cabinet endorsed this updated Plan in May 2022. As part of this update, emergency plans from key stakeholders must now align with the Provincial Emergency Management Plan.[7] The Agency continues to utilize various training opportunities, templates, and tabletop exercises to educate key stakeholders on what it expects in individual stakeholder emergency plans.

The Agency also developed a review process for each key stakeholder's emergency plan to assess each plan's alignment with the Provincial Emergency Management Plan. The Agency expects to complete these reviews by August 2023.

Aligning key stakeholder plans with the Provincial Emergency Management Plan helps the Government respond to emergencies in a timely, efficient, and coordinated manner. This can help reduce the human and financial impact of emergencies, and support the recovery process.

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[5] Sask Polytech financial records.
[6] Industry partners are companies that choose to partner with Sask Polytech in an applied research project.
[7] Key stakeholders include nine government agencies: the Ministries of Environment, Government Relations, Health, Highways, and Social Services along with SaskEnergy, SaskPower, SaskTel, and the Water Security Agency.

Chapter 24: Social Services—Minimizing Employee Absenteeism

By August 2022, the Ministry of Social Services implemented the two remaining recommendations first reported in our 2015 audit related to minimizing employee absenteeism.

The Ministry actively encourages supervisors to take available attendance management training, monitors completion, and regularly provides senior management with information about staff absenteeism. In addition, the Ministry recently assessed the effectiveness of its attendance management strategies and planned to report the results to senior management in fall 2022.

Training promotes understanding of attendance management expectations, and provides guidance to supervisors to address absenteeism issues with their staff. Reporting on attendance management strategies helps senior management understand causes for employee absenteeism and whether actions taken are successfully reducing absenteeism.

Chapter 25: Western Development Museum—Permanently Removing Historical Artifacts

By August 2022, the Western Development Museum fully implemented the one outstanding recommendation we first made in our 2016 audit regarding permanently removing historical artifacts from its collections.

The Museum developed its Collections Development Plan to guide systematic review of planned deaccession projects.[8] It includes a list of artifact collections and items to assess for removal from the collection, and criteria to assess each item. The Museum's Board of Directors approved this plan in November 2020. The Museum started evaluating its collection using the Plan in 2020 and expects to complete this work in five years.

Chapter 26: 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.

From October 1, 2021 to September 30, 2022, the Committee did not consider any chapters from our Reports or annual reports of CIC and its subsidiaries. However, as at September 2022, the Committee is relatively up-to-date on its review of chapters in our Reports related to CIC and its subsidiaries with six chapters yet to review.

The Committee expects to start its review of the 2021–22 annual reports of CIC and its subsidiaries, as well as our Report chapters, in late 2022.

CIC and its subsidiary corporations' implementation of the Committee's recommendations related to our audit work remains strong. As of September 2022, the Government fully implemented 85% of the Committee's recommendations, and partially implemented 71% of the remaining recommendations.

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[8] Deaccession – to officially remove an artifact from listed holdings of a library or museum.

Chapter 27: 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 declined on an overall basis. As of September 2022, the Government fully implemented 60% (September 2021: 74%) of Committee recommendations made during the previous five years, and it partially implemented 49% (September 2021: 64%) of the remaining recommendations.

Between October 1, 2021 and September 30, 2022, the Committee met more frequently and reviewed 139 chapters to be more current in its review of our chapters in our Reports. At September 30, 2022, the Committee had not yet reviewed 71 chapters (2021: 148; 2020: 114 chapters; 2019: 69 chapters).

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