



PROVINCIAL AUDITOR  
*of Saskatchewan*

2023 Report – Volume 1  
Report of the Provincial Auditor to the  
Legislative Assembly of Saskatchewan





## PROVINCIAL AUDITOR *of Saskatchewan*

*Vision:*



A valued legislative audit office, advancing excellence and inspiring confidence in the public sector.

*Mission:*

Preserving independence, we promote accountability and better management of public resources.

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PROVINCIAL AUDITOR  
*of Saskatchewan*

June 2023

The Honourable R. Weekes  
Speaker of the Legislative Assembly  
of Saskatchewan  
Room 129, Legislative Building  
Regina, SK S4S 0B3

Dear Honourable R. Weekes:

I have the honour of submitting my *2023 Report – Volume 1*, to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*.

Respectfully yours,

A handwritten signature in black ink that reads "Tara Clemett".

Tara Clemett, CPA, CA, CISA  
Provincial Auditor







2023 Report–Volume 1



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# The Provincial Auditor's Overview

## 1.0 PREAMBLE

The Office of the Provincial Auditor is the external, independent auditor of the Government of Saskatchewan. Our Office's mission is to promote accountability and better management of public resources, by providing legislators and the public with an independent assessment of the Government's use of public resources. We do this through our audit work and publicly reported results, along with our involvement with the legislative committees charged with reviewing our Reports (i.e., the Standing Committees on Public Accounts and on Crown and Central Agencies).

*The Provincial Auditor Act* makes the Office responsible for auditing the Government of Saskatchewan and approximately 260 agencies. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which Report.

This *2023 Report – Volume 1* provides legislators and the public critical information on whether the Government issued reliable financial statements, used effective processes to administer programs and services, and complied with governing authorities. It includes the results of examinations of different agencies completed by May 5, 2023 with details on annual integrated and performance audits, as well as our follow-up audit work on previously issued recommendations by our Office and agreed to by the Standing Committee on Public Accounts or Standing Committee on Crown and Central Agencies.

**Section 2** of this Overview defines integrated, performance, and follow-up audits, and highlights key findings of each section.

## 2.0 HIGHLIGHTS OF EACH SECTION

### 2.1 Annual Integrated Audits

**Integrated audits** are annual audits of agencies that examine:

- The effectiveness of their financial-related controls (e.g., processes to plan, evaluate, and coordinate financial activities) to safeguard public resources with which they are entrusted
- Their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
- The reliability of the financial statements (where applicable)

Since our *2022 Report – Volume 2*, our Office, along with appointed auditors (if in place), completed annual integrated audits of 58 different agencies with fiscal year-ends between July and December 2022.<sup>1</sup> These include integrated audits of 27 school divisions and 18 pension and employee benefit plans.

<sup>1</sup> **Appendix 1** outlines all agencies we examine. **Appendix 2** lists agencies using an appointed auditor.



This section includes concerns at certain school divisions and one government agency, which means most agencies had effective financial-related controls, complied with financial and governance-related legislative authorities, and prepared reliable financial statements.

Thirteen school divisions require improved monitoring of a key financial IT system and its related IT service provider. The service provider did not update the financial IT system for system vulnerabilities until 2022 (outdated since 2021). Adequate monitoring of the IT system and service provider would help school divisions identify and make decisions about mitigating risks to reduce the likelihood of unauthorized access or changes to the system.

The Ministry of Government Relations requires better financial oversight of the Northern Municipal Trust Account.

The Ministry corrected the Trust Account's 2021 draft financial statements by over \$900,000, but not until February 2023. This delayed providing the Trust Account's annual report to the Legislative Assembly by the dates required by law; the Ministry has not tabled the Trust Account's annual report on time since 2014.

The Ministry also needs to obtain and use updated engineering information when estimating costs to decommission Trust Account landfills, and also obtain legislative authority to provide grants from the Trust Account to northern municipalities for landfills not wholly owned by the Ministry. Accurate and timely financial statement reporting is important for stakeholders who rely on the information to make critical decisions.

## 2.2 Performance Audits

**Performance audits** take a more in-depth look at processes related to the management of public resources or compliance with legislative authorities. Performance audits span various topics and government sectors. In selecting which areas to audit, we attempt to identify topics with the greatest financial, social, health, or environmental impact on Saskatchewan.

This section of the Report includes the results of five non-financial, performance audits completed since our last Report (*2022 Report – Volume 2*).

### Chapter 3: Education—Improving Educational Outcomes for Indigenous Students

**What our Office examined:** The Ministry of Education's processes to implement the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve educational outcomes for Indigenous students.

Education developed the Framework in 2018 with the assistance of Indigenous education organizations, Elders and Traditional Knowledge Keepers, as well as school divisions to offer an approach to improve Indigenous student engagement and achievement.

**Why our Office examined this area:** The overall Indigenous population in Saskatchewan continues to grow, as does Indigenous student enrolments. As of the 2020–21 school year, over 34,000 Indigenous students were enrolled in provincial school divisions. The

persistent disparity in graduation rates, along with other outcome measures like reading levels, between Indigenous and non-Indigenous students makes it important for the education sector to make concerted efforts to improve educational outcomes for Indigenous students. This will benefit both the students and the province as a whole.

**What our Office found:** While the Ministry of Education implemented several initiatives since the Framework’s release in 2018 aimed at improving Indigenous student graduation rates, these graduation rates remained relatively unchanged between 2018–21 at 44.7% of Indigenous students (compared to 88.7% of non-Indigenous students) graduating within three years of beginning Grade 10. The Ministry’s direct involvement in improving Indigenous students’ achievement is essential in making lasting change to Indigenous student educational outcomes.

- 34,000 or **19% of K–12 students self-identified as Indigenous** (in 2020–21) in provincial schools.
- June 2021, **45% of Indigenous students graduated within three years of starting Grade 10** rather than the 65% target.
- Saskatchewan’s Indigenous population has **higher rates of unemployment** than their non-Indigenous counterparts—18.6% compared to 5.6% (2016 data). Living without a high school diploma can be a significant obstacle to employment.
- Assessing Indigenous student numeracy, literacy, attendance and engagement levels **well before Grade 10 is key**.

Education needs to:

- Expand measures and targets set to evaluate Indigenous student academic achievement beyond graduation rates to allow for broader analysis of outcome data, which can inform required change. For example, evaluating Indigenous student achievement well before Grade 10 (e.g., before Grade 7) provides opportunities for early intervention and strategies for Indigenous student success.
- Require enhanced reporting from school divisions on Indigenous student success once expanded measures and targets set.
- Determine actions to address root causes of underperforming initiatives related to Indigenous student success. Sharing summarized reports with school divisions will also aid in identifying successful activities and barriers to implementation.

## Chapter 7: Social Services—Delivering the Saskatchewan Income Support Program

**What our Office examined:** The Saskatchewan Income Support Program (SIS) delivered by the Ministry of Social Services—a core income assistance program offered since 2019.

**Why our Office examined this area:** In 2020, almost 7% of Saskatchewan’s population was living in poverty. SIS is a key program Social Services administers to provide financial assistance for people to meet their basic needs while they work toward self-sufficiency. Effective processes to deliver SIS can assist clients in adequately accessing the Program and receiving the income support needed.

- **Over 17,000 households on SIS** in 2022–23, on average, in any given month; **60% of SIS households comprised of single persons**.
- **Over 5,200 SIS clients have unpaid SaskEnergy or SaskPower bills over \$100, totalling almost \$4.2 million** at February 2023.
- **64% of SIS calls to service centre went unanswered**; only 48% to 66% of SIS calls answered were addressed within expected 20 minutes or less.
- **No set timeframes for planning and support specialists to complete initial planning meetings with SIS clients. We found 10 client files in our testing where the Ministry took between 40 and 220 days to complete the initial planning meeting.**



**What our Office found:** Social Services had effective processes, for the 12-month period ended January 31, 2023, to deliver SIS other than a number of areas.

Social Services needs to:

- Provide potential clients with better access to apply for SIS benefits
- Offer timely case planning supports and provide consistent and timely referrals (e.g., to employment services, addictions counselling)
- Periodically analyze the overall causes of SIS client evictions and unpaid utilities
- Implement further performance measures to assess SIS's effectiveness. For example, measure how long clients stay on SIS.

## Chapter 4: Highways—Conducting Winter Maintenance on Provincial Highways

**What our Office examined:** The Ministry of Highway's processes to conduct winter maintenance on provincial highways. Winter maintenance involves keeping provincial highways clear of snow and ice.

**Why our Office examined this area:** Effective processes for prioritizing snow and ice removal from provincial highways decreases dangerous road and driving conditions. Also, the closure of provincial highways has economic consequences, as ground transportation of goods and services is limited when provincial highways are closed.

**What our Office found:** At January 2023, the Ministry of Highways had effective processes to conduct winter maintenance, but a few areas of improvement are needed.

Highways needs to:

- Sufficiently track whether equipment operators rest for 10 consecutive hours in every 24-hour period, or waive the mandatory rest period. Fatigue increases the risk of causing collisions.
- Clarify terminology on the Highway Hotline (website and application) to allow for consistent and informed decisions about winter driving conditions on highways.
- Set a timeframe for reporting instances where service level expectations were not met and have managers review reports. One instance was reported 79 days after the event.

- 26,500 kilometers of provincial highways; almost **\$60 million spent on winter maintenance in 2021–22.**
- 466 winter maintenance staff operate 436 snowplows and graders.
- The highest service level is to **have snow removed from highway driving lanes and assessed for ice control within 6 hours of a storm ending**; audit found only 16 instances where this service level was not met.
- 19 snowplow or grader incidents in 2021–22, more than the four previous years combined.

## Chapter 5: Saskatchewan Polytechnic—Supporting Success of Indigenous Students

**What our Office examined:** Saskatchewan Polytechnic's processes to support the success of Indigenous students by increasing student enrolment, retention and graduation rates. Sask Polytech uses its Indigenous Student Success Strategy to do this.

**Why our Office examined this area:** Obtaining higher education leads to better outcomes in the labour market. Sask Polytech estimates its average graduate will earn \$505,000 more over their lifetime than someone who only holds a high school diploma. Reducing differences in educational outcomes in Saskatchewan between Indigenous and non-Indigenous people will support more equitable outcomes.

### What our Office found:

Sask Polytech implemented several initiatives (e.g., Indigenous Student Centre programming, application subsidies) aimed at improving Indigenous student success, but has further areas to improve.

Sask Polytech needs to:

- Expand performance measure targets to evaluate the success of its strategies for supporting Indigenous students. For example, there are no targets around Indigenous student enrolment and retention.
- Establish thresholds for when to investigate and take action on unexpected fluctuations in key measures related to Indigenous student success. For example, when Indigenous student enrolments fell by almost 30% between 2019 and 2021, no evaluations were undertaken or action plans set.
- Conduct regular consultations with Indigenous communities about its Indigenous Student Success Strategy
- Verify Indigenous identity of staff in Indigenous-designated positions

- In 2021–22, 15% of nearly 15,000 Sask Polytech students self-identified as Indigenous.
- Sask Polytech's Indigenous Strategy department has 16 staff and spent \$1.35 million on activities related to its Strategy in 2021–22.
- Indigenous student enrolments fell by almost 30% from 3,203 in 2019 to 2,286 in 2021.
- Declining Sask Polytech graduates: 2018: 827 Indigenous graduates; 2021: 648 Indigenous graduates

## Chapter 6: Saskatchewan Workers' Compensation Board—Monitoring Safety Associations' Use of Funding

**What our Office examined:** The Saskatchewan Workers' Compensation Board's processes to monitor safety associations' use of funding for injury prevention and workplace safety.

**Why our Office examined this area:** Saskatchewan ranks the highest in Canada with 4.4 workplace deaths per 100,000 full-time equivalent employees. WCB works with safety



associations to assess and develop safety programs to prevent workplace injuries and deaths.

WCB provides over \$11 million to seven safety associations annually. Effective monitoring of safety associations' use of funding decreases the risk of safety associations not using the money WCB provides for the intended purpose of reducing workplace injury.

**What our Office found:** WCB had effective processes to monitor safety associations, except in the following areas.

WCB needs to:

- Set more detailed expectations on eligible costs—what does WCB consider not eligible for funding use (e.g., alcohol purchases and employee gifts that do not contribute to reducing injury rates)
- Formally review key financial information (e.g., budgets) to determine whether safety associations plan to use funding as WCB expects
- Evaluate safety associations' planned performance (e.g., reduced injury rates for certain employer members) against actual results, and resolve identified issues
- Verify safety associations provide key information to employer members, who pay additional premiums to WCB to pay safety associations

- WCB gave **\$11.2 million to seven safety associations** in 2022.
- Safety associations serve 18 different industries including construction, oil and gas, and hospitality.
- Five industries represented by safety associations had higher injury rates than the overall provincial injury rate in 2022.
- Overall, employers within six safety associations had total injury rates trend down in 2022 from 2021.

## 2.3 Follow-Up Audits

**Follow-up audits** assess the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by the Standing Committees on Public Accounts and on Crown and Central Agencies from their review of our Reports.

Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

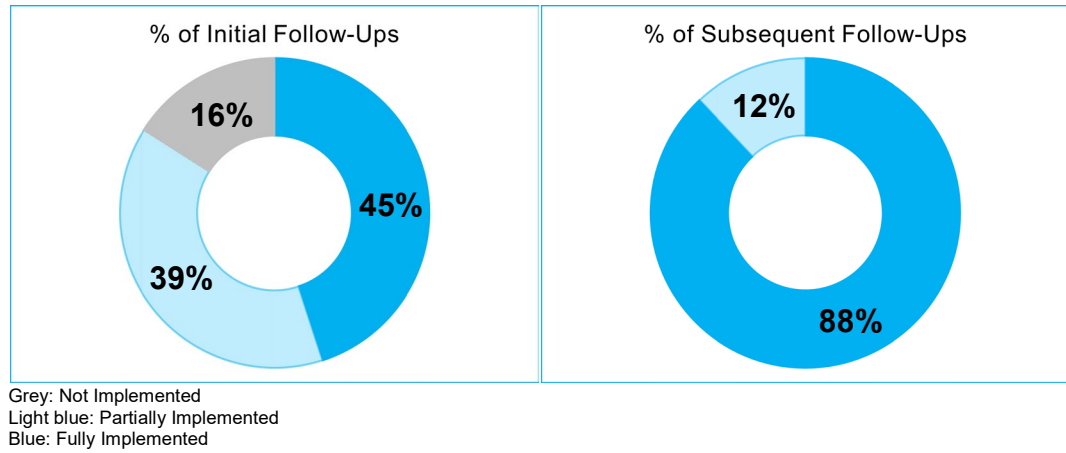
This Section of the Report highlights the results of two follow-up audits, as well as summarizes how quickly government agencies are addressing our recommendations and making process improvements based on the 19 follow-up audits in this Report.

The extent to which agencies implement recommendations demonstrates whether the recommendations reflect areas that are important to improve public sector management, and whether agencies act on them quick enough. We do our first follow-up either two or three years after the initial audit, and every two or three years thereafter until the agency either implements the recommendations or we identify them as no longer relevant. We expect some recommendations will take government agencies a longer period to implement (e.g., five years).

As shown in **Figure 1**, 45% of the audit recommendations in this Report were fully implemented after the initial follow up (i.e., 2–3 years after original audit) at the various

agencies. For agencies with subsequent follow-ups (i.e., >3 years after original audit) in this Report, 88% of audit recommendations have been fully implemented.

**Figure 1—Percentage of Implemented Recommendations**



The following table details the results of the 19 follow-up audits in this Report. It sets out the status of recommendations by agency, grouped by initial and subsequent follow-up audits. As evident from the table, some agencies like the Office of Residential Tenancies succeeded in making improvements in a relatively short period.

Overall, agencies implemented more recommendations on an overall basis (62%) than our most recent Report (*2022 Report – Volume 2*: 59%). We are happy to see agencies acting on our recommendations in a timelier manner, as this means public sector management is improving.

However, further work is needed at some agencies.

The Water Security Agency did not make significant progress on four of our audit recommendations from 2020. The Agency is responsible for monitoring water allocation and usage, mainly from surface water sources in Saskatchewan. Irrigation and municipal water comprise the largest two uses of water, accounting for almost 80% of the surface water currently allocated in the province. The Agency still needs to actively monitor whether the 16,000 water-use licensees comply with their licence conditions, or use more water than allowed. The Agency also needs to develop enforcement procedures and give senior management reports on non-compliance. Effective monitoring is key to Saskatchewan having a sustainable water supply for generations to come.

The Saskatchewan Health Authority also has more work to do for treating patients at risk of suicide in northwest Saskatchewan.

The Authority needs to conduct suicide screening on all emergency department patients at risk of suicide to ensure psychiatric evaluations occur prior to discharge, and follow up with patients at risk of suicide after emergency department discharge. The Authority must also analyze reasons why patients do not attend scheduled appointments for mental health outpatient services or videoconferences with psychiatrists. At March 2023, the Authority had four psychiatrist positions vacant in northwest Saskatchewan. Further analysis of key data is also needed to rationalize services available to patients at risk of suicide.



Chapter Name	Related Report <sup>A,B</sup>	Status of Recommendations				
		Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
<b>Initial Follow-Ups</b>						
Corrections, Policing, and Public Safety—Providing Disaster Assistance	2021 V1	4	4	0	0	0
Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand	2021 V1	6	2	4	0	0
Office of Residential Tenancies—Adjudicating Tenancy Disputes	2021 V1	3	3	0	0	0
Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan	2019 V2	8	2	6	0	0
Saskatchewan Research Council—Purchasing Goods and Services	2020 V1	5	1	2	2	0
Saskatoon School Division No. 13—Kindergarten Readiness to Learn	2021 V1	5	3	2	0	0
Water Security Agency—Regulating Water Use	2020 V1	7	2	1	4	0
<b>Initial Follow-Ups Subtotal</b>		<b>38</b>	<b>17</b>	<b>15</b>	<b>6</b>	<b>0</b>
<b>% of Initial Follow-Ups Subtotal</b>		<b>100%</b>	<b>45%</b>	<b>39%</b>	<b>16%</b>	<b>0%</b>
<b>Subsequent Follow-Up Audits <sup>C</sup></b>						
Education—Capital Asset Planning for Schools	2013 V1 2015 V1 2017 V1 2019 V1 2021 V1	1	1	0	0	0
Energy and Resources—Managing Future Cleanup of Oil and Gas Wells	2012 V2 2015 V1 2018 V1	2	2	0	0	0
Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan	2016 V1 2018 V2 2020 V2	2	2	0	0	0
Health—Coordinating the Appropriate Provision of Helicopter Ambulance Services	2019 V2 2021 V2	3	3	0	0	0
Prairie Spirit School Division No. 206—Maintaining Facilities	2016 V1 2019 V1	6	6	0	0	0
Regina Roman Catholic Separate School Division No. 81—English as an Additional Language Programming	2016 V2 2018 V2 2020 V2	1	1	0	0	0
Saskatchewan Cancer Agency—Screening Program for Breast Cancer	2016 V1 2018 V2 2020 V2	1	1	0	0	0
Saskatchewan Health Authority — Triaging Emergency Department Patients in Saskatoon Hospitals	2013 V2 2016 V1 2018 V2 2021 V1	1	1	0	0	0
Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals	2015 V1 2017 V1 2019 V2	2	0	2	0	0
Saskatchewan Water Corporation—Purchasing Goods and Services	2018 V1 2020 V1	4	4	0	0	0



Chapter Name	Related Report <sup>A,B</sup>	Status of Recommendations				
		Recommendations	Implemented	Partially Implemented	Not Implemented	No Longer Relevant
SaskBuilds and Procurement—Securing the Data Centre	2019 V1 2021 V1	1	0	1	0	0
St. Paul's Roman Catholic Separate School Division No. 20—Promoting Good Student Health	2015 V2 2019 V1 2021 V1	1	1	0	0	0
<b>Subsequent Follow-Ups Subtotal</b>		<b>25</b>	<b>22</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>% of Subsequent Follow-Ups Subtotal</b>		<b>100%</b>	<b>88%</b>	<b>12%</b>	<b>0%</b>	<b>0%</b>
<b>Overall Total</b>		<b>63</b>	<b>39</b>	<b>18</b>	<b>6</b>	<b>0</b>
<b>% of Overall Total</b>		<b>100%</b>	<b>62%</b>	<b>29%</b>	<b>9%</b>	<b>0%</b>

Source: Compiled by the Provincial Auditor of Saskatchewan.

<sup>A</sup> V—means Volume.

<sup>B</sup> The related Report reflects the report in which the Office first made the recommendation(s) (for initial follow-ups) and subsequent reports (for subsequent follow-ups).

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

### 3.0 ACKNOWLEDGEMENTS

Our Office continuously values the cooperation from the staff and management of government agencies, along with their appointed auditors, in the completion of the work included in this Report. We are grateful to the many experts who shared their knowledge and advice during the course of our work.

We also appreciate the ongoing support of the all-party Standing Committees on Public Accounts and on Crown and Central Agencies, and acknowledge their commitment in helping to hold the Government to account. Our Office remains focused on serving the Legislative Assembly and the people of Saskatchewan.

As Provincial Auditor, I am honoured to lead the Office, and our team of professionals. I am truly proud of their diligence and commitment to quality work. Our team's steadfast professionalism helps us fulfill our mission—to promote accountability and better management by providing legislators and Saskatchewan residents with an independent assessment of the Government's use of public resources.

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Eric Grad	Maygen Ring	Zac East
Eric Nyannor	Melanie Heebner	

## 4.0 ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

The Office of the Provincial Auditor is the external, independent auditor of the Government. Through *The Provincial Auditor Act*, the Provincial Auditor, the Office, and staff are independent from the Government. *The Provincial Auditor Act* makes us responsible for auditing the Government of Saskatchewan and approximately 260 agencies.

Our Office promotes accountability and better management through our audit work and public reports along with our involvement with legislative committees charged with reviewing our Reports. We routinely examine the Government's administration of its programs and services.

Our Office uses Canadian professional auditing standards published by CPA Canada to conduct our audits. As required by the Act, the Provincial Auditor reports directly to the Legislative Assembly on the results of all examinations, and highlights matters that require the attention of legislators.

Our Office strives to complete audits of value to legislators and the public. This means selecting audit topics of importance and with higher risk, and sharing the results (whether positive or negative) within a reasonable time. We aim to complete larger and more complex audits within a year of their initiation.

In addition to our Reports on our audit work results, we give legislators two key accountability reports each year—a business and financial plan, and an annual report on operations. These describe the Office, including our purpose, accountability mechanisms, staffing, and key systems and practices. These reports are publicly available on our website, as well as further details about the Office of the Provincial Auditor at [auditor.sk.ca](http://auditor.sk.ca).



# Annual Integrated Audits

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# Chapter 1

## Government Relations—Northern Municipal Trust Account

### 1.0 MAIN POINTS

The Ministry of Government Relations needs to undertake timely, detailed review of the Northern Municipal Trust Account's financial information. We expected to complete the 2021 audit in April 2022, but only completed it in February 2023 because Trust Account management did not provide accurate financial support in a timely manner.

The Ministry did not:

- Adequately supervise staff responsible for recording Trust Account financial information, including ensuring staff have complete and accurate information to prepare financial statements. The Ministry corrected the Trust Account's 2021 draft financial statements by over \$900,000 in February 2023.
- Sufficiently segregate duties of staff responsible for key accounting functions. We found two separate employee timecards without evidence of any review or approval from a second individual.

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

The Ministry also did not:

- Obtain and utilize updated engineering information when estimating costs to decommission Trust Account landfills, and incorporate the new estimated costs into its 2021 draft financial statements submitted for audit
- Have clear legislated authority to make grants from the Trust Account to northern municipalities for landfills not wholly owned by the Ministry

Periodically obtaining and communicating to relevant staff updated cost information related to landfill decommissioning liabilities helps to ensure correct amounts are recorded. Further, in January 2019, the Minister of Government Relations approved a program to fund (through the Trust Account) up to \$4.9 million for the costs related to expanding the Lac La Ronge regional landfill when it did not have clear legislative authority to do so.

Finally, the Ministry did not:

- Provide the Trust Account's annual report to the Legislative Assembly within the timeframes required by law; the Ministry has not tabled the Trust Account's annual report on time since 2014, increasing the risk that legislators do not have sufficient, timely information to monitor the Trust Account's operations.



The Ministry had effective rules and procedures to safeguard the Trust Account's public resources and complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing for the year ended December 31, 2021, other than those areas mentioned above.

The Trust Account's 2021 financial statements are reliable.

## 2.0 INTRODUCTION

The Ministry of Government Relations is responsible for administering the Northern Municipal Trust Account.<sup>1,2</sup> The Trust Account provides for the administration of funds and property held for the following two main purposes:

- To administer and finance the municipal functions and operations (e.g., provide water) of the Northern Saskatchewan Administration District.<sup>3</sup> The Ministry, through the Trust Account, administers all revenues relating to the Northern Saskatchewan Administration District and all moneys appropriated by the Legislature for the purposes of Northern Revenue Sharing and other grant programs. The Trust Account also acts as a municipal operating fund for the unincorporated area in the district (i.e., northern settlements and resort subdivisions).
- To assist northern municipalities in providing quality services to their residents through operating and capital grants (e.g., for funding water and sewer systems to provide residents access to a safe, potable water supply, as well as municipal facilities and equipment)

The Ministry, through the Trust Account, levies and collects taxes for northern hamlets and the Ministry of Government Relations. It remits these taxes, upon receipt, to the respective entities.

At December 2021, the Ministry had six staff located in La Ronge to administer the Trust Account. An additional eight staff, located primarily in La Ronge, provide assistance in addition to their regular municipal advisory, community planning, policy analysis, and management responsibilities.

## 2.1 Financial Overview

In 2021, as shown in **Figure 1**, the Northern Municipal Trust Account had an annual surplus of \$1.3 million (2020: surplus of \$3 million). It managed capital assets (e.g., water treatment plants, sewer systems and buildings) of \$6.7 million (2020: \$6 million).

<sup>1</sup> *The Northern Municipalities Act, 2010*, established the Northern Municipal Trust Account and its purposes.

<sup>2</sup> *The Northern Municipalities Act, 2010*, makes a Cabinet-appointed Board responsible for giving the Minister of Government Relations advice on the allocations of northern operating and capital grants, and changes to laws concerning the Trust Account.

<sup>3</sup> The Northern Saskatchewan Administration District is a geographical area defined under *The Northern Municipalities Regulations* s. 74 that includes 11 northern settlements and 14 resort subdivisions.

Figure 1—Financial Overview

	Actual 2021	Actual 2020
	(in millions)	
Grants from the Ministry of Government Relations (General Revenue Fund)	\$ 25.7	\$ 26.3
Taxation Revenue	3.5	4.8
Lease Fees Revenue	4.7	5.4
Revenue – Other Sources	2.1	2.1
<b>Total Revenue</b>	<b>36.0</b>	<b>38.6</b>
Grants (e.g., Northern Revenue Sharing, water and sewer)	27.1	28.1
Municipal Services	4.9	5.5
Other Expenses	2.7	2.0
<b>Total Expense</b>	<b>\$ 34.7</b>	<b>\$ 35.6</b>
<b>Annual Surplus</b>	<b>\$ 1.3</b>	<b>\$ 3.0</b>
<b>Total Financial Assets</b> (e.g., cash, investments, accounts receivable)	\$ 61.4	\$ 52.9
Capital Assets (e.g., water and sewer, buildings, machinery)	\$ 6.7	\$ 6.0
<b>Total Liabilities</b>	\$ 14.6	\$ 6.6

Source: Adapted from the Northern Municipal Trust Account audited consolidated financial statements for the year ended December 31, 2021.

### 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended December 31, 2021, we found, in all material respects:

- The Ministry of Government Relations had effective rules and procedures to safeguard the Northern Municipal Trust Account's public resources except for the matters described in this chapter
- The Ministry of Government Relations complied with the following authorities governing the Northern Municipal Trust Account's activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matters described in this chapter:

*The Northern Municipalities Act, 2010*  
*The Northern Municipalities Regulations*  
*The Financial Administration Act, 1993*  
*The Executive Government Administration Act*  
 Orders in Council pursuant to the above legislation

- The Northern Municipal Trust Account had reliable financial statements

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audit. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of the Ministry's controls over the Northern Municipal Trust Account. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.



The audit focused on key revenue sources (e.g., taxation, utility, leases, and fuel sales). It included assessing the Ministry's monitoring of the Trust Account's lease and land sales revenues, and the accuracy of the Trust Account's tax calculations and fuel sales.<sup>4</sup> In addition, the audit assessed the reasonability of management's estimates of lease receivables, accrued landfill decommissioning costs, and liability for contaminated sites. It also assessed whether the Ministry properly recorded the Trust Account's fuel inventory on hand at year-end and its share of the Lac La Ronge Regional Waste Management Corporation.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Closer Supervision of Financial Staff Needed

***We recommended the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information. (2015 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee agreement September 15, 2016)***

**Status**—Partially Implemented

Ministry of Government Relations management did not complete a sufficient or timely review of the Northern Municipal Trust Account's financial information. As a result, the 2021 audit identified some significant omissions in the Trust Account's accounting records and in the 2021 draft financial statements presented for audit. We expected to complete the 2021 audit in April 2022, but only completed it in February 2023 because Trust Account management did not provide accurate financial support in a timely manner.

The Ministry maintains sufficiently robust policies and related procedures to guide staff administering the Trust Account's day-to-day financial activities, and for preparing financial reports (including year-end financial statements). The Ministry hired a Director of Finance and Accounting in June 2021 to assist with preparing and reviewing the Trust Account's financial information and annual financial statements. However, the Director left the Ministry in December 2022.

While we found fewer errors in the financial statements prepared for audit compared to prior years, we received incomplete financial information (e.g., related to contractual rights and obligations information and landfill decommissioning liabilities) from the Ministry for audit in March 2022. Management provided updated information in July 2022 and more accurate information in December 2022 regarding the landfill decommissioning liability (see **Section 4.2**). Providing incomplete and untimely information results in audit delays and increases the risk that significant errors may be present in financial statements.

Ministry management carrying out a timely, detailed review of the Trust Account's financial information helps to reduce the risk of errors in accounting records and in financial statements presented for audit. In addition, timely review reduces the risk of delays in the

<sup>4</sup> The Ministry of Environment collects lease and land sales revenue on the Trust Account's behalf.



completion of the annual audit and delays in tabling the Trust Account's annual report (see **Section 4.5**).

Timely completion of financial statements also helps to mitigate the risk associated with financial information changing (e.g., new information relating to a significant estimate such as landfill decommissioning liabilities) when significant time elapses between year-end and the date the financial statements are issued.

## 4.2 Need to Obtain and Share Pertinent Information to Accurately Estimate Landfill Decommissioning Costs

The Ministry of Government Relations had to correct its landfill decommissioning liability estimate in the Northern Municipal Trust Account's 2021 financial statements by over \$900,000. Once it shared updated engineering reports with both accounting staff at the Ministry and with our Office, the Ministry updated the liability.

The Trust Account is responsible for decommissioning 12 different landfills in various communities within the Northern Saskatchewan Administration District.<sup>5</sup> Canadian public sector accounting standards require the Trust Account to record a liability in its financial statements for the expected costs associated with decommissioning landfills.

In April 2018, the Ministry received two engineering reports that included changes to the estimated costs to decommission two of the landfills the Trust Account is responsible for (i.e. Brabant Lake and Missinipe). Ministry staff received further engineering information for these two landfills in 2022. In 2020, the Ministry received additional engineering reports for four other landfills the Trust Account is responsible for (i.e., Bear Creek, Descharme Lake, Garson Lake, and Sled Lake).

Financial staff responsible to calculate and record the estimate of the landfill decommissioning liability in the Trust Fund's financial statements were not made aware of this updated information until December 2022. As a result, the Ministry did not update the landfill decommissioning liability in the Trust Account's financial statements in a timely manner. The Ministry corrected the Trust Account's 2021 financial statements by over \$900,000 in February 2023 based on this updated information.

Further, the Ministry did not communicate the existence of this updated engineering information to our Office until December 2022 causing additional delays in completing the 2021 audit.<sup>6</sup>

The Ministry plans to obtain an updated engineering report for Uranium City in 2023; however, as of February 2023, it does not plan to obtain updated engineering reports to estimate costs for the remaining landfills it is responsible for (i.e., Little Bear, East Trout, Whelan Bay, Camsell Portage and Kinoosao/Sturgeon). Given the significant increase in costs seen at the six landfills with recent engineering reports completed, a significant risk is present that costs of the remaining six landfills are incomplete or inaccurate.

<sup>5</sup> The 12 landfills are located in Bear Creek, Descharme Lake, Garson Lake, Sled Lake, Brabant Lake, Missinipe, Little Bear, East Trout, Whelan Bay, Uranium City, Camsell Portage, and Kinoosao/Sturgeon.

<sup>6</sup> Given the Ministry did not provide updated information to our Office until December 2022, the audits of the Trust Account's financial statements for 2018–20 did not consider this information. Our Office determined the differences would not have a significant nor pervasive impact on the 2018–20 financial statements for the Trust Account as a result of the change in estimate associated with the landfill decommissioning liability.



Landfill decommissioning liabilities are longer term in nature, and the associated costs tend to change over time (e.g., due to changing costs of labour and materials needed, changes to standards used for estimating costs, and/or changes in the levels of contamination).

Not periodically obtaining and communicating to relevant staff updated cost information related to landfill decommissioning liabilities increases the risk that the amounts recorded in the Trust Account's financial statements are incorrect.

1. **We recommend the Ministry of Government Relations regularly update its cost estimates to decommission landfills under the Northern Municipal Trust Account's responsibility.**

### 4.3 Unclear Authority for Landfill Expansion Grant Payments

***We recommended the Ministry of Government Relations clarify the legislated authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.*** (2021 Report – Volume 2, p. 37, Recommendation 2; Public Accounts Committee agreement September 6, 2022)

**Status**—Not Implemented

The Ministry of Government Relations made grant payments from the Northern Municipal Trust Account for a landfill expansion without clear legislative authority to do so.

In January 2019, the Minister of Government Relations approved a program to fund (through the Trust Account) up to \$4.9 million for the costs related to expanding the Lac La Ronge regional landfill.<sup>7</sup> It refers to this program as the Regional Solid Waste Management program.

The regional landfill currently provides waste management services to three northern municipalities, including the Northern Saskatchewan Administration District, and the Lac La Ronge Indian Band. The Ministry expects to benefit from the planned landfill expansion as it owns part of this landfill.

During 2021, the Ministry paid \$0.3 million (2020: \$1.1 million) from the Trust Account for this program. Of the amount paid, \$0.2 million (2020: \$1 million) is a grant (government transfer) because the amount paid benefits municipalities that are not part of the Northern Saskatchewan Administration District.

As of February 2023, neither *The Northern Municipalities Act, 2010*, nor *The Northern Municipalities Regulations* provide authority for the Trust Account to make grants for landfills. In October 2020, the Ministry consulted with legal counsel who indicated this legislation was likely not sufficient authority to make these landfill grant payments. Management indicated they are working on preparing updated regulations to provide clear authority to make landfill grants.

<sup>7</sup> The total estimated capital cost of the regional landfill expansion is \$12.4 million. The Federal Government agreed to fund up to \$7.1 million (for the Lac La Ronge Indian Band), the Provincial Government agreed to fund up to \$4.9 million, and other participating northern municipalities agreed to fund the remaining \$0.4 million.

Making grant payments without clear legislative authority increases the risk of making payments that are inconsistent with the mandate of the Trust Account. To December 2022, the Trust account has paid \$3.8 million in grants under the Regional Solid Waste Management program.

#### 4.4 Segregation of Incompatible Duties Needed

***We recommended the Ministry of Government Relations adequately segregate duties of employees responsible for key accounting functions of the Northern Municipal Trust Account.*** (2018 Report – Volume 2, p. 68, Recommendation 1; Public Accounts Committee agreement February 26, 2020)

**Status**—Partially Implemented

The Ministry did not properly segregate incompatible duties of staff responsible for approving payroll, and making payments.

We found, for 21 different payments tested, one managerial employee completed most of the payment processes. This employee checked calculations for payments, approved these payments and signed the cheques authorizing payments. As a result, the employee could have made inappropriate payments without detection. We reviewed the support for these payments and all appeared to be for appropriate purposes.

We also identified two separate employee timecards where there was no evidence of any review or approval from a second individual. As a result, the employee could have falsified their timecard without detection.

Not properly segregating responsibilities assigned to staff responsible for key accounting functions increases the risk of undetected fraud and error, including inappropriate adjustments to accounting records. This also increases the risk of errors in the Trust Account's financial information.

#### 4.5 Timely Tabling of Annual Reports Needed

***We recommended the Ministry of Government Relations provide the Northern Municipal Trust Account's annual report to the Legislative Assembly in accordance with timelines set in The Executive Government Administration Act.*** (2017 Report – Volume 2, p. 45, Recommendation 1; Public Accounts Committee agreement October 10, 2018)

**Status**—Not Implemented

The Ministry of Government Relations did not table the Northern Municipal Trust Account's annual report to the Legislative Assembly within the timeframes required by *The Executive Government Administration Act*.<sup>8</sup> The Trust Account has not tabled its annual report on time since its 2014 annual report.

<sup>8</sup> *The Executive Government Administration Act*, s.13 requires the Minister responsible to table annual reports within 120-days after the agency's year-end. The Northern Municipal Trust Account has a December 31 year-end. The Minister of Government Relations is assigned responsibility for the Northern Municipal Trust Account.



According to the law, it expects agencies with December year-ends to table their annual reports by the end of April each year (four months after year-end).

The Trust Account's annual reports include its audited financial statements. Difficulties in preparing accurate financial statements delayed completion of the annual reports. The Assembly received the Trust Account's 2019 annual report on May 4, 2021, and 2020 annual report on April 25, 2022.

Delays in the completion of the 2021 annual audit of the financial statements contributed to the Ministry's inability to finalize the Trust Account's 2021 annual report by April 2022.

Not tabling the Trust Account's annual report within the timelines set in legislation results in legislators having insufficient information to monitor the Trust Account's operations and make informed decisions.

## Chapter 2 School Divisions

### 1.0 MAIN POINTS

This chapter summarizes the results of the 2021–22 annual audits of Saskatchewan’s 27 school divisions. The 2021–22 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 we found 13 school divisions across the province did not establish a process by August 2022 to monitor a key financial IT system and the related IT service provider. School divisions remain responsible for managing risks associated with their IT systems and data even when using a service provider. The Ministry of Education needs to work with the impacted school divisions to improve the school divisions’ monitoring of the IT system to reduce the risk of unauthorized access or changes to the system.

Further, Sun West School Division No. 207 finalized and approved a revised IT disaster recovery plan, but the Division had not yet tested it.

Northern Lights School Division No. 113 and Prairie South School Division No. 210 improved their financial-related controls in 2021–22 by restricting access to appropriate users in their financial systems. In addition, Prairie South sufficiently documented approval for new users added to its financial system.

### 2.0 INTRODUCTION

Over 186,000 students attend more than 770 provincially funded schools each day.<sup>1</sup> *The Education Act, 1995*, and related regulations set out the roles and responsibilities of the Ministry of Education and Saskatchewan’s 27 school divisions.

Elected Boards of Education (school boards), including the Conseil des Écoles Fransaskoises No. 310 (French language schools), are responsible for administering and managing provincially funded schools (i.e., public, separate, or French language). **Figure 1** provides the combined financial results of the 27 school divisions for 2020–21 and 2021–22.

**Figure 1—School Divisions’ Combined Financial Results**

	2021–22	2020–21
	(in billions)	
Grants from the Ministry of Education	\$ 1.9	\$ 1.9
Other Revenue (e.g., property taxes, school generated funds)	0.4	0.5
<b>Total Revenue</b>	<b>2.3</b>	<b>2.4</b>
<b>Total Expense</b>	<b>2.4</b>	<b>2.3</b>
<b>Annual (Deficit) Surplus</b>	<b>\$ (0.1)</b>	<b>\$ 0.1</b>

<sup>1</sup> [publications.saskatchewan.ca/#/products/103519](https://publications.saskatchewan.ca/#/products/103519) (8 February 2023); provincially funded schools do not include schools under the responsibility of First Nations or private schools.



	2021–22	2020–21
	(in billions)	
Net Financial Assets <sup>A</sup>	\$ 0.2	\$ 0.3
Non-financial Assets <sup>B</sup>	\$ 2.3	\$ 2.3

Source: Audited school division financial statements for years ending August 31.

<sup>A</sup> Net financial assets are financial assets (e.g., cash, receivables) less liabilities (e.g., accounts payable, debt).

<sup>B</sup> Non-financial assets includes capital assets such as schools and busses.

## 3.0 AUDIT CONCLUSIONS

Our Office worked with appointed auditors to carry out the annual integrated audits of the school divisions. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*. See **Appendix 2** in this Report for the name of each school division and its appointed auditor.

**In our opinion, for the year ended August 31, 2022, we found, in all material respects:**

- **Each school division had effective rules and procedures to safeguard public resources except for the matters reported in Section 4.0**
- **Each school division complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

*The Education Act, 1995*

*The Education Regulations, 2019*

*The School Division Administration Regulations*

*The Government Service Organizations*

*(Provincial Sales Tax) Remission Regulations*

*The Education Property Tax Act*

*The Financial Administration Act, 1993* (section 38)

*The Pension Benefits Act, 1992* (section 44)

*The Pension Benefits Regulations, 1993* (section 38)

*Pension Benefit Standards Regulations, 1985*

(Canada) (sections 9[1], 11[1])

- **The financial statements of each school division are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audits. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of each school division's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

As school divisions' expenses consist primarily of payroll and other goods and services, each audit included examining processes for preparing and processing payroll, and ordering, paying for, and receiving goods and services. Also, as each school division uses IT systems to operate, audits included examining school divisions' processes to safeguard financial-related IT systems and data.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Improved Monitoring of IT Service Provider Needed

***We recommended the Ministry of Education work with impacted school divisions to establish a process to monitor the key financial IT system and the IT service provider.*** (2022 Report – Volume 1, p. 17, Recommendation 1; Public Accounts

Committee has not yet considered this recommendation as of May 5, 2023)

**Status**—Partially Implemented

During 2021–22, school divisions did not adequately monitor a key financial IT system and the related service provider. Thirteen school divisions across the province use this key financial IT system.

The third party service provider, who manages the IT system, did not update the financial system’s software for identified system vulnerabilities until 2022. Keeping software updated can decrease the ability of hackers to exploit known data bugs or weaknesses to adversely affect programs, data, computers or a network. It also reduces the risk of unauthorized access or changes to the IT system.

The Ministry of Education and impacted school divisions did not establish a process to monitor the key financial IT system and the IT service provider in 2021–22. School divisions remain responsible for managing risks associated with their IT systems and data even when using a service provider. Improved monitoring of the IT system and the service provider would help school divisions identify risks (e.g., security vulnerabilities, cybersecurity risks) and make decisions about mitigating identified risks.<sup>2</sup>

### 4.2 Sun West School Division No. 207—Disaster Recovery Plan Requires Testing

***We recommended Sun West School Division No. 207 formally document its IT disaster recovery plan.*** (2017 Report – Volume 1, p. 22, Recommendation 2; Public

Accounts Committee agreement June 12, 2018)

**Status**—Partially Implemented

During 2021, Sun West School Division No. 207 contracted with a third party to provide Sun West with various IT infrastructure and services (e.g., servers, data back-up). In September 2022, Sun West finalized and approved a revised disaster recovery plan. The Division had yet to test its revised disaster recovery plan.

Without an up-to-date and tested disaster recovery plan, Sun West does not know whether it could continue to deliver its programs and services if disruption or damage occurred to its key IT systems (e.g., accounting, student data). Regular testing of its disaster recovery plan would confirm the plan’s effectiveness, relevance, and identify necessary updates.

<sup>2</sup> Cybersecurity risks include risk of loss or theft of confidential information or damage/failure of an IT system. Common threats include ransomware, viruses, worms, spyware, and phishing attacks.



## 5.0 IMPLEMENTED RECOMMENDATIONS BY SCHOOL DIVISION

**Figure 2** sets out, by school division, each past recommendation and key actions taken during 2021–22 to implement it.

**Figure 2—Implemented Recommendations by School Division**

Past Recommendations (Initial PAS Report, Date of PAC Agreement) <sup>A</sup>	Key Actions Taken During 2021–22 to Implement Recommendations
<b>Northern Lights School Division No. 113</b>	
We recommended Northern Lights School Division No. 113 appropriately restrict user access to its financial system. ( <i>2022 Report – Volume 1</i> , p. 17, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)	During 2021–22, Northern Lights appropriately restricted user access to its financial system to users independent of financial processes.
<b>Prairie South School Division No. 210</b>	
We recommended Prairie South School Division No. 210 appropriately restrict user access to its financial system. ( <i>2022 Report – Volume 1</i> , p. 18, Recommendation 3; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)	During 2021–22, Prairie South reviewed and approved appropriate changes to user access to its financial system.
We recommended Prairie South School Division No. 210 document approval for granting new user access to its financial system. ( <i>2022 Report – Volume 1</i> , p. 18, Recommendation 4; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)	During 2021–22, Prairie South sufficiently documented approval for granting new user access to its financial system.

<sup>A</sup> PAS: Provincial Auditor Saskatchewan

PAC: Standing Committee on Public Accounts





## Performance Audits

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## Chapter 3

# Education—Improving Educational Outcomes for Indigenous Students

### 1.0 MAIN POINTS

In 2018, the Ministry of Education renewed its commitment to work collaboratively with educational partners to improve Indigenous student achievement. Improving educational outcomes, including graduation rates, for Indigenous students is important as there is a significant disparity between Indigenous and non-Indigenous students.

For example, 37% of Indigenous students in the Regina Public School Division were reading at or above Grade 3 reading levels in 2020–21 compared to the entire Grade 3 student population at 58%. This disparity, along with Saskatchewan’s Indigenous population growth, makes it integral for the Ministry to drive concerted efforts to improve educational outcomes for Indigenous students.

We assessed the Ministry of Education’s processes to implement the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve educational outcomes for Indigenous students. The Ministry plans to renew its Framework in 2022–23.

In 2020–21, approximately 34,000 of 184,000 kindergarten to Grade 12 students (almost 19%) in provincial schools self-identified as Indigenous.

At March 2022, we found that while the Ministry had implemented several initiatives (e.g., Following Their Voices) aimed at improving Indigenous student graduation rates, these graduation rates remained relatively unchanged since 2018 when the Ministry implemented its Framework (2021: 44% of Indigenous students graduating within three-years of beginning Grade 10).

We found the Ministry needs to:

- Expand measures and targets it sets for Indigenous student academic achievement beyond graduation rates, to allow broader analysis of outcome data which can inform required change. It is important to consider assessing Indigenous student numeracy, literacy, attendance, and engagement levels at grades well before Grade 10.
- Require enhanced reporting from school divisions on Indigenous student success related to expanded measures and targets.
- Determine actions to address root causes of underperforming initiatives related to Indigenous student success. For instance, the Following Their Voices initiative affects about 25% of Indigenous students in provincial schools, but it is not implemented sector-wide.

The Ministry’s direct involvement in supporting the education sector’s goals and strategies associated with improving Indigenous students’ achievement is essential in making lasting changes to Indigenous student educational outcomes.



## 2.0 INTRODUCTION

This chapter reports the results of our audit of the Ministry of Education's processes to implement the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve educational outcomes for Indigenous students.

In June 2018, the Ministry released the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*. Through the Framework, the Ministry committed to work collaboratively with all its educational partners to strengthen relationships and achieve an equitable and inclusive system that benefits all learners.<sup>1</sup>

The Framework is the umbrella for all actions related to prekindergarten to Grade 12 Indigenous student education as well as offers an approach to improving Indigenous student engagement and achievement.

### 2.1 Ministry's Role in Improving Indigenous Student Success and Graduation Rates

*The Education Act, 1995*, assigns responsibility to the Ministry of Education for all matters relating to early learning, elementary, and secondary education—this includes the education of First Nations, Métis and Inuit (i.e., Indigenous) students.<sup>2</sup>

The Ministry provides leadership and direction to the prekindergarten through Grade 12 education sector. It supports the sector through funding, governance and accountability, with a focus on improving student achievement.<sup>3</sup>

The Act makes the Ministry responsible for overseeing school divisions. To fulfill this responsibility, the Ministry works with elected Boards of Education and appointed directors, as well approves school divisions' budgets annually.<sup>4</sup> The Act also assigns school divisions the responsibility for providing education to all students, including to Indigenous students.<sup>5</sup>

In 2013, the Ministry of Education, school divisions, and participating First Nations Education Authorities formed the Provincial Leadership Team to lead and coordinate the development and implementation of the Education Sector Strategic Plan (ESSP).<sup>6,7</sup>

The ESSP included the following goals particularly relating to the education of Indigenous students:<sup>8</sup>

- Improve three-year graduation rates from 35% in June 2012 to at least 65% by June 30, 2020

<sup>1</sup> *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 14.

<sup>2</sup> *The Education Act, 1995*, s. 3(1) and 3(1.1).

<sup>3</sup> Ministry of Education, *Annual Report for 2021–22*, p. 5.

<sup>4</sup> *The Education Act, 1995*, s. 280.

<sup>5</sup> *Ibid.*, s. 85.

<sup>6</sup> The Education Sector Strategic Plan (ESSP) is a multi-year strategic plan focused on specific outcomes and achieving goals set out in the *Saskatchewan Plan for Growth: Vision 2020 and Beyond*.

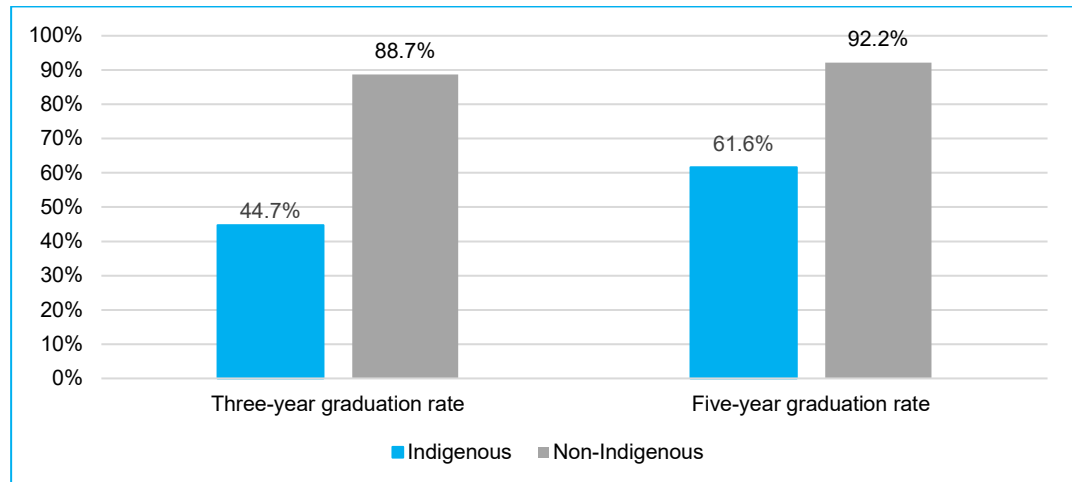
<sup>7</sup> First Nations Education Authorities are legally-constituted entities established by federal statute to provide education services to participating First Nations.

<sup>8</sup> The original ESSP expired in 2020; however, due to delays caused by the pandemic, the Ministry rolled forward target dates in the ESSP to June 30, 2022.

- Improve five-year graduation rates from 50% in June 2014 to at least 75% by June 30, 2020<sup>9</sup>

**Figure 1** shows that the Ministry did not achieve these targets by June 30, 2021. At June 30, 2021, the Indigenous student three-year graduation rate was closer to 45%, rather than the targeted 65%. Although the educational attainment of Indigenous students improved over the last decade, there is still a significant disparity in three- and five-year graduation rates between Indigenous and non-Indigenous students.

**Figure 1—Graduation Rates for Indigenous and Non-Indigenous Students at June 30, 2021**



Source: Ministry of Education, *Annual Report for 2021–22*, p. 15.

## 2.2 Importance of Indigenous Student Success

The United Nations Declaration on the Rights of Indigenous Peoples states that Indigenous individuals, particularly children, have a right to:

- All levels and forms of education without discrimination
- Access, when possible, to an education in their own culture and provided in their own language
- Dignity and diversity of their cultures, traditions, histories and aspirations, which shall be appropriately reflected in education
- Improvement of economic and social conditions, including areas such as education, employment, and vocational training and retraining<sup>10</sup>

According to the Organisation for Economic Co-operation and Development, Indigenous children generally have not had access to the same quality of education as other children in their country. One reason cited is that neither school leaders nor teachers are effectively prepared to teach Indigenous students, nor do they have the necessary resources to help Indigenous students develop their capabilities and confidence.<sup>11</sup>

<sup>9</sup> The Ministry measures graduation rates based on the number of years it takes a student to graduate after beginning Grade 10.

<sup>10</sup> *United Nations Declaration on the Rights of Indigenous Peoples*, Articles 14.1, 14.2, 15, and 21.

<sup>11</sup> Organisation for Economic Co-operation and Development, *Supporting Success for Indigenous Students*, p. 2.



### 2.2.1 Indigenous Population Continues to Grow

The growth in Canada's Indigenous peoples population further emphasizes the need for the education sector to focus on the schooling of Indigenous students, and their success.<sup>12</sup> Indigenous peoples represented about 17% of Saskatchewan's population based on the 2021 national census, and they are generally younger than the non-Indigenous population.

Saskatchewan's Indigenous children aged 14 and under represent 32% of the Indigenous population, while similarly aged non-Indigenous children represent about 17% of the non-Indigenous population.<sup>13</sup> By 2036, Statistics Canada projects Saskatchewan and Manitoba as having the highest proportion of Indigenous peoples in their total population representing one Indigenous person per five people in the provinces.<sup>14</sup>

As the overall Indigenous population in Saskatchewan continues to grow, so does Indigenous student enrolments. As of the 2020–21 school year, over 34,000 Indigenous students enrolled in provincial school divisions.<sup>15</sup>

### 2.2.2 Disparity in Indigenous Educational Outcomes

The disparity in graduation rates between Indigenous and non-Indigenous students, along with Saskatchewan's increasing Indigenous population growth, makes it important for the education sector to make concerted efforts to improve educational outcomes for Indigenous students, which benefits both the students and the province as a whole.

Living without a high school diploma can be a significant obstacle to employment. As of 2016, Saskatchewan's Indigenous population continued to have higher rates of unemployment than their non-Indigenous counterparts—18.6% compared to 5.6%.<sup>16</sup> Improving Indigenous student educational outcomes will also expand the education level and skills of the labour force, as well as reduce costs in justice and corrections, child and family services, healthcare and social assistance.<sup>17</sup>

The legacy of residential schools also profoundly impacts outcomes for Indigenous peoples in terms of education, employment, health, suicide, offending and victimization rates, as well as the number of children in care.<sup>18,19</sup> Saskatchewan proportionally has a large residential school survivor populace—20 schools in the province recognized in the *Indian Residential School Settlement Agreement*—causing additional barriers to educational success.<sup>20</sup> The Inspiring Success Framework helps the Ministry and its education sector partners to seek to advance reconciliation through education.<sup>21</sup>

<sup>12</sup> [www.150.statcan.gc.ca/n1/daily-quotidien/220921/dq220921a-eng.htm?indid=32990-1&indgeo=0](http://www.150.statcan.gc.ca/n1/daily-quotidien/220921/dq220921a-eng.htm?indid=32990-1&indgeo=0) (17 January 2023).

<sup>13</sup> [www.saskatchewan.ca/government/government-data/bureau-of-statistics/population-and-census](http://www.saskatchewan.ca/government/government-data/bureau-of-statistics/population-and-census) (13 December 2022).

<sup>14</sup> [www.150.statcan.gc.ca/n1/daily-quotidien/150917/dq150917b-eng.htm](http://www.150.statcan.gc.ca/n1/daily-quotidien/150917/dq150917b-eng.htm) (18 October 2022).

<sup>15</sup> Adapted from information provided by the Ministry of Education.

<sup>16</sup> Saskatchewan Bureau of Statistics, *Saskatchewan Labour and Education: 2016 Census of Canada*, p. 2.

<sup>17</sup> *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 12.

<sup>18</sup> *Ibid.*, p. 5.

<sup>19</sup> In 2015, the Truth and Reconciliation Commission of Canada published its report detailing abuse experienced by Indigenous children in residential schools, where an estimated 3,200 children died from poor living conditions. The Commission also published 94 'Calls to Action' urging all levels of government—federal, provincial, territorial and Indigenous—to work together to change policies and programs in a concerted effort to repair the harm caused by residential schools and move forward with reconciliation. [www.ehprnh2mwo3.exactdn.com/wp-content/uploads/2021/01/Calls\\_to\\_Action\\_English2.pdf%20](http://www.ehprnh2mwo3.exactdn.com/wp-content/uploads/2021/01/Calls_to_Action_English2.pdf%20) (23 March 2023).

<sup>20</sup> [www.teaching.usask.ca/indigenoussk/import/residential\\_schools.php](http://www.teaching.usask.ca/indigenoussk/import/residential_schools.php) (19 October 2022).

<sup>21</sup> *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 5.

The Ministry's direct involvement in supporting the education sector's goals and strategies associated with improving Indigenous students' achievement is integral in making lasting change to Indigenous student educational outcomes.

### 3.0 AUDIT CONCLUSION

For the period ended March 31, 2022, we concluded the Ministry of Education had, other than in the following areas, effective processes to implement the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve outcomes for Indigenous students.

The Ministry needs to:

- Expand measures and targets it sets for Indigenous student academic achievement beyond graduation rates
- Require enhanced reporting from school divisions on Indigenous student success
- Determine actions to address root causes of underperforming measures related to Indigenous student success

Figure 2—Audit Objective, Criteria, and Approach

**Audit Objective:**

To assess whether the Ministry of Education had effective processes, for the period ending March 31, 2022, to implement the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve outcomes for Indigenous students.

**Audit Criteria:**

Processes to:

**1. Coordinate implementation of Framework**

- Determine key success factors of Framework (e.g., indicators, measures)
- Assign resources and responsibilities for Framework implementation (e.g., engage third parties, obtain personnel with appropriate skills, technology, data collection)
- Implement actions in Framework as planned
- Mitigate barriers (e.g., internal or external resource availability, continuous student transfers, COVID-19 pandemic) to Framework implementation

**2. Monitor success of Framework**

- Measure progress regularly (e.g., analyze data, define reporting requirements)
- Adjust actions as required (e.g., determine improvement opportunities)
- Keep key stakeholders (e.g., school divisions, Indigenous partners) informed of progress and successful actions

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined the Ministry's procedures, policies, strategies, and reports relating to implementing the Framework. We assessed the Ministry's processes to establish key success measures, coordinate both internal and external resources, communicate with education partners, and monitor progress of improving outcomes for Indigenous students. We tested a sample of education partners' reporting to verify reporting met Ministry expectations and was timely. We used an external consultant with expertise in the area to help us identify good practice and to assess the Ministry's processes.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Various Parties Involved in Educating Indigenous Students

The Ministry of Education is responsible for providing education to all students in provincially run schools and works alongside First Nations Education Authorities to strengthen supports available to Indigenous students learning at federally-funded schools.

The Ministry is responsible for, and the funding of, the provincial school system and oversees its 27 school divisions. Each First Nations with a school on its reserve (i.e., First Nations schools) controls its own school and is responsible for educating its on-reserve students using federal funding.

School divisions provide education services to all prekindergarten to Grade 12 students, including some Indigenous students, within 737 schools across the province.<sup>22</sup> An additional 84 First Nations schools in Saskatchewan educate 19,709 K–12 students.<sup>23</sup>

In 2020–21, approximately 34,000 of 184,000 kindergarten to Grade 12 students (almost 19%) in provincial schools self-identified as Indigenous.<sup>24</sup>

Collaboration between the provincially-funded education system and First Nations-operated schools (i.e., federally-funded schools) is important to build greater capacity to strengthen supports and learning success for all Indigenous students in Saskatchewan.

### 4.2 Inspiring Success Framework Outlines Vision, Goals and Guiding Principles

The Ministry of Education released its *Inspiring Success: First Nations and Métis PreK–12 Policy Framework* in June 2018 replacing the previous Framework from 2009.<sup>25</sup> It contains key elements including a vision, goals, and guiding principles.

The Ministry developed the Framework with the assistance of Indigenous education organizations, Elders and Traditional Knowledge Keepers, and school divisions.

The vision outlined in the Framework is to have a provincial education system that includes Indigenous systems, cultures and languages to ensure an equitable and inclusive system that benefits all learners.

The Framework intends to guide actions related to Indigenous education as follows:

- Guide the development of Indigenous education plans at the provincial, school division and school levels
- Offer an approach to improve Indigenous student engagement and achievement through policy, programs, and curriculum; partnership building; shared decision-making; and accountability

<sup>22</sup> Ministry of Education, *Annual Report for 2021–22*, p. 10.

<sup>23</sup> Information taken from the Indigenous Services Canada portal.

<sup>24</sup> Adapted from data provided by the Ministry of Education.

<sup>25</sup> *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 1.



- Support infusion of Indigenous content, perspectives and ways of knowing into renewed curricula (e.g., teaching Indigenous cultures, languages and histories)

The Framework also sets out five policy goals, as shown in **Figure 3**.

**Figure 3—Framework Policy Goals**

1. Indigenous language and cultures are valued and supported
2. Equitable opportunities and outcomes for Indigenous learners
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with Indigenous people at the provincial and local levels
4. Culturally-appropriate and authentic assessment measures that foster improved educational opportunities and outcomes
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation

Source: *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 14.

We found none of the goals within the Framework indicated how or when the Ministry plans to measure its success. Having measurable goals helps organizations monitor progress and whether changes are needed. See **Recommendation 1**.

The Ministry considers high school graduation to be a key step in helping young people realize healthy and fulfilling lives. The Framework highlights the current disparity between Indigenous and non-Indigenous graduation rates with one of its intended outcomes to reduce the gap.

As shown in **Figure 1**, a large gap in three- and five-year graduation rates between Indigenous and non-Indigenous students persists. About 60% of Indigenous students graduate from Grade 12 within five years after starting Grade 10, compared to over 90% of non-Indigenous students. This potentially leaves close to 40% of Saskatchewan's Indigenous students significantly disadvantaged without a high school diploma, limiting their employment opportunities.

As shown in **Figure 4**, graduation rates for Indigenous students remain stable and have not significantly increased since 2018 (i.e., the Framework's last update), indicating the Ministry has further work to do to improve graduation rates, and expand and implement the Framework's initiatives. The Ministry indicated it plans to update and renew the Framework in 2022–23.

**Figure 4—Indigenous Student Graduation Rates 2018–21**

	Within 3 Years (%)	Within 5 Years (%)	Within 8 Years (%)
<b>June 2021</b>	44.7	61.6	67.3
<b>June 2020</b>	46.7	62.6	68.1
<b>June 2019</b>	43.4	61.0	67.2
<b>June 2018</b>	44.5	59.4	65.4

Source: Ministry of Education, *Annual Report for 2021–22*, p. 15. This shows graduation rates for Indigenous students in provincial schools only.



### 4.3 Partnerships Support Indigenous Students' Success

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The Ministry of Education recognizes partnerships between the provincial education sector and First Nations education systems enhance Indigenous student learning.

As part of the Framework, the Ministry works with school divisions, First Nations Education Authorities, Elders, Knowledge Keepers, and Indigenous communities to carry out initiatives aimed at improving Indigenous student success (see further discussion of initiatives in **Section 4.6**).

These partners provide support ranging from feedback on improving Indigenous student success to implementing the actions associated with each initiative (e.g., revising curriculum to incorporate traditional Indigenous teachings).

### 4.4 Ministry Strategic Plans Lack Specific Measures and Targets for Indigenous Students

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The Ministry of Education's strategic plans that strive to reduce education gaps among Indigenous students lack measurable goals related to Indigenous student success.

As noted in **Section 4.2**, none of the five goals within the Inspiring Success Framework developed in 2018 include specific measures for the Ministry to strive toward or to evaluate.

The Ministry's Education Sector Strategic Plan (ESSP) created in 2014 is another key planning document used to coordinate plans between the Ministry and school divisions. The ESSP contains several goals and outcomes for student achievement, but the majority of its goals are not Indigenous-student specific.

The Ministry developed the ESSP nearly a decade ago (e.g., 2014–20) to outline the strategic direction of the provincial education system and to align the priorities and outcomes between the Ministry and school divisions (First Nations schools are not subject to the ESSP). As a result of the pandemic, the Ministry delayed the release of its new education strategic plan. The Ministry instead extended timeframes for ESSP outcomes in one-year intervals in both 2021 and 2022, but made no changes to targets. The Ministry plans to release its updated Provincial Education Plan (i.e., the new ESSP) during the 2023–24 school year.

The Ministry and school divisions report progress on ESSP established outcomes in their annual reports.

We found the Ministry and school divisions only consistently reported on **Indigenous student achievement** for one ESSP outcome—graduation rates. The ESSP expected the following outcome be achieved by June 2022:<sup>26</sup>

- Increase three-year graduation rate from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75% for Indigenous students

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<sup>26</sup> The Framework indicates a June 2020 timeframe to achieve the ESSP outcomes, but were extended to June 2022 due to disruptions from the COVID-19 pandemic.

The remaining outcomes outlined in the ESSP, require annual reporting on an **overall student basis**. These included that by June 30, 2022:

- 80% of students will be at grade level or above in reading, writing, and math
- Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate
- Children aged 0–6 years will be supported in their development to ensure 90% of students exiting kindergarten are ready for learning in the primary grades<sup>27</sup>

These three measures apply to all students across the province with no expectation to assess or to report on how Indigenous students perform.

Setting additional measures and targets that focus on improving Indigenous student achievement (such as numeracy, literacy, attendance, and Indigenous-student feedback and engagement assessments) would allow the Ministry to analyze detailed data and identify needed improvements to share with school divisions.

Further, as noted in **Section 4.5**, the Ministry should consider setting additional measures to track Indigenous student performance before Grade 10. Undertaking broader analysis of Indigenous-student outcome data is key to understanding trends and barriers, informing change, and determining whether key strategies and initiatives are increasing success and achievement for Indigenous students.

1. **We recommend the Ministry of Education expand its measures and targets related to its Inspiring Success Framework for Indigenous students beyond graduation rates.**

## 4.5 Monitoring of Indigenous Student Success Needs to Start Before Grade 10

The Ministry of Education should evaluate Indigenous student achievement before Grade 10 (see **Recommendation 1**).

Graduation rates focus on student achievement once a student reaches Grade 10, specifically assessing whether a student graduates from Grade 12 three or five years after starting Grade 10. By focusing measurement efforts on an older grade level, the Ministry increases the risk of students leaving the education system before intervention occurs.

Some Indigenous students may not stay in school; therefore, waiting until Grade 10 to start measuring Indigenous student performance is too late to provide early intervention or to apply initiatives for Indigenous student success.

Good practice suggests the Ministry track and report on Indigenous student academic achievement outcomes before Grade 7. A strong start to education provides students with the opportunity to develop skills needed to be successful in school and life. As learning is a cumulative process, difficulties early on can have a lasting effect throughout a student's education.<sup>28</sup>

<sup>27</sup> *Education Sector Strategic Plan Level 1 Cycle 4 Extended (2020–21)*.

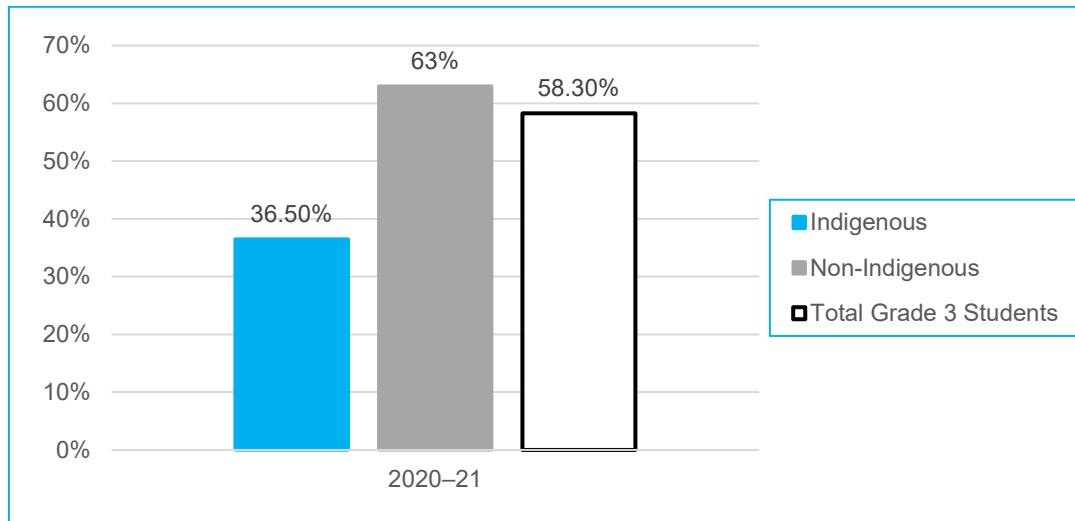
<sup>28</sup> [www.sac-oac.ca/sac-work/early-identification-intervention](http://www.sac-oac.ca/sac-work/early-identification-intervention) (25 January 2023).



We found some school divisions chose to report on Indigenous student performance separately for other outcomes listed in the ESSP. The Ministry neither expects nor requires school divisions to report on outcomes beyond those of the ESSP, nor does it use the data to determine ways to improve educational outcomes for Indigenous students.

For example, 21 out of 27 school divisions reported Indigenous student achievement separately relating to reading at grade level (i.e., Grade 3 reading levels) in their 2020–21 annual reports. As shown in **Figure 5**, 36.5% of Indigenous students in the Regina Public School Division were reading at or above Grade 3 reading levels in 2020–21 compared to the entire Grade 3 student population at 58.3%.<sup>29</sup>

**Figure 5—2020–21 Regina Public School Division Students Meeting Grade 3 Reading Levels**



Source: Regina Public Schools Annual Report – 2020–21.

When students read at grade level, it helps set them up for educational success in other subjects. The Ministry and school divisions identifying key educational outcomes (like reading levels) where Indigenous students are falling behind is imperative to making improvements early enough in their learning path.

## 4.6 Key Initiatives Set to Meet Inspiring Success Framework Goals

While the Ministry of Education established several initiatives to assist in meeting the goals of its Inspiring Success Framework, the Ministry needs to require enhanced reporting from school divisions and determine actions to address root causes of underperforming measures related to Indigenous student success.

The Ministry set the Framework to guide and inform the planning and execution of specific initiatives aimed at improving outcomes for Indigenous students. The Ministry designed initiatives (e.g., Following Their Voices, Invitational Shared Services Initiative) to improve Indigenous student academic success; however, reporting from third parties (i.e., those responsible for implementing initiatives) needs improvement.

<sup>29</sup> Regina Public Schools Annual Report – 2020–21, p. 16.

Since 2018, the Ministry has undertaken curriculum renewal, incorporating Indigenous content, perspectives and ways of knowing across all areas of learning.<sup>30</sup> For example, school divisions have Elders teach all students about Indigenous culture (including smudging ceremonies), students participate in Indigenous-led events such as Orange Shirt Day, and students learn about reconciliation and Treaty content.<sup>31</sup>

This section outlines the Framework initiatives that receive the most significant annual funding (over \$1 million) from the Ministry.<sup>32</sup>

#### 4.6.1 Following Their Voices Initiative

Following Their Voices (FTV) is an initiative designed to improve Indigenous student outcomes by engaging and supporting students through changes in student-teacher relationships and interactions, teacher instructional practices and the learning environment.<sup>33</sup> It was designed for teachers to better understand the historical inequities of Indigenous peoples and to critically examine their relationships and instructional approaches with Indigenous students.

A formal FTV Leadership Team leads the initiative with representation from Indigenous education organizations, Elders, provincial school divisions and the Ministry.

Under the direction of the Ministry and the FTV Leadership Team, the Priority Action Team operates to develop, organize, and implement FTV in provincial and First Nations schools in Saskatchewan. Ten Ministry staff comprise the Priority Action Team, including an Executive Director, Executive Coordinator, four managers, and four FTV facilitators. Facilitators work with teachers at schools implementing FTV to revise instructional strategies for Indigenous students.

Schools wishing to participate in FTV must apply and receive Ministry approval. The Ministry provides funding to schools for a school-based facilitator position to work directly with participating teachers in supporting, observing, monitoring, and providing feedback as they implement a range of culturally-responsive instructional strategies for Indigenous students.

In 2020–21, the Ministry provided \$2.18 million to schools for FTV. See **Figure 6** for information on annual funding provided by the Ministry from 2018–21. We found those schools the Ministry approved to participate in FTV were either located near reserves, or in northern Saskatchewan, or within urban centres in areas with higher Indigenous populations.

In 2020–21, there were 800 teachers in 49 provincial and First Nations schools participating in FTV. They provide support to both Indigenous and non-Indigenous students in both elementary and high schools. **Figure 6** shows the number of teachers who participated in FTV from 2018–21, which has almost doubled since 2018.

<sup>30</sup> 2010 Saskatchewan Curriculum – *Renewed Curricula: Understanding Outcomes*, p. 5.

<sup>31</sup> As part of the Government of Saskatchewan's response to the Truth and Reconciliation Commission's '94 Calls To Action', the Ministry of Education launched, *Supporting Reconciliation in Saskatchewan Schools*, an online resource in May 2017.

<sup>32</sup> Other initiatives, which receive less than \$1 million in funding annually, include Leading to Learn, Help Me Tell My Story, and Help Me Talk About Math.

<sup>33</sup> [www.followingtheirvoices.ca/#/ftv/pages/6](http://www.followingtheirvoices.ca/#/ftv/pages/6) (5 December 2022).



Overall, there were 14,000 students in provincial schools that implemented FTV, 8,600 of whom self-declared as Indigenous in 2019–20.<sup>34</sup> This means the FTV initiative affects about 25% of Indigenous students in provincial schools, but it is not implemented sector-wide.

The Ministry does not have a target for the number of teachers or students it anticipates participating in the FTV initiative. Continuing to increase the number of teachers and students participating in FTV will enhance instructional relationships with Indigenous students. The Ministry indicated, starting in 2022–23, it is now approaching schools about the FTV initiative to expand interest.

The overall intended outcomes of FTV are to increase Indigenous student engagement, credit attainment, and graduation rates. To support the change process and provide meaningful data to participants (i.e., teachers and students), the FTV Leadership Team developed four surveys for the initiative. These include surveys for:

- Students
- Parents/caregivers
- Teachers
- Strategic Change Leadership Teams<sup>35</sup>

In addition to surveys, other tools used by school-based facilitators include:

- Observation (i.e., facilitators observe teachers interacting with students)
- Goal setting (i.e., using data gathered from observations and surveys to set goals and action plans for Indigenous students)
- Walk-throughs (i.e., school-based facilitators check in on teachers' progress toward achieving established goals)
- Reflection (i.e., participating teachers review and reflect on the degree to which goals have been achieved).<sup>36</sup>

The school and the division/First Nations Education Authority use the surveys throughout the year to provide information on perceptions and feedback on student/teacher relationships, interactions, and learning environment and to inform progress (i.e., gauging whether relationships are improving).<sup>37</sup> The FTV website reports the number of surveys used both throughout the year and since FTV inception.<sup>38</sup> The Ministry does not receive any summary information on the details of these surveys other than how many surveys were completed. By only providing the Ministry with the number of surveys completed, the Ministry is missing key information from the surveys such as whether Indigenous student engagement is improving.

<sup>34</sup> [www.followingtheirvoices.ca/#/ftv/pages/35](http://www.followingtheirvoices.ca/#/ftv/pages/35) (10 January 2023).

<sup>35</sup> Strategic Change Leadership Teams are comprised of the school principal, a lead teacher, division/education organization lead and a school-based facilitator who leads the FTV implementation at the school level.

<sup>36</sup> [www.followingtheirvoices.ca/#/ftv/pages/35](http://www.followingtheirvoices.ca/#/ftv/pages/35) (10 January 2023).

<sup>37</sup> Ibid.

<sup>38</sup> Ibid.

We found the Ministry measures the success of this initiative by reviewing the number of schools implementing the FTV approach, and it summarized this measure in its 2020–21 annual report as a key action.<sup>39</sup>

See **Figure 6** for information on the number of schools participating in FTV since 2018. Like the number of teachers, the number of schools participating in FTV have almost doubled from 27 in 2018 to 49 in 2021.

**Figure 6—Following Their Voices Statistics 2018–21**

	2017–18	2018–19	2019–20	2020–21
Participating schools	27	40	40	49
Participating teachers	440	570	800	800
Funding from Ministry (in millions) <sup>A</sup>	\$ 1.64	\$ 1.75	\$ 1.82	\$ 2.18

Source: *Following Their Voices: Year 6 Implementation Report* ([www.followingtheirvoices.ca/#/ftv/pages/35](http://www.followingtheirvoices.ca/#/ftv/pages/35))

<sup>A</sup> Ministry of Education financial records.

Annually, the FTV Leadership Team reports to the Ministry using an Implementation Report. The Report adequately outlines the actions undertaken during the year by participating schools, any successes the FTV schools experienced, and any challenges experienced (e.g., no in-person professional development).

It also provides statistics on the number of FTV tools used by participating schools (e.g., surveys, observations, goals, reflections), and statistics on graduation rates and credit attainment. According to the Implementation Report, in 2020–21, Indigenous student three- and five-year graduation rates improved for schools involved in the FTV initiative and were relatively consistent with the provincial schools' average for Indigenous students (ranging from an increase of 3–13%).

Our assessment of the FTV annual reporting to the Ministry found it met the established requirements set by the Ministry and provided adequate information for the Ministry to understand what actions the schools took during the year. The FTV Implementation Report is made available on a website for FTV schools and the public.<sup>40</sup>

While the FTV Implementation Report includes adequate information for the Ministry to understand actions taken, it does not provide reasons for changes in Indigenous student achievement and future actions required. As shown in **Figure 7**, the eight credits per year attainment for certain FTV schools decreased in 2020–21.<sup>41</sup> The FTV Implementation Report notes the credit attainment measure decreased, but does not provide an explanation as to why (root cause). Further, the Ministry has not determined specific action plans to address the root cause(s) of why results are not achieved (2021–22 results show a lack of notable improvement since 2015–19).

<sup>39</sup> Ministry of Education, *Annual Report for 2020–21*, p. 15.

<sup>40</sup> [www.followingtheirvoices.ca/#/ftv/pages/35](http://www.followingtheirvoices.ca/#/ftv/pages/35) (10 January 2023).

<sup>41</sup> Credit attainment refers to the number of credit hours a student enrolls in for a given semester. For a student to graduate within three years of beginning Grade 10, a student must be enrolled in at least eight credit hours per year. Each class is the equivalent to one credit hour.

**Figure 7—Indigenous Students with at Least 8 Credits per Year in Grades 10–12**

Measures	Cohort 1 started in 2015–16		Cohort 2 started in 2017–18		Cohort 3 started in 2018–19	
	2020–21	Change from baseline <sup>A</sup>	2020–21	Change from baseline <sup>A</sup>	2020–21	Change from baseline <sup>A</sup>
Saskatchewan schools <sup>B</sup>	26%	- 5%	26%	- 5%	26%	- 5%
FTV schools <sup>C</sup>	22%	- 3%	27%	+ 2%	25%	- 7%

Source: *Following Their Voices: Year 6 Implementation Report* ([www.followingtheirvoices.ca/#/ftv/pages/35](http://www.followingtheirvoices.ca/#/ftv/pages/35)). Cohort 1 includes 16 FTV schools, Cohort 2 includes 10 FTV schools, and Cohort 3 includes 13 FTV schools.

<sup>A</sup> Baseline is measured from when each Cohort started (i.e., Cohort 1 in 2015–16, Cohort 2 in 2017–18, Cohort 3 in 2018–19).

<sup>B</sup> Saskatchewan schools include provincial, independent, and First Nations schools.

<sup>C</sup> 2021–22 FTV schools results for change from baseline were: Cohort 1: +1%, Cohort 2: +6%; Cohort 3: -1%.

Not requiring reporting of reasons where results are not achieved from established baseline targets increases the risk that the Ministry does not identify and address the root causes of Indigenous students not succeeding. The Ministry needs to intervene when results are not achieved.

- We recommend the Ministry of Education determine action plans to address initiatives not achieving expected results related to Indigenous student success.**

#### 4.6.2 Invitational Shared Services Initiative

The Invitational Shared Services Initiative (ISSI) brings together the provincial education system and First Nations education organizations to support Indigenous students who live on reserve, but attend provincial schools. First Nations education organizations and provincial school divisions develop partnerships to provide supports and services to these students.<sup>42</sup> For example, a partnership may determine hiring a Grad Mentor to work with school staff to identify and support struggling Indigenous students and to create an achievement plan for student success (i.e., provide tutors, and/or plans for increasing attendance and engagement).

The Ministry gives over \$2 million a year to ISSI partnerships. The number of partnerships remains unchanged over the four-year period at 16 partnerships. See **Figure 8** for funding provided by the Ministry to ISSI partnerships from 2018–21 and the number of partnerships for that period. The Ministry does not have a target for the number of partnerships it anticipates. It should consider approaching school divisions to actively increase the number of partnerships yearly.

**Figure 8—Ministry Funding and ISSI Partnerships 2018–21**

	2017–18	2018–19	2019–20	2020–21
Partnerships <sup>A</sup>	16	16	16	16
Ministry funding (in millions) <sup>A</sup>	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.25

Source: Ministry of Education records.

<sup>A</sup> In 2021–22, the number of partnerships increased to 19 and the Ministry provided \$2.28M in funding.

<sup>42</sup> First Nations education organizations the Ministry has made ISSI partnerships with include First Nations tribal councils or First Nations. There are 74 First Nations in Saskatchewan.



A First Nations education organization initiates an ISSI partnership by approaching a school division. Together, the partners develop a project plan (with a term of one to three years) that:

- Focuses on First Nations students living on-reserve attending provincial schools
- Is of mutual benefit to both partners
- Is not funded through other sources/programs
- Addresses at least one of the Inspiring Success Framework goals (e.g., equitable opportunities and outcomes for Indigenous learners)
- Answers at least one of the Truth and Reconciliation Commission of Canada: Calls to Action<sup>43,44</sup>

The Ministry, via its Priority Action Team, provides partnerships with a sufficiently detailed template on which to base their project plan. The template includes the rationale for forming the partnership, outlines student-specific goals, and states the activities the partnership will undertake to achieve the student-specific goals. It also indicates how the partnership plans to engage students/teachers/community, monitor and share progress on meeting the goals, and the budgeted expenditures associated with the partnership.

In addition to project plans, partnerships draft a letter of understanding outlining each partner's roles and responsibilities. This assists in reducing the risk of role misunderstandings and undertaking tasks outside of the project plan. Spreading focus by undertaking too many activities may result in the partnership not improving Indigenous student success.

Once an ISSI partnership completes its project plan, the partnership submits the plan to the Ministry for approval. Approved project plans can receive up to \$120,000 per year based on the budget request provided in the plan (see **Figure 9** for eligible expenditures).<sup>45</sup>

#### Figure 9—Eligible ISSI expenditures

- Training for teachers and support staff for both the First Nations Education Authority and provincial school division staff
- Staff costs for delivery of services (e.g., holding powwows, land-based learning activities) to on-reserve students attending provincial schools
- Salaries and benefits for short-term, non-permanent employees
- Travel expenses (e.g., costs associated with community liaison or other school division staff travelling between communities/reserves to offer homework-help nights)
- Supplies or materials (e.g., laptops for students without internet access)
- Meetings costs for the required three face-to-face partnership meetings

Source: *Invitational Shared Services Initiative: Guidelines for Participation*, pp. 2–3.

During the pandemic, ISSI partnerships were unable to complete planned activities due to physical distancing requirements. As a result, the Ministry appropriately allowed partnerships to carry forward unused funds. Each partnership had to provide the Ministry with a plan of how it intended to use the unused funds in the following year. We found the Ministry approved four partnerships to carry forward funding into 2021–22.

<sup>43</sup> *Invitational Shared Services Initiative: Guidelines for Participation*, p. 1.

<sup>44</sup> [www.web.archive.org/web/20200506065356/http://trc.ca/assets/pdf/Calls\\_to\\_Action\\_English2.pdf](http://www.web.archive.org/web/20200506065356/http://trc.ca/assets/pdf/Calls_to_Action_English2.pdf) (6 December 2022).

<sup>45</sup> *Invitational Shared Services Initiative: Guidelines for Participation*, p. 6.



By November 15 each year, the Ministry requires ISSI partnerships to submit a year-end report. The Ministry provides an adequate template for partnerships to follow when drafting reports. The Ministry expects partnerships to report on actions undertaken during the year, the results of those actions, outcomes achieved (e.g., graduation rates, credit attainment, student attendance), challenges experienced and how they were addressed, partnership next steps (i.e., plans for the following year), and a reconciliation of budgeted versus actual expenditures.

When the Ministry's Priority Action Team receives year-end reporting, staff review the reporting and verify it met Ministry expectations, as well as assess the partnership's progress toward meeting established metrics set out in the partnership's project plan (i.e., targeted three- and five-year graduation rates).

For example, one ISSI partnership established a goal of increasing Indigenous graduation rates by 2% for each of its three partner schools in its 2020–21 Project Plan. In its year-end report, the partnership noted the following:

- Two of its partner schools had 50% of its eligible Indigenous students graduate
- One partner school had 100% of its eligible Indigenous students graduate

Our testing of 17 active ISSI partnerships in 2021–22, found not all partnerships submitted all aspects of the reporting requirements, and the Ministry did not have copies of year-end reports for some ISSI partnerships.

- For two of the partnerships tested, the year-end reporting did not contain a reconciliation of budgeted to actual expenditures. This increases the risk of these partnerships spending Ministry funding on ineligible expenditures. Spending on ineligible expenditures increases the risk of the partnerships not meeting established goals and not implementing actions to improve Indigenous student achievement as expected. The Ministry requires partnerships to return unspent funds.
- For three of the partnerships tested, we found the Ministry did not have copies of the partnerships' year-end reports. As a result, we could not determine whether the Ministry received the reporting.

The Ministry told us it had received the reports, but the staff member responsible recently left the Ministry and had not properly filed the reports received on the central directory. By not following established processes of storing received reports in a central electronic directory, there is increased risk this information can be lost when turnover occurs.

### **3. We recommend the Ministry of Education follow its established processes for reviewing and storing Invitational Shared Services Initiative year-end reports about Indigenous student partnerships.**

We also found there was disparity in the information reported by ISSI partnerships. Some partnerships reported significant detail on the actions undertaken during the year (e.g., land-based learning activities), while others listed information briefly in bullet form.<sup>46</sup>

<sup>46</sup> Land-based learning is education, community and skills building or training that takes place outdoors in particular places of local significance, often on traditional Indigenous territories. Topics of learning include harvesting, hunting, trapping, fishing, medicine gathering and teachings, bush survival skills, traditional land-based scientific knowledge and culture. The importance of building relationships and bonding with the land is emphasized, with both participants and educators. [www.nccie.ca/nccie-stories/stories-land-based-learning/](http://www.nccie.ca/nccie-stories/stories-land-based-learning/) (11 January 2023).

The Ministry should consider sharing examples of strong reporting to all partnerships. This will allow partnerships to provide the Ministry with more detailed reporting of actions undertaken and the associated impact on Indigenous student educational success.

Unlike FTV, the Ministry does not receive, nor does it prepare, a summary of all partnership reporting under the ISSI initiative. Having a summary report would provide the Ministry with a better picture of the initiative's impact on Indigenous student success.

Also, the sharing of a summarized report among ISSI partnerships could aid partnerships in identifying successful activities and barriers to implementation. Sharing effective strategies to reduce Indigenous-learning gaps is important to influence positive change across the system.

The Ministry indicated it plans to prepare such a report in 2023.

**4. We recommend the Ministry of Education prepare and share a summarized report for the Invitational Shared Services Initiative based on year-end reporting received from Indigenous partnerships.**

#### 4.6.3 First Nations and Métis Education Achievement Fund

The Ministry, through the First Nations and Métis Education Achievement Fund, provides funding to school divisions for initiatives related to ensuring equitable outcomes and improving student achievement for Indigenous students. These initiatives include actions to improve Indigenous student achievement in the areas of reading, math and science. For example, school divisions use funding to implement initiatives such as hiring math and literacy interventionists, undertaking Elders' consultations on establishing an Indigenous language framework, and hiring Treaty Catalyst teachers to support treaty education in schools.<sup>47</sup> Additionally, school divisions can use funding toward actions aimed at increasing Indigenous student engagement and high school completion rates.<sup>48</sup>

Since 2011–12, the Ministry provided \$3.8 million in funding annually to this Education Fund.<sup>49</sup> Each school division seeking funding receives a minimum of \$10,000 in base funding with a proportion of funding based on the number of Indigenous students enrolled in the school division.<sup>50</sup>

The Ministry expects school divisions using received funding to report on goals and activities undertaken during the year. This reporting is done in each school division's annual report. However, our review of school division annual reports found inconsistencies with how school divisions report this information. See **Section 4.8** for the inconsistencies found.

Providing Indigenous students with an opportunity to develop a strong understanding and foundation in reading, math, and science provides students with the skills early on in their education to become successful (i.e., graduate).

<sup>47</sup> [www.saskatchewan.ca/government/news-and-media/2012/april/25/fund-provides-financial-support-to-programs-for-first-nations-and-métis-students](http://www.saskatchewan.ca/government/news-and-media/2012/april/25/fund-provides-financial-support-to-programs-for-first-nations-and-métis-students) (11 January 2023).

<sup>48</sup> 2021–22 Funding Manual: Prekindergarten to Grade 12 Funding Distribution Model, p. 28.

<sup>49</sup> Ministry of Education financial records.

<sup>50</sup> 2021–22 Funding Manual: Prekindergarten to Grade 12 Funding Distribution Model, p. 28.



## 4.7 Responsibility for Framework Initiatives Clearly Communicated to Staff and Third Parties

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The Ministry of Education has appropriate processes to assign overall responsibility for the Inspiring Success Framework, communicate responsibilities to external parties (i.e., schools, school divisions, Invitational Shared Services Initiative partnerships), train staff, and identify risks.

### 4.7.1 Roles and Responsibilities Assigned

The Ministry appropriately assigned overall responsibility for the Framework to an Assistant Deputy Minister. It delegated responsibility for the Following Their Voices and Invitational Shared Services Initiatives to the Priority Action Team, specifically the team's Executive Director, who relies on staff on the Priority Action Team to assist in reviewing key initiative documents (e.g., ISSI partnership year-end reports, FTV Implementation Report).

We found the work plan for the 10 Ministry staff on the Priority Action Team adequately outlined the responsibilities related to the Framework and the various initiatives (e.g., engaging with Indigenous communities to ensure Ministry programs and services integrate Indigenous perspectives).

### 4.7.2 Indigenous Student-Specific Risks Identified

Annually, the Ministry undertakes a strategic planning session where it identifies risks the Ministry faces. We found that during these sessions, the Ministry considered risks specific to Indigenous students (e.g., systemic racism, increasing student populations, low graduation rates). Knowing the risks affecting Indigenous students helps the Ministry put supports in place (i.e., develop initiatives) to reduce the associated barriers to Indigenous students' educational achievement.

The Ministry uses its Annual Plan to document its planned actions for the current year related to the Framework. An example of a key action listed in the Ministry's *Plan for 2021–22* is to continue to support and promote the goals and principles of the Framework to guide actions at all levels of the prekindergarten to Grade 12 education system.<sup>51</sup>

At the end of each fiscal year, the Ministry reports on what it did during the year to fulfill the actions established in its Plan. For example, in its *2021–22 Annual Report*, the Ministry reported on steps taken to address the above key action (the Ministry provided \$140,000 in grants to school divisions to advance truth and reconciliation education). It provided each school division with up to \$5,000 in funding to collaborate with local Indigenous communities and organizations to assist with planning and implementing actions toward reconciliation in the 2021–22 school year.<sup>52</sup>

### 4.7.3 Training Provided

The Ministry provides training to both its staff and school division staff (who then train teachers at their respective schools) on understanding Indigenous student struggles and ways to help improve educational outcomes. This is done at graduation rate symposiums and virtual monthly speaker series hosted by the Ministry.

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<sup>51</sup> Ministry of Education: *Plan for 2021–22*, p. 5.

<sup>52</sup> Ministry of Education, *Annual Report for 2021–22*, p. 10.

To implement Framework initiatives, the Ministry relies on external third parties to which it adequately communicated its expectations using various methods. It uses a website, called Blackboard, to post information for school divisions to access (e.g., annual report manual) and also used virtual monthly speaker series, agreements with school divisions on the Following Their Voices initiative, an Invitational Shared Services Initiative Handbook, and a school division-funding manual.

Identifying risks associated with Indigenous student success, adequately assigning responsibility for the Framework, and providing training to staff contributes to the Ministry successfully improving Indigenous student educational outcomes.

## 4.8 Annual Reporting on Indigenous Student Success Needs Improvement

The Ministry of Education established adequate templates for school divisions to follow when drafting annual reports, however, the level of detail reported across school divisions is inconsistent. Enhanced reporting on Indigenous student achievement also needs enhancement when measures are expanded under the Inspiring Success Framework.

Under *The Education Act, 1995*, school divisions are required to submit annual reports to the Minister of Education. To assist school divisions in preparing annual reports, the Ministry created a template outlining the key information needed in annual reports. Consistency in reporting by school divisions allows the Ministry to assess whether divisions met Education Sector Strategic Plan (ESSP) outcomes and targets. The Ministry updates this template annually and provides it to school divisions electronically.

Examples of information school divisions must annually report on include:

- School division goals in relation to reading, writing, and math and the outcomes of student performance
- School division actions taken during the school year to achieve the outcomes and targets for reading, writing, and math

As noted in **Section 4.4**, the Ministry has limited measures and therefore requires limited reporting from school divisions on how Indigenous students are performing. With the expansion of measures, reporting will also have to be expanded.

**5. We recommend the Ministry of Education work with school divisions to obtain enhanced annual reporting on Indigenous student success once measures and targets are expanded in relation to the Inspiring Success Framework for Indigenous students.**

The Ministry's annual report template expects school divisions to analyze the results of whether all students met each outcome and target; however, we found the depth of analysis sometimes limited. For example, we found all school divisions commented on whether students met an established target, but some provided no commentary on why students did not meet a specific target or actions to address these deficiencies. If school divisions do not establish plans to address deficiencies, there is an increased risk of continuously missing targets.



The Ministry subsequently compiles all reported school division information into its own annual report each year when reporting on graduation rates. We noted the Ministry did not report on how it plans to address the disparity between Indigenous and non-Indigenous student graduation rates in its 2021–22 annual report. See **Recommendation 2** about the Ministry needing to determine action plans to address underperforming measures.

Once school divisions finalize their annual reports, a Planning and Reporting Unit staff member compiles all actions by school division related to the Inspiring Success Framework and creates a summary document breaking out this information by school division. The Ministry posts these summary documents to a website accessible by all school divisions.

We found the Ministry sharing this information across school divisions consistent with good practice as it allows school divisions to learn from each other and improve actions to support Indigenous students. For example, in relation to ensuring Indigenous languages and cultures are valued and supported, one school division reported hiring a Cree Language Mentor to assist in teaching Grades 1 to 3 Cree language.

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## Chapter 4

# Highways—Conducting Winter Maintenance on Provincial Highways

### 1.0 MAIN POINTS

Saskatchewan's road network is the largest in Canada on a per capita basis, consisting of approximately 26,500 kilometres of provincial highways. The Ministry of Highways is responsible for maintaining provincial highways in Saskatchewan.

Winter maintenance entails keeping provincial highways clear of snow and ice. Snow or ice covered roads create dangerous driving conditions for all highway drivers and increases the risks of sliding into the ditch or of collisions.

We assessed the Ministry of Highways' processes to conduct winter maintenance on provincial highways. At January 2023, we found the Ministry had effective processes, except in the following areas where it needs to:

- Sufficiently track whether winter maintenance equipment operators meet work scheduling safety requirements, which is a period of 10 consecutive hours of rest in every 24-hour period, or waive the mandatory rest period.

Equipment operators who waive mandatory 10-hour rest periods may become fatigued, increasing the risk of causing collisions. Tracking is imperative for the safety of the operators and others on provincial highways.

- Clarify terminology on the Highway Hotline to allow for consistent and informed decisions about winter driving conditions on highways.

Unclear terminology could result in drivers misinterpreting information on the Highway Hotline, which could cause them to decide to travel on a highway when it may not be safe to do so.

- Set a timeframe for reporting instances when not meeting service level expectations (e.g., not clearing snow within six hours of a snowstorm ending). Also, require managers to review these reports.

Without timely reporting of exceptions to levels of service, the Ministry cannot make timely adjustments to help ensure it meets its expectations for levels of service in the future. This means provincial highways may not be cleared of snow as quickly as they should be.

Effective processes for prioritizing snow and ice removal from provincial highways decreases dangerous road and driving conditions.



## 2.0 INTRODUCTION

The Ministry of Highways is responsible for maintaining provincial highways in Saskatchewan under Section 9 of *The Highways and Transportation Act, 1997*. Section 3 of the Act states that the Minister of Highways is responsible for highways, public improvements, transportation, and transportation systems, including managing transportation systems to promote safety and efficiency. This includes winter snow and ice control on provincial highways.

Transportation is critical to Saskatchewan's economic success.<sup>1</sup> Saskatchewan's road network is the largest in Canada on a per capita basis, consisting of approximately 26,500 kilometres of provincial highways, including over 16,000 kilometres of asphalt and granular pavement, over 4,000 kilometres of thin-membrane surface highways, almost 6,000 kilometres of gravel highways, and almost 280 kilometres of ice roads.<sup>2</sup>

The number and severity of storms varies each year affecting the number of staff and other costs (e.g., fuel, equipment maintenance) required to perform winter maintenance. The Ministry operates more than 300 snowplows throughout the province during the winter months, usually from November to April. It uses snow and ice removal equipment before, during, and after storms. Equipment operators are available 24/7. It also has contracts with a small number of service providers primarily for clearing roads in northern Saskatchewan.

**Figure 1** highlights budgeted and actual costs for winter maintenance at the Ministry from 2017–18 to 2022–23. The Ministry has spent in excess of \$40 million on winter maintenance in each of the last five years. In each of the last five years, the Ministry also required a virement and/or a special warrant in excess of \$10 million to meet its budget shortfall for winter maintenance.<sup>3</sup> In 2022–23, the Minister of Finance approved a virement of \$30 million for winter maintenance costs.<sup>4</sup> The Ministry uses virements to move money from one part of its expense budget to another (e.g., infrastructure and equipment capital funding used to cover winter maintenance costs instead).

**Figure 1—Budget and Actual Winter Maintenance Cost Analysis at January 2023**

Fiscal Year	Budget	Actual	Budget Shortfall	Budget Shortfall Percentage
	(in millions)			
2017–18	\$29.3	\$39.9	\$10.6	36%
2018–19	\$29.3	\$42.7	\$13.4	46%
2019–20	\$29.5	\$47.8	\$18.3	62%
2020–21	\$29.5	\$50.6	\$21.1	72%
2021–22	\$29.7	\$58.9	\$29.2	98%
2022–23	\$37.2	Not Available	Not Available	Not Available

Source: Adapted from Ministry of Highways records.

<sup>1</sup> Ministry of Highways, *Business Plan 2022–23*, p. 1.

<sup>2</sup> Ministry of Highways, *Annual Report for 2021–22*, p. 4.

<sup>3</sup> The Government uses special warrants to provide the Ministry with more funding than originally approved in its budget.

<sup>4</sup> A virement has no effect on the spending limit of the Ministry; however, it allows for the movement of money among programs within the Ministry to meet changing conditions and priorities.



## 2.1 Risk of Ineffective Road Clearing During Winter

Severe snowstorms close highways due to dangerous road and driving conditions, and can strand drivers, who are then at an increased risk of harm due to collisions or an inability to obtain safe and warm lodging. Closed highways also limit the capacity to transport goods, services, and people throughout the province.

Snow or ice covered roads create extremely dangerous driving conditions for all highway drivers and increase the risks of sliding into the ditch or for collisions, especially with snowplows or graders. A collision with a snowplow or grader can cause the same types of injuries or death typically seen after any large truck collision. Due to the number and severity of storms during the 2021–22 winter season, collisions between vehicles and snowplows or graders were more than the four previous years combined (2021–22: 19 incidents, 2017–18 to 2020–21: 16 incidents total).<sup>5</sup>

Based on snowfall totals gathered from weather data collected at 23 locations in the province from 1981 to 2010, Saskatchewan has 53 days of snowfall annually on average with at least 0.2 centimetres; the province averages 122 centimetres of new snowfall each year. These averages range from a low in Saskatoon of 28 days and 73 centimetres in one year to highs of 84 days in Cree Lake and 209 centimetres in Collins Bay, both located in northern Saskatchewan.<sup>6</sup>

It takes much longer to stop on ice-covered and snow-packed roads. At 80 kilometres per hour on dry roads, it takes 69 metres for a passenger vehicle (e.g., a car) to come to a full stop.<sup>7</sup> Distances double on slushy surfaces, triple in soft or loose snow, and are as much as four times longer for packed snow. Ice covered roads can require up to 12 times the normal stopping distance, or close to a full kilometre, at 80 kilometres per hour.<sup>8</sup>

Effective processes for prioritizing snow and ice removal from provincial highways decreases the risk of collisions due to dangerous road and driving conditions. Furthermore, the closure of provincial highways also results in economic consequences, as ground transportation of goods and services is limited when provincial highways are closed.

## 3.0 AUDIT CONCLUSION

**We concluded, for the 15-month period ending January 31, 2023, that the Ministry of Highways had effective processes, except in the following areas, to conduct winter maintenance on provincial highways in Saskatchewan.**

**The Ministry needs to:**

- **Sufficiently track whether winter maintenance equipment operators meet work scheduling safety requirements or waive the mandatory 10-hour rest period**
- **Clarify terminology on the Highway Hotline**

<sup>5</sup> Ministry of Highways, *Annual Report for 2021–22*, p. 8.

<sup>6</sup> [www.currentresults.com/Weather/Canada/Saskatchewan/snowfall-annual-average.php](http://www.currentresults.com/Weather/Canada/Saskatchewan/snowfall-annual-average.php) (31 March 2023).

<sup>7</sup> [eclipsedriving.com.au/blog/car-stopping-distances](http://eclipsedriving.com.au/blog/car-stopping-distances) (6 April 2023).

<sup>8</sup> Government of Saskatchewan, *Factsheet Winter Maintenance*, [www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety](http://www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety) (1 December 2022).



- **Set a timeframe for reporting instances when not meeting service level expectations and require managers to review these reports**

**Figure 2—Audit Objective, Criteria, and Approach**

**Audit Objective:** Assess the effectiveness of the Ministry of Highways' processes to conduct winter maintenance on provincial highways in Saskatchewan for the 15-month period ending January 31, 2023.

Winter maintenance involves keeping provincial highways clear of snow and ice in winter. Provincial highways include asphalt and granular pavement, thin-membrane surface highways, gravel highways, and ice roads.

The audit did not include processes to conduct winter maintenance on the Regina Bypass since the Ministry hired a third-party company to maintain it for 30 years beginning November 1, 2019.

**Audit Criteria:**

Processes to:

- 1. Maintain reliable information on highway conditions during the winter and inform the public**
  - Gather accurate and timely data on weather and current road conditions across Saskatchewan
  - Update Highway Hotline with relevant and reliable information frequently
- 2. Develop a risk-informed highway winter maintenance plan**
  - Establish specific winter maintenance service objectives and key performance indicators
  - Determine maintenance strategies to prioritize winter maintenance
  - Evaluate maintenance strategies against available resources (e.g., consider requirement for service providers)
  - Determine key safety protocols (e.g., maximum number of working hours) for conducting winter maintenance
- 3. Complete highway winter maintenance**
  - Communicate to staff winter maintenance procedures and safety protocols consistent with standards
  - Conduct winter maintenance activities in accordance with established strategies and protocols
  - Adjust prioritized winter maintenance activities as necessary (e.g., during large snow events)
  - Track winter maintenance activities
- 4. Monitor highway winter maintenance performed**
  - Analyze progress of activities conducted (e.g., compared to service objectives) to inform future winter maintenance plans
  - Periodically report on winter maintenance (e.g., timeliness of clearing highways) to senior management and the public

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined the Ministry's policies and procedures relating to conducting winter maintenance on provincial highways in Saskatchewan. We interviewed key staff responsible for managing winter maintenance activities in Saskatchewan. We assessed the Ministry's processes for updating the Highway Hotline, training employees, conducting winter maintenance, and prioritizing ice and snow removal on provincial highways. We compared key policies and procedures with other jurisdictions across Canada. In addition, we tested samples of employee qualifications, Highway Hotline updates, daily winter maintenance activities conducted, exception reports, and reports to senior management and the public on winter maintenance activities.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Highway Hotline Updated Consistently

The Ministry of Highways consistently provides accurate and timely updates on the current status of Saskatchewan's highways, as well as current weather forecasts to the public via its Highway Hotline.<sup>9</sup>

<sup>9</sup> The Highway Hotline is the Ministry's website and application used to inform the public about current road conditions.

Saskatchewan has about 26,500 kilometres of provincial highways.<sup>10</sup> The Ministry uses the Highway Hotline to provide information to the public on highway conditions, road closures, construction zones, and ferries and border crossings. There were over 14 million visits to the Highway Hotline in 2021–22.<sup>11</sup>

The Ministry divides the province into three regions (i.e., north, central, and south) and 76 sections for purposes of winter maintenance. Each section consists of an average of 375 kilometres of provincial highway and is staffed by a minimum of three employees. The Ministry prepares a winter maintenance manual for each region every year, which outlines key service standards (e.g., when to remove snow). Each region’s manual contains the Ministry’s policies for winter maintenance, as well as information specific to each region (e.g., maps).

Equipment (e.g., snowplow) operators for each of these sections periodically submit the status of each highway’s condition during the day. Operators phone, email, or fax reports directly to Highway Hotline staff who then update the website in real time with updated road conditions.

The Ministry requires operators to update the status of a highway segment a minimum of four times daily for both non-commuter roads (at 7:30 a.m., 10 a.m., 3 p.m., 6 p.m.) and for commuter roads (at 6 a.m., 10 a.m., 4 p.m., 6 p.m.).<sup>12</sup> The Ministry expects operators to provide supplemental updates to the Highway Hotline if road conditions change (e.g., during a snowstorm).

We tested updates to the Highway Hotline for 30 different winter days and found the Ministry consistently and accurately updated road conditions each day in accordance with established expectations (i.e., at least four times a day). For example, for one day tested, we found the Ministry updated the status of the highway segment 23 different times. Staff completed these updates to the Highway Hotline in a timely and accurate manner.

In addition, the Ministry uses reputable third parties such as Environment Canada and The Weather Network to provide Highway Hotline users with real time weather forecasts across the province. Our testing found the Highway Hotline consistently used the most recent weather forecasts and information.

Providing accurate and timely information on road conditions and current weather forecasts on the Highway Hotline allows the public to make safe and informed decisions when travelling on provincial highways.

## 4.2 Update Terminology on Highway Hotline for Clarity

The information and terminology on the online Highway Hotline is generally consistent with other Canadian jurisdictions; however, our analysis found some areas where the Ministry of Highways could improve terminology to help staff consistently assess and drivers interpret what is conveyed about the highway condition.

<sup>10</sup> Ministry of Highways, *Annual Report for 2021–22*, p. 4.

<sup>11</sup> *Ibid.*, p. 11.

<sup>12</sup> The Ministry prioritizes updates for heavily driven highway sections—commuter roads (e.g., Saskatoon East, Lumsden, Southey)—early each morning so drivers know current road conditions when travelling to and from large population centres.



The Ministry uses key terminology for road conditions on the Highway Hotline. See **Figure 3** for definitions of key terminology. The Ministry uses both primary (e.g., winter conditions exist) and secondary (e.g., drifting snow) road conditions to inform the public on current road conditions. Primary road conditions are what the majority of the driving surface is like on the highway. Secondary road conditions are what other condition(s) exist on the highway. Operators also use these primary and secondary conditions to make their daily assessments of road conditions for the Highway Hotline.

**Figure 3—Saskatchewan Winter Road Condition Terminology**

Primary Road Condition	Definition
Report Not Available	Unable to report
Seasonal Driving	No specific problems; however, there could be occasional conditions
Winter Conditions Exist	If conditions other than seasonal driving are reported, it automatically shows winter conditions exist. This may include icy, slippery sections or swirling snow.
Travel Not Recommended	Visibility is less than 250 metres (poor); and/or the surface is icy; and/or the highway is doubtful; and/or the highway may be blocked.
Closed	Highway is impassable as it has been closed for operational reasons or weather
Secondary Road Condition	Definition
Snow Packed	This condition exists mainly on gravel roads where the entire driving surface is covered with packed snow
Swirling Snow	A condition created by traffic in loose snow that reduces visibility
Wet/Freezing	Highway is wet and subject to freezing as temperature drops
Drifting Snow	Ground drifting caused by winds which may affect surface conditions on the highway, such as sticking snow or may reduce visibility

Source: *Highway Hotline: Winter Road Terminology*. Ministry of Highways (22 March 2023).

We completed a review of other Canadian provinces with similar road conditions and weather patterns (e.g., Alberta, Manitoba) and found the information and terminology on the Highway Hotline is generally consistent with other jurisdictions.

The Ministry also consistently updated secondary road conditions to provide additional information on weather conditions impacting highways. Providing secondary road condition information to the public, such as drifting snow or swirling snow, exceeded information reported in other Canadian jurisdictions.

Our comparison with other Canadian jurisdictions noted a few areas where the Ministry can make improvements. For example, the Ministry could:

- Make it clear that travel not recommended means roads are unsuitable for non-essential driving, similar to Alberta’s definition
- Define what is meant by ‘highway is doubtful’ when using this term in the travel not recommended definition in **Figure 3**
- Clearly document what an occasional condition means in the definition for seasonal driving in **Figure 3**

Unclear terminology could lead to operators making inconsistent assessments of road condition. Also, it could result in drivers misinterpreting information on the Highway Hotline,

which could cause them to decide to travel on a highway when it may not be safe to do so and, as a result, could affect safety.

1. We recommend the Ministry of Highways update the Highway Hotline to provide clear and concise road condition terminology for winter driving.

### 4.3 Winter Levels of Service Established

The Ministry of Highways identified and documented its Winter Levels of Service, which determine winter maintenance activities. It also appropriately documented that extreme weather events are the primary risk associated with it not meeting its level of service.

The Ministry uses three levels of service for winter snow removal in the province. These levels of service determine what activities Ministry staff (e.g., equipment operators) will complete and when. The number of vehicles per day (VPD) traveling on provincial highways determines the level of service as noted in **Figure 4**. The more vehicles that use the highway, the faster the Ministry will treat ice on the highway and remove snow.

**Figure 4—Ministry of Highways Winter Levels of Service**

Service Level	Standard
<p><b>Level 1:</b> Roads are part of the National Highway System (NHS), and all other highways with VPD &gt; 1,500</p>	<p><b>Remove snow on driving lanes within 6 hours of the cessation of a storm.</b></p> <ul style="list-style-type: none"> <li>• The guideline to initiate snowplowing on Level 1 highways is when 3 cm of snow accumulates on the driving lanes. Once initiated, snowplowing continues until cessation of the storm event or until the Ministry determines that resources cannot keep up with storm conditions.</li> <li>• Clear all traveled lanes such that the surface is predominantly visible.</li> </ul> <p><b>Apply or assess Level 1 highways for ice control within 6 hours of the cessation of a storm.<sup>A</sup></b></p>
<p><b>Level 2:</b> Roads are all highways, excluding the NHS, with VPD between 300 and 1,500</p>	<p><b>Remove snow within 12 hours of the cessation of a storm.</b></p> <ul style="list-style-type: none"> <li>• Similar to Level 1, the guideline to initiate snowplowing on Level 2 highways is when 3 cm of snow accumulates in the driving lanes and, once initiated, snowplowing will continue until cessation of the storm event or until the Ministry determines that resources cannot keep up with the storm conditions.</li> <li>• Snowplowing should commence on Level 2 highways when resources are available without jeopardizing service on Level 1 highways.</li> <li>• Clear all traveled lanes such that the surface is predominantly visible.</li> </ul> <p><b>Apply or assess Level 2 highways for ice control within 12 hours of the cessation of a storm.</b></p>
<p><b>Level 3:</b> Roads are all highways, excluding the NHS, with less than 300 VPD</p>	<p><b>Remove snow within 24 hours of the cessation of a storm event.</b></p> <ul style="list-style-type: none"> <li>• Snowplowing should commence when resources are available without jeopardizing service on Level 1 and Level 2 highways.</li> <li>• Clear traveled lanes such that the surface may have intermittent bare wheel paths.</li> </ul> <p><b>Apply or assess Level 3 highways for ice control within 24 hours of the cessation of a storm.</b></p>

Source: Adapted from [www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety](http://www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety) (22 March 2023).

<sup>A</sup> Ice control is operators applying sand and/or chemical de-icer on a driving surface to add traction and aid in the removal of snow and ice.

We compared Saskatchewan's levels of service to other Canadian jurisdictions and found the Ministry's standards reasonable and appropriate. The Ministry tracks VPD to determine levels for each highway. It tracks VPD annually for significant highways (e.g., Trans-



Canada Highway), and at least once every three years for all other provincial highways.<sup>13</sup> Our testing found the Ministry updated all VPD in accordance with its policy to keep current and relevant measurements of vehicle traffic on Saskatchewan highways. This enabled the Ministry to keep each highway's service level standard appropriate and up-to-date.

Documented and measurable levels of service allow the Ministry to determine resources needed to meet these levels of service and guide staff in prioritizing what winter maintenance activities they conduct and when.

## 4.4 Winter Maintenance Strategies and Manuals Reasonable

The Ministry of Highways established winter maintenance manuals, which document its Winter Levels of Service and other key winter maintenance activities (e.g., ice removal) expected annually. However, management has not comprehensively reviewed and conducted a jurisdictional scan of winter maintenance strategies and standards since 2005.

The Ministry provides a winter maintenance manual annually to each of its three regions (i.e., north, central, and south) in the province. The manuals include key winter maintenance service standards and guidance on key winter maintenance activities (e.g., snow and ice removal strategies). For example, the manuals provide strategies for the effective removal of packed and drifting snow, snow-blocked stretches of highways, ice treatment for freezing rain, and the handling of pavement frost.

The Ministry has not established a frequency for review and approval of its winter maintenance manuals and Winter Levels of Service to identify whether they require any adjustments due to changes in industry, good practice, or actual recent winter maintenance activities within the province. Our testing found these standards, and Winter Levels of Service in the manuals, had not changed significantly within the last 8 to 10 years. That said, as noted in **Section 4.3**, we found the Winter Levels of Service are reasonable and align with other Canadian jurisdictions.

Our review of other Canadian jurisdictions found winter maintenance strategies and technologies (i.e., snowplows, salt and sand usage) remained relatively stagnant over the last 20 years. As a result, the Ministry does not need frequent updates to its documents. However, undertaking and documenting its review of key strategies (e.g., applying salt or sand to ice) and winter maintenance service standards on a periodic basis (e.g., once every five years) is important to show that the Ministry confirms existing standards and strategies continue to meet current good practice.

For example, the Ministry currently does not have a separate Winter Level of Service for ice roads (ice roads are currently Level 3). Although the VPD traffic on these roads would be low, these roads are essential for communities serviced by them in the winter, making access and safe travel on these roads important. Furthermore, the Ministry is currently piloting an Automatic Vehicle Location (AVL) project that provides monitoring capabilities using GPS for each snowplow with the technology installed. The manuals will require

<sup>13</sup> Vehicle per day (VPD) data is collected using either portable or permanent counters. Portable counters record 48-hour samples of traffic on that highway and permanent counters record traffic year-round on the highway. Every year, portable count samples are collected on about 1/3 of the provincial highway network, so, on average, each highway section receives updated counts every three years.

updates when the Ministry implements this pilot project across the Ministry's fleet of winter maintenance equipment (e.g., snowplows).

We suggest a periodic review process would allow the Ministry to show it formally confirmed that current winter maintenance strategies and service standards are reasonable and appropriate.

## 4.5 Annual Winter Maintenance Activities Appropriately Scheduled

The Ministry of Highways outlines planned winter maintenance activities each year in its winter maintenance manuals. Individual regions and sections create staffing schedules to align winter maintenance activities with established strategies.

The Ministry's winter maintenance manuals outline that its planned winter maintenance activities are snow removal and treating ice on highways within its Winter Levels of Service (e.g., within six hours of snowstorm ending for a Level 1 highway). The Ministry uses third-party service providers, borrows internal staff from nearby sections, or has employees work overtime as needed to consistently meet its Winter Levels of Service.

**Figure 5** highlights the total number of staff and equipment used by the Ministry broken down by region to highlight resources used when conducting winter maintenance across the province.

**Figure 5—Staff and Equipment Totals Per Region as of March 29, 2023**

Resource	Northern Region	Central Region	Southern Region	Total
Staff	143	160	163	466
Snowplows	76	124	118	318
Graders <sup>A</sup>	63	28	27	118

Source: Adapted from Ministry of Highways records.

<sup>A</sup> The northern region requires additional graders since it has a larger proportion of gravel roads in comparison to the central and southern regions.

Our testing of winter maintenance schedules found the Ministry had appropriate processes to determine the minimum number of operators and supervisors required to meet its Winter Levels of Service for each individual region and section. We tested eight different section schedules and found each section completed a staffing schedule as expected. We found each section scheduled the minimum number of staff to meet the section's required level of service.

We also tested 10 daily activities recorded by operators and found the section met its minimum equipment requirements (e.g., snowplows, trucks) for the day tested. For example, for the Rosthern segment (204.2 kms Level 1 highway), we found the Ministry requires six staff, four snowplows, and one grader. Our testing of daily activity indicated the segment met the required number of staff and equipment.

We tested one major storm and found the Ministry reassigned staff to help it meet its Winter Levels of Service. We found the Ministry had more operators working on the day of the storm and in the following two days which aligns with the Ministry's strategies to address these weather events.



In rare circumstances, the Ministry enters into third-party service contracts to address any shortfalls between actual resources available and resources required. As of January 31, 2023, the Ministry has six contracts with service providers to maintain roads in northern parts of Saskatchewan. For the two contracts we reviewed, we found the contracts included specific requirements to meet the Ministry's Winter Levels of Service. We tested eight weeks and found the Ministry actively monitored each service provider's work to ensure it aligned with its service standards.

Appropriately scheduling winter maintenance activities in advance of the winter season allows the Ministry to ensure it has sufficient resources in place to conduct winter maintenance.

## 4.6 Better Tracking of Daily Winter Maintenance Activities Needed

The Ministry of Highways does not have efficient ways to track daily winter maintenance activities including whether equipment operators comply with required rest periods or choose to waive their right to a minimum 10-hour rest period.

The Ministry currently utilizes an IT system to track daily winter maintenance activities (e.g., labour hours, machine hours, salt used). Supervisors enter winter maintenance activities approximately daily into the IT system from manual reports from all of their operators. We tested daily activities from manual work reports and timecards by comparing them to the Ministry's daily activity IT system and payroll system and found activities recorded in the IT systems did not always align with manual work reports and timecards.

We found:

- Five of 10 items' labour hours from the work report (50%) did not agree to the Ministry's daily activity IT system
- Two of 10 items' labour hours from the work report (20%) did not agree to timecards in the payroll system
- Two of seven items' salt and sand usage from the work report (30%) did not agree to the Ministry's daily activity IT system

Not properly recording daily winter maintenance activities increases the risk of reports to senior management containing inaccurate or incomplete information.

Although we identified differences in recorded daily winter maintenance activities, they were mostly minor (e.g., labour hours differed by three hours). Overall, the differences were likely data input errors.

The Ministry is in the pilot stage of implementing an Automatic Vehicle Location (AVL) system. The AVL system will provide real-time, accurate tracking of equipment location (i.e., GPS). As of February 2023, the Ministry installed the AVL system in approximately 300 of 318 snowplows in the Ministry's fleet.

We found the system tracked current and historical snowplow locations. Having real-time monitoring will help the Ministry more accurately track equipment location.



The Provincial Government and the union have a Letter of Understanding requiring a mandatory period of 10 consecutive hours of rest for each operator in every 24-hour period for employee safety. The Ministry considers this rest period when scheduling staff. However, the Ministry has a waiver for equipment operators when they choose to not take their required rest period.

The Ministry does not sufficiently monitor whether employees receive a minimum 10-hour rest period between shifts. When supervisors enter time in the IT system for their section, the system tracks all hours entered under the supervisor's name, instead of tracking the time worked of each individual operator. Therefore, reporting appears as though the supervisor worked the total hours that the entire crew worked for that day. Thus, the Ministry does not have the data by operator to be able to monitor work and rest requirements.

An employee may waive their rest period due to extreme weather conditions, which requires longer hours to clear roads or more staffing requirements during a severe weather event. The Ministry requires a supervisor to approve each rest-period waiver. By allowing staff to waive the required rest period, the Ministry can schedule staff to assist in meeting its Winter Levels of Service.

Our testing found the Ministry is not formally tracking which employees agreed to waive this rest period, so it is unaware of how many employees waived their rest periods. Furthermore, we found only two of seven employees tested documented their agreement to waive their rest period. The remaining five employees did not have a completed waiver indicating they agreed to waive their rest period. For these five, management indicated the employees and the supervisors reached a verbal agreement.

Not properly tracking or approving waiver agreements when employees choose to waive their 10-hour rest period increases the risk that the Ministry does not know whether equipment operators meet work scheduling safety requirements. Equipment operators who waive mandatory 10-hour rest periods may become fatigued. Fatigue increases the risk of causing collisions, and may make the Ministry liable for accidents caused by an operator who did not comply with rest periods.

**2. We recommend the Ministry of Highways sufficiently track whether winter maintenance equipment operators meet work scheduling safety requirements (e.g., comply with rest periods) or waive mandatory 10-hour rest periods.**

## 4.7 Timely and Accurate Exception Reporting Needed

The Ministry of Highways requires operators to record instances (i.e., exceptions) when they were unable to meet Winter Levels of Service. However, the Ministry does not have a timeframe set for completing exception reporting or require review of these reports.

The Ministry expects an operator to complete an exception report when an operator cannot meet the Winter Levels of Service. For example, a snowplow breaks down and the operator cannot remove snow within the standard expected timeframe. Staff report the number of Winter Levels of Service exceptions to senior management monthly. Senior management uses this reporting to keep apprised of activities, allowing them to make informed decisions



when planning and forecasting resources for the highway sections during the winter. For example, if a certain section sees significant exceptions occurring throughout the year, the Ministry can adjust resources to provide that section with additional resources to meet the Winter Levels of Service.

As noted in **Figure 6**, the Ministry reported 46 exceptions during our audit. This is an average of approximately five exceptions for each month that required winter maintenance activities to be completed. About 35% of these exceptions were Level 1 roads where staff did not meet Winter Level of Service expectations. This means staff should have cleared those highways within six hours of the winter storm ending, but did not.

**Figure 6—Winter Maintenance Levels of Service Exceptions Reported Between November 1, 2021 and November 30, 2022**

Level/Region	Exceptions Reported
Level 1	16
Level 2	9
Level 3	21
<b>Total</b>	<b>46</b>
Northern Region	29
Central Region	0
Southern Region	17
<b>Total</b>	<b>46</b>

Source: Adapted from Ministry of Highways records.

We found the Ministry did not have an established frequency for when staff submit exception reports. As a result, for three of nine exception reports tested, we found staff did not submit the report until at least a week after the event took place.<sup>14</sup> For one exception report tested, staff did not submit the exception report until 79 days after the event took place. This means the reports to senior management did not include the exception until over two months later.

Without timely reporting of exceptions to levels of service, the Ministry cannot make timely adjustments to help ensure it meets its expectations for levels of service in the future.

**3. We recommend the Ministry of Highways set a timeframe for reporting instances to management when not meeting service level expectations for highway winter maintenance.**

Ministry management told us the area with an exception report submitted 79 days after the event only completed the report after another subsequent exception took place and required reporting. The Ministry is not adequately verifying staff report Winter Levels of Service exceptions.

For all nine exceptions tested, we found the District Operations Manager in charge of the area had not documented any review of these exception reports. Having a manager review exceptions confirms the accuracy of an exception report's content and allows the Ministry to adjust resources as needed to prevent future exceptions from occurring.

<sup>14</sup> One week allows time for the operator to address the significant weather event and still have two consecutive days of rest before submitting the exception report.

Furthermore, managers actively monitor the winter maintenance activities their operators complete. By having managers review exception reports timely, this would serve as a completeness check that all exceptions that should be reported by operators are reported.

4. We recommend the Ministry of Highways require managers to review instances where staff did not meet service level expectations for highway winter maintenance.

## 4.8 Sufficient Monthly Reporting and Forecasting Conducted

The Ministry of Highways appropriately compares winter maintenance activities to service standards by preparing and providing monthly scorecard reports to the appropriate levels of management. It also tracks winter maintenance costs on a monthly basis and prepares monthly forecasts for management.

The Ministry prepares an appropriate Provincial Winter Level of Service scorecard report monthly. This report highlights winter maintenance expenditures for each region and the province as a whole for that month. It also outlines other key variables such as salt and sand usage, monthly Winter Levels of Service exception reports, and the average number of snow and ice days (e.g., days spent plowing) worked by operations staff. For example, from October 2022 to January 2023, Ministry crews cleared snow for an average of 31 days and treated ice on highways for an average of 22 days. Our testing of two scorecard reports found staff prepared them monthly and provided them to the appropriate levels of senior management to inform them of winter maintenance activities.

Each region in the province prepares a monthly forecast relating to expected winter maintenance costs. The Ministry compiles these regional forecasts into a Ministry-wide forecast each month and provides it to senior management. Our testing of two monthly forecasts found staff prepared the regional forecasts as expected and the Ministry compiled them into the Ministry-wide forecast. We found the Deputy Minister approved both of the forecasts tested.

In both fiscal 2021–22 and fiscal 2022–23, the monthly forecasting process identified the Ministry had a significant budget shortfall for winter maintenance costs. The Ministry appropriately requested, and ultimately received, a special warrant or virement to address the shortfall between budgeted and forecasted costs. See **Figure 1** for the actual and budget expenses for winter maintenance for the past five years.

Sufficient monthly reporting and forecasting allows senior management to identify when potential issues arise and address these timely.

## 4.9 Appropriate Safety Protocols Established

The Ministry of Highways established appropriate safe-operating procedures, hazard identification exercises and assessments, and frequent safety meetings to discuss any pertinent safety hazards or concerns.



The Ministry provides safe operating procedures to operators for:

- Winter maintenance activities
- Winter clean up (e.g., for highway intersections, residential and business areas and interchanges)
- Winter surveillance and reporting

Staff can easily access these key safety protocols and each region's winter maintenance manuals via the Ministry intranet. Also, management posts key safety protocols on shop walls for staff to review. Our comparison of Ministry safe operating procedures (e.g., Winter Clean Up Safe Operating Practice) to good practice in other Canadian jurisdictions found the Saskatchewan procedures were both sufficient and appropriate in aiding operators to conduct winter maintenance activities safely.

Each fall, district supervisors complete a hazard identification exercise with employees. Supervisors travel the highways with operators and identify any potential safety hazards, which may be difficult to observe when winter driving conditions exist (e.g., sharp shoulder, curve, low power line). They mark these hazards with blue flags. If staff identify any additional hazards during the winter season, they discuss these at morning safety meetings. We observed these discussions taking place during our attendance at a morning meeting.

Operations staff hold regular meetings to discuss key safety protocols and identify any potential new or emerging hazards. Meetings take place every Monday morning, as well as when a new employee comes in during the week. We found employees sign off on an attendance sheet as evidence of attending the meetings.

The Ministry also prepares a Salt Management Plan in accordance with Environment and Climate Change Canada guidelines. Our testing of the Ministry's 2018 Salt Management Plan found it considered and included all key aspects of the Environment and Climate Change Canada standard. For example, the Ministry documented its salt application rates consistent with the Transportation Association of Canada's salt management practices. The Ministry recommends using slightly less salt than is allowed by Environment and Climate Change Canada. This shows the Ministry is using good practice as using excess salt can have adverse impacts on the environment.

Established safety protocols and hazard identification exercises allow Ministry staff to conduct their duties in a safe and suitable manner. Regular meetings between operations staff provide an additional opportunity to discuss any new or emerging safety issues to keep both operators and highway drivers safe.

#### **4.10 Adequate Training Provided to Winter Maintenance Staff**

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The Ministry of Highways requires appropriate qualifications and has adequate training programs to ensure equipment operators who conduct winter maintenance activities are sufficiently qualified and trained.

The Ministry provides training for new employees to ensure they are properly qualified to operate equipment. The Ministry also provides training to existing employees each time there are changes to processes or equipment. For example, the Ministry requires operators to have snowplow, wing, and sander training; tandem truck training; and a valid Class 1A licence before operating a snowplow. We tested 10 equipment operators' qualifications and found they all had sufficient and appropriate training and qualifications in each of these areas.

The Ministry's 2018 Salt Management Plan requires operators to take Salt SMART (Spreading, Maintenance, Application Rates, and Timing) training once every three years. Our testing of 10 employees found nine employees took the training. One employee did not require the training as the employee worked in an area that does not require salt (i.e., on gravel roads).

However, we found two employees had taken the training more than three years ago, and the Ministry did not have records when four of the employees had last taken the training, but knew it was before June 2020. The Ministry indicated these individuals would be re-enrolled in the course in the near future as a refresher on good practices associated with using salt. We note the Salt Management Plan was last updated in 2018 and our comparison of the Ministry's plan to Environment and Climate Change Canada guidelines noted no significant areas of concern.

Hiring and training appropriately qualified personnel is imperative to keeping both operators and highway drivers safe in the winter.

## 4.11 Complaints Addressed Quickly and Efficiently

The Ministry of Highways efficiently tracks and addresses public complaints in a timely manner.

The Ministry established a policy to address any public complaint within five days of receiving the complaint. It implemented a system to track complaints when received. The Ministry received approximately 780 winter maintenance-related complaints during our 15-month audit period.

Our testing of 15 winter maintenance-related complaints found the Ministry properly tracked, responded to, and ultimately addressed the issue associated with the complaint. For example, the Ministry received complaints about highway conditions and damage to personal vehicles. For all 15 complaints tested, the Ministry responded to the complaint within three days, exceeding its requirement to respond within five days.

Appropriately tracking, monitoring, and rectifying complaints allows the Ministry to quickly address any issues affecting the public.

## 4.12 Sufficient Reporting to the Public Provided

The Ministry of Highways reports sufficient and appropriate information to the public relating to its activities for conducting winter maintenance on highways in Saskatchewan.



Each year, in its annual report, the Ministry reports on the progress of key actions and actual activities. This includes winter maintenance-specific actions such as number of phone calls to the Highway Hotline, number of exceptions to Winter Levels of Service, and number of collisions with snowplows or graders during the year. For example, in 2021–22, the Ministry reported 27 Winter Levels of Service exceptions and 19 snowplow or grader incidents.<sup>15</sup>

In addition, the Ministry also provides periodic information to the public educating them on safety issues arising from winter maintenance activities on highways. For example, during 2022, the Ministry posted snowplow safety information online and conducted TV, radio, and social media ads outlining the “snow zone.” The snow zone occurs when blading snow off the road creates a mini blizzard next to and behind a snowplow, especially in windy conditions.

Educating the public about key safety measures when around snowplows helps to protect both snowplow operators and drivers. Informing the public of actual winter maintenance activities keeps the public informed and aware of activities conducted during the year.

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<sup>15</sup> Ministry of Highways, *Annual Report for 2021–22*, pp. 8 and 11.

## Chapter 5

# Saskatchewan Polytechnic—Supporting Success of Indigenous Students

### 1.0 MAIN POINTS

In 2021–22, Saskatchewan Polytechnic had total enrolment of almost 15,000 students, of which 15% self-declared as Indigenous. Sask Polytech uses its *2018–2023 Indigenous Student Success Strategy* to improve post-secondary educational outcomes for its Indigenous students.

We assessed Sask Polytech’s processes for supporting the success of Indigenous students to increase student enrolment, retention, and graduation rates.

At February 2023, we found that while Sask Polytech implemented several initiatives (e.g., Indigenous Student Centre programming, application subsidies) aimed at improving Indigenous student success and enrolment, Indigenous student enrolments decreased by 30% over the period of its current Strategy (2018: 3,200 compared to 2022: 2,200).

We found Sask Polytech needs to:

- Expand performance measure targets to evaluate the success of its strategies for supporting Indigenous students. For example, it has not set a target for Indigenous student enrolments.
- Establish thresholds for when to investigate and take action on unexpected changes in key measures related to Indigenous student success. Indigenous student enrolments declined by 30% but Sask Polytech did not evaluate reasons for the decline nor establish actions to address declining enrolments.
- Conduct regular consultations with Indigenous communities about its Indigenous Student Success Strategy.
- Verify Indigenous identity of staff in Indigenous-designated positions.

Reducing disparities in educational outcomes between Indigenous and non-Indigenous students will support more equitable outcomes in attaining higher education, as well as in employment earnings and overall success.

### 2.0 INTRODUCTION

This chapter reports the results of our audit of Saskatchewan Polytechnic’s processes, for the period ended February 15, 2023, to support the success of Indigenous students by increasing student enrolment, retention and graduation rates.<sup>1</sup>

<sup>1</sup> Indigenous refers to individuals who identify as First Nations, Métis or Inuit.



Sask Polytech's *Indigenous Student Success Strategy 2018–2023* is an institution-wide strategy to increase recruitment, retention, graduation rates and the overall success of Indigenous students across all programs. Indigenous students should feel welcome, inspired, empowered, and that Sask Polytech is a place where they belong.<sup>2</sup>

## 2.1 Background

*The Saskatchewan Polytechnic Act* makes Saskatchewan Polytechnic responsible to carry out post-secondary applied education and research.<sup>3</sup> It is the province's only polytechnic.<sup>4,5</sup> Sask Polytech provides certificate, diploma, degree, post-graduate certificate, and apprenticeship training. In addition, Sask Polytech provides adult basic education and skills training programming.<sup>6</sup>

Sask Polytech serves students at four campuses in: Saskatoon, Regina, Prince Albert, and Moose Jaw. In 2021–22, Sask Polytech had total enrolment of 14,969 (2020–21: 14,990), of which 15% (2020–21: 16%) self-declared as Indigenous.<sup>7,8</sup>

## 2.2 Post-Secondary Education for Indigenous Students in Canada

Indigenous post-secondary students may experience barriers to success, including inadequate financial assistance, inequitable academic preparation, and on-campus policies and practices not reflective of Indigenous cultures and contexts.<sup>9</sup>

In 2014, Canada's largest post-secondary education network developed the *Indigenous Education Protocol for Colleges and Institutes* as part of working toward better outcomes for Indigenous students.<sup>10</sup> This document underscores the importance of structures and approaches required to address Indigenous peoples' learning needs and to support self-determination and socio-economic development of Indigenous communities.<sup>11</sup> Signatories included 71 institutes across Canada including, Saskatchewan Polytechnic, Saskatchewan Indian Institute of Technologies, and several regional colleges.<sup>12</sup> Sask Polytech signed the Protocol in 2015.<sup>13</sup>

As a signatory to the Protocol, Sask Polytech agrees to:

- Commit to making Indigenous education a priority

<sup>2</sup> [www.saskpolytech.ca/about/organization/indigenous-strategy.aspx](http://www.saskpolytech.ca/about/organization/indigenous-strategy.aspx) (30 March 2023).

<sup>3</sup> *The Saskatchewan Polytechnic Act*, s. 10 and 16.

<sup>4</sup> A polytechnic is a technical training enterprise offering appropriate credentials in applied fields, including degrees, apprenticeship training, diplomas and certificates; is industry responsive; and supports economic development through applied research [Saskatchewan Polytechnic, *What is a Polytechnic*. [www.saskpolytech.ca/about/about-us/documents/MAR-18-023.pdf](http://www.saskpolytech.ca/about/about-us/documents/MAR-18-023.pdf) (22 April 2023)].

<sup>5</sup> Saskatchewan Polytechnic, *Annual Report 2021–22*, p. 10.

<sup>6</sup> *Ibid.*, p. 10.

<sup>7</sup> *Ibid.*, pp. 18–19.

<sup>8</sup> Saskatchewan Polytechnic, *Annual Report 2020–21*, pp. 15–16.

<sup>9</sup> Samuel Centre for Social Connectedness, *Supporting Indigenous Student Success in Post-Secondary Education: Thriving from Application to Graduation* (August 2020), p. 5.

<sup>10</sup> [www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/](http://www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/) (20 April 2023).

<sup>11</sup> Colleges and Institutes Canada is the national and international voice of Canada's largest post-secondary education network. Its work supports Canada's publicly supported colleges, institutes, and polytechnics. [www.collegesinstitutes.ca/what-we-do/](http://www.collegesinstitutes.ca/what-we-do/) (20 April 2023).

<sup>12</sup> [www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/](http://www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/) (20 April 2023).

<sup>13</sup> [www.saskpolytech.ca/about/organization/indigenous-strategy.aspx](http://www.saskpolytech.ca/about/organization/indigenous-strategy.aspx) (30 March 2023).



- Ensure governance structures recognize and respect Indigenous peoples
- Implement intellectual and cultural traditions of Indigenous peoples through curriculum and learning approaches relevant to learners and communities
- Support students and employees in increasing understanding and reciprocity among Indigenous and non-Indigenous peoples
- Commit to increasing the number of Indigenous employees with ongoing appointments throughout the institution, including Indigenous senior administrators
- Establish Indigenous-centred holistic services and learning environments for learner success
- Build relationships with, and be accountable to, Indigenous communities in support of self-determination through education, training and applied research.<sup>14</sup>

## 2.3 Educational Outcomes Help Reduce Disparity

In 2015, the *Truth and Reconciliation Committee Calls to Action* appealed to the Government of Canada to develop, with Indigenous groups, a joint strategy to eliminate educational and employment gaps between Indigenous and non-Indigenous Canadians.<sup>15</sup>

Obtaining higher education leads to better outcomes in the labour market. As of 2016, the average person with a college diploma in Saskatchewan earned 27.3% more than with only a high school diploma.<sup>16</sup> Sask Polytech estimates its average graduate will earn \$505,000 more over their lifetime than someone who only holds a high school diploma.<sup>17</sup>

In the 2021 census, average income for Saskatchewan's non-Indigenous people was \$55,050 compared to \$40,720 for the province's Indigenous peoples.<sup>18</sup> Reducing differences in educational outcomes in Saskatchewan between Indigenous and non-Indigenous people will support more equitable outcomes.

**Figure 1** shows the disparity in the number of Sask Polytech graduates between self-identified Indigenous students and their non-Indigenous counterparts. Overall, 2018 had the highest number of self-identified Indigenous graduates of the previous four years at 827 graduates; higher than in 2021 with 648 graduates.

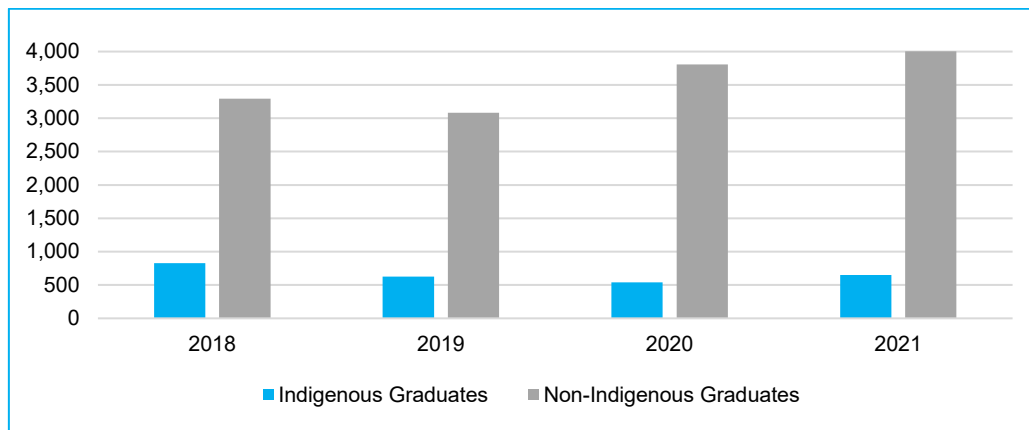
<sup>14</sup> [www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/](http://www.collegesinstitutes.ca/what-we-do/advocacy/accelerating-reconciliation/indigenous-education-protocol/) (20 April 2023).

<sup>15</sup> Truth and Reconciliation Commission, *Truth and Reconciliation Commission Calls to Action* (2015). Call to Action #7.

<sup>16</sup> Statistics Canada. Table 37-10-0152-01 Average earnings or employment income, by age group and highest certificate, diploma or degree (x 1,000) [www12.statcan.gc.ca/census-recensement/2016/dp-pd/abpopprof/index.cfm](http://www12.statcan.gc.ca/census-recensement/2016/dp-pd/abpopprof/index.cfm) (20 April 2023).

<sup>17</sup> Saskatchewan Polytechnic, *Annual Report 2021–22*, p. 11.

<sup>18</sup> Statistics Canada. Table 98-10-0281-01 Income statistics by Indigenous identity and residence by Indigenous geography: Canada, provinces and territories. [www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=9810028101](http://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=9810028101) (20 April 2023).

Figure 1—Sask Polytech Graduates 2018–21<sup>A</sup>

Source: Adapted from Saskatchewan Polytechnic records.

<sup>A</sup> Does not include students graduating from brokered programs (i.e., programs offered by partner institutions such as Gabriel Dumont Institute, that uses Sask Polytech curriculum to deliver Sask Polytech programs).

### 3.0 AUDIT CONCLUSION

We concluded Saskatchewan Polytechnic had, other than in the following areas, effective processes, for the period ended February 15, 2023, to support the success of Indigenous students by increasing student enrolment, retention and graduation rates.

Sask Polytech needs to:

- Expand performance measure targets to evaluate the success of its strategies for supporting Indigenous students
- Establish thresholds for when to investigate and take action on unexpected changes in key measures related to Indigenous student success
- Conduct regular consultations with Indigenous communities about its Indigenous Student Success Strategy
- Verify Indigenous identity of staff in Indigenous-designated positions

Figure 2—Audit Objective, Criteria, and Approach

**Audit Objective:** The objective of this audit is to assess the effectiveness of Saskatchewan Polytechnic's processes, for the period ended February 15, 2023, for supporting the success of Indigenous students by increasing student enrolment, retention and graduation rates.

**Audit Criteria:**

Processes to:

1. **Maintain strategy to support success of Indigenous students**

- Engage with stakeholders (e.g., Indigenous students and alumni, Indigenous communities, staff) to identify barriers to student success (e.g., academic preparedness, inadequate funding, cultural and learning disconnects), and opportunities for improvement
- Set specific, measurable targets for evaluating progress in supporting Indigenous students (e.g., number of Indigenous students, Indigenous student graduation rate, Indigenous student employment rate, number of courses incorporating Indigenous ways of knowing, number of courses offered in Indigenous languages)

- Identify key initiatives to achieve targets (e.g., recruitment focusing on Indigenous communities, resources to make Indigenous students welcome on campuses, targeted financial assistance to address barriers such as access to housing or child care)
  - Allocate resources (financial, human)
  - Communicate strategy to stakeholders
- 2. Implement strategy and related initiatives**
- Provide learning experience for Indigenous students consistent with strategy
  - Track results of initiatives to support Indigenous students
  - Periodically report on results to stakeholders
- 3. Evaluate effectiveness of strategy**
- Analyze outcomes against targets (e.g., graduation rates, employment, student retention, student satisfaction)
  - Adjust future initiatives and/or allocation of resources as necessary

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Sask Polytech's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. Sask Polytech management agreed with the above criteria.

We examined Sask Polytech's procedures, policies, strategies, and reports relating to implementing its Strategy. We assessed Sask Polytech's processes to establish targets, allocate internal resources, communicate with stakeholders, and monitor progress in improving success of Indigenous students. We analyzed data collected by Sask Polytech around Indigenous students (e.g., enrolment, graduation rates, employment rates). We used an external consultant with expertise in the area to help us identify good practice and assess Sask Polytech's processes.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Indigenous Student Success Strategy Established

By reviewing leading practices and using stakeholder consultations, Saskatchewan Polytechnic appropriately developed, and updates, its *Indigenous Student Success Strategy* to guide its actions in improving Indigenous student success.

In 2017, Sask Polytech began developing its current *Indigenous Student Success Strategy* after assessing progress against its recommendations and targets set in its *2009 Aboriginal Student Achievement Plan*.<sup>19,20</sup> To create the Strategy, Sask Polytech reviewed leading practices, as well as evaluated its progress in meeting the recommendations outlined in the Truth and Reconciliation Commission of Canada's Calls to Action.<sup>21</sup>

Sask Polytech also gathered input from stakeholders (e.g., students, Indigenous communities) on their priorities and expectations for the Strategy and obtained feedback through a series of group sessions, one-on-one conversations, paper-based questionnaires, and an online survey.<sup>22</sup>

**Figure 3** outlines Sask Polytech's goals established in its Strategy related to Indigenous students.

<sup>19</sup> [www.saskpolytech.ca/about/organization/indigenous-strategy.aspx](http://www.saskpolytech.ca/about/organization/indigenous-strategy.aspx) (30 March 2023).

<sup>20</sup> Indigenous is a term developed by First Nations, Métis and Inuit people for First Nation, Métis and Inuit peoples and is considered to be more inclusive than Aboriginal. Aboriginal refers to the first inhabitants of Canada and includes First Nations, Inuit, and Métis people. [Adapted from an internal Saskatchewan Polytechnic document].

<sup>21</sup> Saskatchewan Polytechnic, *Indigenous Student Success Strategy: 2018–2023*, p. 9.

<sup>22</sup> Saskatchewan Polytechnic, *Indigenous Student Success Strategy: 2018–2023*, p. 9.

**Figure 3—Indigenous Student Success Strategy Goals**

- Nebah hoʔá (Denesuline) **Welcome**: Ensure Indigenous students attending Sask Polytech are well prepared for post-secondary life and are set up for success
- Ki-kinomawo (Nakawe) **Inspire**: Help Indigenous students thrive at Sask Polytech
- Wiyōkihiya (Dakota) **Empower**: Celebrate Indigenous student success and prepare Indigenous graduates for successful careers
- avik wiyawow (Michif) **Belong**: Create inclusive, respectful and welcoming campuses, where Indigenous students have a sense of belonging

Source: Saskatchewan Polytechnic, *Indigenous Student Success Strategy: 2018–2023*, p. 25.

In 2021–22, Sask Polytech spent \$1.35 million on activities related to its Strategy (e.g., summer transition program, honour ceremonies), and awarded 435 scholarships and awards valued at approximately \$500,000 to Indigenous students.<sup>23</sup>

## 4.2 Adequate Consultations Held with Stakeholders During Strategy Development and Update

Saskatchewan Polytechnic adequately consulted with stakeholders when it developed its *Indigenous Student Success Strategy* in 2017 and while updating the Strategy in 2023. Sask Polytech expects to release its updated Strategy by September 30, 2023.

Sask Polytech appropriately relies on the expertise of its Indigenous Strategy department staff to identify its stakeholders. Staff are involved with various community organizations (e.g., Reconciliation Saskatoon) and interact with First Nations communities and students, allowing them to identify potential stakeholders affected by the Strategy.

**Figure 4** outlines the stakeholders the Indigenous Strategy department identified for its 2023 Strategy update. We found stakeholders similar to those consulted in 2017, with a few additional stakeholders (i.e., Ministry of Advanced Education, alumni) appropriately added.

**Figure 4—Stakeholders Consulted for the 2023 Strategy Update**

- Sask Polytech students, alumni, and employees
- First Nations communities including Elders
- Ministry of Advanced Education and Ministry of Immigration and Career Training
- Municipalities (e.g., Moose Jaw, Regina, Saskatoon, Prince Albert)
- Local industry employers
- High school staff

Source: Adapted from Saskatchewan Polytechnic records.

Sask Polytech asks stakeholders to provide feedback to help it identify what works well and where it could make improvements. To gather information for Strategy development and updates, Sask Polytech met with approximately 760 stakeholders at various engagement sessions as groups and individually, including at open houses.<sup>24</sup> Stakeholders provided adequate feedback on changes needed to the Strategy from these engagement sessions. We found Sask Polytech incorporated feedback it gathered in 2017 into its current 2018–23 Strategy, and at April 2023, was in the process of gathering feedback for its next Strategy update.

<sup>23</sup> Saskatchewan Polytechnic, *Indigenous Strategy Report Card, 2021–22*, p. 16.

<sup>24</sup> Saskatchewan Polytechnic, *Indigenous Student Success Strategy 2018–2023*, p. 20.

In addition, the following four staff positions in the Indigenous Strategy department regularly interact with Indigenous students and stakeholders on an ongoing basis, which allows for informal feedback:

- **Community Liaison:** one staff member travels around Saskatchewan to meet with stakeholders (e.g., First Nations communities, prospective students, and high school staff) outside urban areas to promote Sask Polytech. During these visits, stakeholders can provide feedback on the Strategy and suggest improvements. Management told us Sask Polytech removed this position in 2020 during the pandemic given the inability for travel due to provincially imposed restrictions. The department re-established it in January 2022.
- **Indigenous Student Advisors:** seven staff regularly (e.g., daily for students and at least weekly for staff) meet with Sask Polytech students and staff. During these interactions, Advisors informally receive feedback on Indigenous student experiences at Sask Polytech. They find students still experience barriers to success (e.g., difficulty with classmates, needing assistance in applying for emergency funding).
- **Student Success Support Coaches:** two staff meet with prospective students in urban areas with Sask Polytech campuses to help support them through the application process and through their transition to post-secondary education. In November 2022, these Support Coaches averaged 640 interactions with students.
- **Indigenous Student Centre Coordinators:** four staff plan and deliver Indigenous Student Centre programming. See **Section 4.7** for more information on Indigenous Student Centres.

Sask Polytech also collects feedback through student (2021–22: 53% response rate) and alumni (2021–22: 49% response rate) annual engagement surveys. These surveys collect information on graduate employment rates and student satisfaction, including the quality of interactions with Indigenous Student Advisors. The survey also gauges Indigenous and non-Indigenous student and alumni satisfaction with their chosen study program with similarly high rates of satisfaction; see **Figure 5**.

**Figure 5—Indigenous and Non-Indigenous Student and Graduate Program Satisfaction**

	Students <sup>A</sup>		Graduates <sup>B</sup>	
	Indigenous (%)	Non-Indigenous (%)	Indigenous (%)	Non-Indigenous (%)
2020–21	88.1	87.8	94.1	94.2
2021–22	91.1	91.4	93.4	93.1

Source: Adapted from Saskatchewan Polytechnic records.

<sup>A</sup> From survey responses on the student engagement surveys: response of agree or strongly agree to the question “overall, I am satisfied with my program”.

<sup>B</sup> From survey responses on the graduate follow-up surveys: response of somewhat satisfied or very satisfied to the question “overall satisfaction with your program”.

Survey respondents indicate whether they identify as Indigenous. In the 2021–22 survey, 12% of students and 10% of graduates surveyed self-declared as Indigenous. Management uses this data to identify whether disparities in responses between Indigenous and non-Indigenous students occur, and to recognize needed changes (e.g., improve campus activities or facilities).



Sask Polytech posts its Strategy on its website, as well as brings printed copies to various events, making it widely available to the majority of stakeholders.

Having sufficient consultation during development and in updating its Indigenous Student Success Strategy helps ensure Sask Polytech understands what Indigenous students need to be successful.

## 4.3 Ongoing Indigenous Stakeholder Engagement Needed

Saskatchewan Polytechnic solicited Indigenous stakeholder feedback during its *Indigenous Student Success Strategy* development in 2017 and 2023 update. However, we did not see evidence of regular engagement with Indigenous stakeholders to obtain continuous feedback (e.g., barriers faced, community needs) and to report on results of Indigenous student success, consistent with good practice. Sask Polytech did have Indigenous student representation on its Indigenous Strategy Advisory Committee.

### 4.3.1 More Frequent Indigenous Stakeholder Engagement Needed

Our review of documentation (e.g., meeting minutes) provided by the Indigenous Strategy department showed infrequent interactions (i.e., informal discussions) with Indigenous communities. We found the department had not established the expected frequency of engagement to obtain regular feedback on the Strategy and report results of Indigenous student success.

Having regular interactions (e.g., at least quarterly) with Indigenous communities, helps establish a strong relationship with Sask Polytech, which could result in Indigenous communities recommending their members to pursue post-secondary education at the institution. This could help Sask Polytech increase its Indigenous student enrolment.

- 1. We recommend Saskatchewan Polytechnic regularly consult with Indigenous communities to obtain feedback on its strategies, and to report results on, Indigenous student success.**

### 4.3.2 Indigenous Student Representation on Key Committee

In 2023, Sask Polytech used its existing Indigenous Strategy Advisory Committee to update its *Indigenous Student Success Strategy*.

The Committee's 2022 terms of reference expects Indigenous student representation. The Committee included members of Sask Polytech's Indigenous Strategy department, members of senior management, representatives from external Indigenous partners, and an Indigenous student representative from the campus where meetings are held (i.e., student representative changed at each meeting).

The priorities for the Committee included:

- Increasing Indigenous knowledge and ways of learning in programs and curriculum
- Establishing key performance indicators for Indigenous participation in, and completion of, programs

- Formalizing early intervention strategies for Indigenous students experiencing difficulties<sup>25</sup>

Given these priorities relate directly to Indigenous student outcomes and success, it is good practice for Sask Polytech to have Indigenous student representation on the Committee to provide input.

Having Indigenous student representation on this Committee, allows Sask Polytech to capture the perspective of Indigenous students, who the Strategy is intended to support.

## 4.4 Key Barriers Identified and Addressed in Strategy

Saskatchewan Polytechnic obtained feedback from stakeholders to assist it in identifying barriers affecting Indigenous students during updates to its *Indigenous Student Success Strategy*. Its Strategy outlines appropriate actions to address them.

Sask Polytech collects feedback formally and informally from stakeholders to help identify barriers that Indigenous students experience. **Figure 6** outlines the barriers identified during stakeholder consultations in its 2017 Strategy update and how Sask Polytech's 2018–23 Strategy addressed those barriers. **Section 4.7** provides more information on each of the actions listed below.

**Figure 6—Identified Barrier and Planned Actions**

Barrier	2018–23 Strategy Planned Actions
Lack of information about available post-secondary options and low awareness of training-related career paths	<ul style="list-style-type: none"> <li>• Advertise Sask Polytech on social media</li> <li>• Community Liaison to work with First Nations' community high school guidance counsellors and principals</li> </ul>
Insufficient academic preparedness and the inability of secondary schools in more remote areas to offer the necessary preparation and prerequisites for direct entrance into post-secondary	<ul style="list-style-type: none"> <li>• Community Liaison to work with First Nations' community high school guidance counsellors and principals</li> <li>• Promote Adult 12 program (to obtain the equivalent of a high school diploma)</li> </ul>
Cultural and learning disconnects arising from colonial educational practices	<ul style="list-style-type: none"> <li>• Updating program curriculum to integrate Indigenous content to 100% of programs by fall 2023 (i.e., Indigenized)</li> </ul>
Inadequate funding and high costs	<ul style="list-style-type: none"> <li>• Waiving application-processing fees for Indigenous students</li> <li>• Giving awards and bursaries</li> </ul>
Programs of study that do not reflect Indigenous culture, history or worldview	<ul style="list-style-type: none"> <li>• Updating program curriculum to integrate Indigenous content to 100% of programs by fall 2023</li> <li>• Mandatory Indigenous Awareness training for all staff</li> </ul>
Language and lack of support for those whom English is not their first language	<ul style="list-style-type: none"> <li>• Indigenous-designated positions (e.g., education counselor, instructor aide, English as additional language instructor)</li> </ul>
Complex admission process	<ul style="list-style-type: none"> <li>• Availability of Indigenous Student Advisor and Community Liaison positions to assist with application process</li> </ul>
Family responsibilities	<ul style="list-style-type: none"> <li>• Online learning opportunities</li> <li>• Availability of Indigenous Student Advisors</li> </ul>
Relocation to unfamiliar urban environment leading to separation from family and community networks	<ul style="list-style-type: none"> <li>• Summer Transition Program</li> <li>• Availability of Indigenous Student Advisors</li> <li>• Indigenous Student Centre programming</li> </ul>
Lack of Indigenous faculty, staff and other role models	<ul style="list-style-type: none"> <li>• Indigenous-designated positions (e.g., education counselor, instructor aide, English as additional language instructor)</li> </ul>

<sup>25</sup> Saskatchewan Polytechnic, *Aboriginal Strategy 2016–2020*, p. 2.



Barrier	2018–23 Strategy Planned Actions
Racism and discrimination	<ul style="list-style-type: none"> <li>• Mandatory Indigenous Awareness training for all staff</li> </ul>
Lack of confidence	<ul style="list-style-type: none"> <li>• Availability of Indigenous Student Advisors</li> <li>• Indigenous Student Centre programming</li> </ul>

Source: Adapted from *Indigenous Student Success Strategy 2018–2023*, p. 18 and *Indigenous Student Success Strategy 2021–2022 Report*, pp. 3–11.

Overall, we found Sask Polytech identified reasonable actions to make changes to address identified barriers to Indigenous student success.

Identifying and taking action on identified barriers reduces the likelihood that these barriers impede Indigenous student success.

## 4.5 Qualified Indigenous Strategy Department Staff, But Identity Verification Needed

Saskatchewan Polytechnic’s Indigenous Strategy department has adequately trained staff to support the implementation of its *Indigenous Student Success Strategy*. However, it does not require staff who self-declare as Indigenous to provide proof of heritage.

As of February 2023, the Indigenous Strategy department consisted of 16 people. Of these 16 people, 81% self-declared as Indigenous. A Director oversees the department.

Sask Polytech provides its staff with adequate training opportunities throughout the year. It provides mandatory Indigenous Awareness Training for all staff that helps to provide history and context on Canada’s relationship with Indigenous peoples. We found this course provides staff with adequate information. Sask Polytech also offers courses to staff through its internal self-directed learning site used to develop competency in appropriately and respectfully teaching Indigenous content.

We reviewed job descriptions for all jobs within the Indigenous Strategy department, and found job responsibilities consistent with our understanding of the role based on discussions with management, and required competencies were appropriate to be able to meet the job responsibilities. For example, the Community Liaison position requires staff to have professional credibility in Indigenous communities and educational circles, and strong presentation skills.

Sask Polytech determined Indigenous staff should hold certain positions directly involved in supporting Indigenous students, which applies to 25 positions at Sask Polytech, including all positions within the Indigenous Strategy department. Sask Polytech does not currently have a policy requiring verification when staff self-declare as Indigenous; however, it does require verification for students who self-declare as Indigenous (e.g., provide treaty status card, health card) to qualify for Indigenous scholarships or Indigenous-specific services.

A number of recent high-profile instances at Canadian post-secondary institutions where individuals benefited from making false claims of Indigenous identity profiled the need for identity verification. Using only self-identification for Indigenous-designated positions, jobs or other opportunities may not be reliable. False identity claims can affect institutional trust and negatively impact reputation.



2. We recommend Saskatchewan Polytechnic verify the Indigenous identity of staff in Indigenous-designated positions.

## 4.6 Strategy Lacks Some Key Measures and Targets for Indigenous Students

Saskatchewan Polytechnic established some Indigenous student-specific targets (i.e., graduation rates), but lacks key measures and targets around Indigenous student enrolment and retention (e.g., student satisfaction with learning environment).

Sask Polytech has an IT system that provides sufficient detail for Indigenous Strategy department staff to track Indigenous student success. However, as of March 2023, department staff were just training on the use of this IT system. Once fully utilized, this IT system will allow department staff to see real-time data on the success of Indigenous students (e.g., graduation rates, enrolment) and other measures supporting the success of Indigenous students (e.g., Indigenous student awards earned).

Sask Polytech tracks several relevant measures to evaluate Indigenous student success (see **Figure 7** for established measures, targets and actual results). Results show the number of Indigenous students enrolled in Sask Polytech has declined since 2020, while the percentage of Indigenous graduates who obtain employment has increased.

Sask Polytech established an associated target for only one key performance measure (i.e., striving for a graduation rate of 65% for Indigenous students by 2025). The other five measures do not have set targets. Sask Polytech also does not separately track results for one of the key performance measures for Indigenous students (i.e., student satisfaction with learning environment).

**Figure 7—Key Measures, Targets, and Actual Results for Indigenous Student Success**

Goal	Performance Measure	Indigenous Student Target <sup>A</sup>	2019–20	2020–21	2021–22
<b>Enrolment</b>					
Improve inclusion	Indigenous program enrolment (# of students enrolled)	None	3,203	2,523	2,286
<b>Retention</b>					
Improve processes & services	Program retention rates (%)	None	71 <sup>B</sup>	70 <sup>B</sup>	64 <sup>B</sup>
Improve learner experience	Student satisfaction with learning environment	None	N/A <sup>C</sup>	N/A <sup>C</sup>	N/A <sup>C</sup>
<b>Graduation Rates</b>					
Advance learner success	Graduation rate (%)	>= 65 by 2025	63	61	63
	Graduate employment rate (%)	None	83	86	94
Improve learner experience	Graduate overall satisfaction with program (%)	None	94	94	93

Source: Adapted from Saskatchewan Polytechnic records.

<sup>A</sup> For Indigenous Student Target column, "None" indicates Sask Polytech has not established a target.

<sup>B</sup> Sask Polytech does not include program retention rates for Indigenous students in external reporting, but tracks this metric internally.

<sup>C</sup> Sask Polytech has data to calculate this metric, but does not include the results in external reporting or track this metric internally.



Not establishing targets for all key measures of Indigenous student success (e.g., enrolment, retention), increases the risk that Sask Polytech may not identify a disparity in outcomes between non-Indigenous and Indigenous students. Additionally, not establishing targets or tracking results makes it difficult to assess whether the Strategy is working, or adjustments are needed, to improve the success of Indigenous students.

**3. We recommend Saskatchewan Polytechnic enhance and report on key performance measures and targets specific to Indigenous student success.**

## 4.7 Sufficient Supports for Indigenous Students Established and Implemented

Saskatchewan Polytechnic implemented several initiatives to support Indigenous student success.

When determining which initiatives Sask Polytech can implement in a given year, it relies on its budgeting process. In 2022–23, the Indigenous Strategy department had an approved budget of \$1.9 million.<sup>26</sup>

If the department realizes it will not have adequate funding to incorporate all planned initiatives, or if it wants to incorporate a new initiative, the department prepares business cases outlining the request for additional funding. We saw evidence of Sask Polytech approving additional funding for two new positions (i.e., Indigenous Strategy Coaches) within the department in December 2020. These positions work with Indigenous students as they transition from high school to post secondary and connect students with the needed supports. We found that Sask Polytech has an appropriate process to allow for additional staffing or other funding when needed.

In 2021–22, Sask Polytech's *Indigenous Student Success Strategy* outlined several services to Indigenous students as shown in **Figure 8**.

**Figure 8—2021–22 Indigenous Student Success Strategy Services**

- Indigenous Student Advisors
- Summer Transition Program
- Honour ceremonies
- Community engagement and outreach
- Indigenous Student Success Coaches
- Funded applications
- Elder access
- Men's sharing circle (opportunity for male students to meet, discuss challenges, and build community)
- Indigenous art (in public spaces on campuses)
- Role model calendar (calendar with interviews from successful Indigenous graduates)
- 10 days of holiday giveaways and holiday hampers
- Curriculum update to include Indigenous content
- Representative workforce
- Training and awareness for Sask Polytech staff
- Indigenous Student Centres
- Community partnerships and outreach
- Curricula Indigenization

Source: *Indigenous Student Success Strategy 2021–2022 Report*, pp. 3–11.

<sup>26</sup> Saskatchewan Polytechnic financial records.

We identified and evaluated the reasonableness of some key initiatives undertaken by the Indigenous Strategy department to improve the success of Indigenous students as follows.

#### 4.7.1 Indigenous Strategy Department Staff Engagement

In 2021–22, Indigenous Strategy department staff attended five career fairs and visited five high schools to meet prospective students and make them aware of the services Sask Polytech offers (e.g., personalized support for Indigenous students).

Once Indigenous students enroll in a program, Department staff contact each Indigenous student to make them aware of the services available (e.g., emergency funding bursaries, counselling services, tutoring). We also found the Department used its social media pages effectively to advertise upcoming events (e.g., Indigenous-specific honour ceremony). We found the processes used by the Indigenous Strategy department adequate to ensure all Indigenous students are made aware of available services.

#### 4.7.2 Summer Transition Program

Prior to each fall semester, the Indigenous Strategy department holds a Summer Transition Program for new Indigenous students. This Program has students attend campus a few weeks prior to classes beginning to become familiar with the campus, ask Indigenous Student Advisors any questions and assist Indigenous students with any barriers they experience (e.g., finding child care, applying for financial assistance). In August 2022, 82 Indigenous students attended the Summer Transition Program.

By taking reasonable action to make students aware of services available, the Indigenous Strategy department helps to ensure that Indigenous students can access needed services.

#### 4.7.3 Indigenous Student Centres

Each Sask Polytech campus has an Indigenous Student Centre delivering services and programming to students. **Figure 9** outlines examples of the cultural and community events the centres host throughout the year to help Sask Polytech build relationships between Indigenous students and staff. These centres also serve to connect students with other services available on campus (e.g., learning services, library). Management told us Indigenous Student Centres made approximately 10,500 contacts with students in 2021–22.

**Figure 9—Examples of Events and Activities Available through Indigenous Student Centres**

- Lunch and Learn (Cree for Beginners, Employability Skills)
- Cultural Activities (smudging, ribbon-skirt making, Indigenous storytelling, beading with Elder)
- Community Building (meals, bingo, trivia)
- Mental Health Supports (journaling, wellness discussion)
- Days of Recognition (Louis Riel Day, Orange Shirt Day, National Day for Truth and Reconciliation, National Day of Awareness for Missing and Murdered Indigenous Women, Girls, and Two-Spirit)

Source: Adapted from Saskatchewan Polytechnic records.

Providing these services to Indigenous Sask Polytech students provides a sense of community, and will assist in student retention.



#### 4.7.4 Community Partnerships and Outreach

We found Sask Polytech established adequate agreements with six local Indigenous communities setting out future opportunities for programming or research collaborations between Sask Polytech and the community. One example would be New Southern Plains Métis Local 160 and Sask Polytech established a framework for collaboration to support Métis in the city of Moose Jaw and create initiatives to encourage Métis culture in the Saskatchewan education system.<sup>27</sup>

#### 4.7.5 Funded Applications

During its 2017 Strategy update, feedback from stakeholders noted students experienced financial pressures, which contributed to lower Indigenous student enrolment. In response, Sask Polytech began piloting funded applications in 2020–21.<sup>28</sup> In October 2021, Sask Polytech funded the application fee for 100 prospective students. In February 2022, Sask Polytech funded an additional 236 Indigenous applicants.<sup>29</sup> Application fees are \$75 for an online application and \$100 for a paper application. We found waiving the application-processing fee is a reasonable action to help address financial barriers that may prevent students from applying, and ultimately enrolling.

#### 4.7.6 Services from Elders

Sask Polytech adequately contracts with Elders to provide services to its Indigenous students. Indigenous Student Centres on each campus provide students with the opportunity to meet with Elders. We found Sask Polytech developed adequate guidelines for contracting services of Elders. Sask Polytech's guidelines include information on how to greet and make a request to an Elder for services, and outlines the selection process and compensation. We found Sask Polytech followed its established guidelines when contracting for services from Elders (e.g., honorarium rates consistent with the guidelines).

#### 4.7.7 Curricula Indigenization

Sask Polytech set the goal of Indigenizing 100% of its programs by fall 2023. Indigenous content can support non-Indigenous people to gain skills and knowledge to enable them to live and work with Indigenous people respectfully. We found Sask Polytech developed new learning objectives to indigenize 62 of 158 programs as of March 2023.<sup>30,31</sup> We found the changes made to course content consistent with good practice (e.g., Psychology of Health and Wellness Management course includes Indigenous teachings of the medicine wheel). Representation through Indigenous content can help to foster a stronger sense of belonging for Indigenous students, and Indigenous staff and faculty can act as role models for students and help support accurate teaching of Indigenous content in the curriculum.<sup>32</sup>

<sup>27</sup> *Indigenous Student Success Strategy Report 2021–2022*, p. 14.

<sup>28</sup> For funded applications, to ease financial burdens experienced by students, Sask Polytech waives the application-processing fee it typically charges.

<sup>29</sup> *Indigenous Student Success Strategy Report 2021–2022*, p. 5.

<sup>30</sup> Indigenization is the holistic integration of Indigenous ways of knowing, teaching and learning. (Adapted from Sask Polytech document).

<sup>31</sup> Adapted from Sask Polytech records.

<sup>32</sup> Indspire, *Holding Our Ground: Indigenous Student Post-Secondary Persistence & Early Leaving*, 2021, p. 9. [www.indspire.ca/wp-content/uploads/2021/12/Holding-Our-Ground-Report-EN-Final-WEB1.pdf](http://www.indspire.ca/wp-content/uploads/2021/12/Holding-Our-Ground-Report-EN-Final-WEB1.pdf) (20 April 2023).

Additionally, every 5–6 years, all Sask Polytech courses go through a process to update curricula, including incorporating Indigenous content. We evaluated Sask Polytech's process to review program content and considered learning objectives for a sample of programs Sask Polytech had updated to incorporate Indigenous content. We found the process and learning objectives consistent with good practice.

Having sufficient supports helps ensure Sask Polytech addresses barriers that could prevent Indigenous students from being successful.

## 4.8 Thresholds Needed to Address Fluctuations in Key Performance Measures

Saskatchewan Polytechnic has established various types of internal reporting to help it monitor Indigenous student success. However, it needs to establish thresholds for when to investigate changes or fluctuations in key performance measures.

Sask Polytech prepares an annual report on its *Indigenous Student Success Strategy*. It made the most recent reports available on its website. These reports include a description of the activities and initiatives undertaken in the previous year, and statistics on Indigenous student enrolments and graduation rates. In its *2020–21 Indigenous Student Success Strategy Report*, Sask Polytech provided sufficient analysis by program of the impact the COVID-19 pandemic had on Indigenous student enrolments.<sup>33</sup>

Sask Polytech's overall annual report also included similar statistics. In its *2021–22 Annual Report*, Sask Polytech included a detailed breakdown of the enrolment numbers for each type of program it offered to the overall student population (e.g., basic education, apprenticeship, certificate/diploma/degree). We noted the *2021–22 Indigenous Student Success Strategy Report* included the Indigenous student equivalent of this breakdown.

For internal analysis and reporting, and its reporting to the Ministry of Advanced Education, Sask Polytech also prepares an annual *Indigenous Strategy Report Card*. We found this Report Card included several metrics relevant to the assessment of Indigenous students and activities to support Indigenous students. As noted in **Recommendation 3**, Sask Polytech needs to implement targets to be able to perform meaningful analysis of the impact its initiatives have on improving Indigenous student success.

In addition to not having established targets, the Indigenous Strategy department has not established thresholds for when to investigate changes in key performance measures. For example, Indigenous program enrolments fell by almost 30% from 3,203 in 2019 to 2,286 in 2021 (see **Figure 7**). We expected Sask Polytech to document its evaluation of the reason for the decline and establish actions to help improve enrolment. It has not done so.

Not having established thresholds increases the risk that Sask Polytech may not identify, or identify in a timely way, when changes or actions are needed to address fluctuating trends that affect Indigenous student success.

### 4. We recommend Saskatchewan Polytechnic establish thresholds for when to investigate and take action on unexpected changes in key performance measures related to Indigenous student success.

<sup>33</sup> *Indigenous Student Success Strategy 2020–2021 Report*, p. 63. [www.saskpolytech.ca/student-services/support/indigenous/documents/indigenous-student-success-strategy-report-2021-22.pdf](http://www.saskpolytech.ca/student-services/support/indigenous/documents/indigenous-student-success-strategy-report-2021-22.pdf) (20 April 2023).



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## Chapter 6

# Saskatchewan Workers' Compensation Board— Monitoring Safety Associations' Use of Funding

### 1.0 MAIN POINTS

The Saskatchewan Workers' Compensation Board's (WCB) goal is zero injuries, zero fatalities, and zero suffering. WCB works with, among other organizations, Saskatchewan's seven safety associations to assess and develop safety programs to prevent injuries.

Employers create a safety association because their specific industries are inherently at a higher risk for workplace injury. Five of seven industries represented by safety associations had a higher injury rate than the overall provincial injury rate of 4.33 per 100 workers in 2022.

Safety associations focus on industry-specific employer needs by providing advice related to workplace safety and injury prevention (e.g., training, identifying safety gaps in organizations). WCB collects premiums from these employers to fund the operations of safety associations (over \$11 million in 2022).

We assessed WCB's processes to monitor safety associations' use of funding for injury prevention and workplace safety. At December 2022, we found WCB had effective processes, except in the following areas where it needs to:

- Set more detailed expectations on eligible costs. Insufficient expectations about eligible costs increases the risk that safety associations may use funds for unnecessary purchases (e.g., alcohol purchases) that do not contribute to reducing injury rates.
- Formally review key financial information (e.g., budget information) to determine whether safety associations' planned use of funding is consistent with WCB expectations.
- Formally evaluate safety associations' reported results against key performance measures to determine whether results were achieved and if not, take action.
- Verify safety associations make key information available to employer members to ensure employers have sufficient information to know how associations utilize their premiums to provide workplace safety and injury prevention services.

Effective monitoring of safety associations' use of funding is important to determine whether safety associations effectively use funding for the intended purpose of reducing workplace injuries.



## 2.0 INTRODUCTION

The Saskatchewan Workers' Compensation Board (WCB) operates under the authority of *The Workers' Compensation Act, 2013*. The members of the WCB Board are responsible for administration of the Act.

WCB invests heavily in injury prevention, working toward the organization's goal of zero injuries, zero fatalities, and zero suffering.<sup>1</sup> Under the Act, WCB works with safety associations, employers, and the Ministry of Labour Relations and Workplace Safety, to assess and develop safety programs to prevent injuries.

We audited WCB's processes to monitor safety associations' use of funding for injury prevention and workplace safety for the 12-month period ended December 31, 2022.

Saskatchewan ranks the highest in Canada with 4.4 workplace deaths per 100,000 full time equivalent employees (FTE) considering all provinces except Prince Edward Island and the three territories (that have less than 100,000 FTE).<sup>2</sup> **Figure 1** shows the average injury-related fatality rate and the average lost-time injury rate between 2016 and 2020 by jurisdiction.

**Figure 1—Five Year Average Injury Fatality Rate and Average Lost-Time Injury Rate per 100,000 Full Time Equivalent Employees**

Province and Territories	Average 5-year Injury-Related Fatality Rate	Average 5-year Lost-Time Injury Rate <sup>B</sup>
Saskatchewan	4.4	2.0
Alberta	4.1	1.5
Newfoundland and Labrador	3.4	1.6
New Brunswick	3.3	1.5
British Columbia	2.6	2.2
Nova Scotia	2.3	1.7
Quebec	1.6	2.0
Ontario	1.3	1.1
Manitoba	1.1	2.7
NWT/Nunavut <sup>A</sup>	7.1	2.1
Yukon <sup>A</sup>	5.1	1.9
Prince Edward Island <sup>A</sup>	0.8	1.4

Source: University of Regina. *2022 Report on Workplace Fatalities and Injuries*.

<sup>A</sup> Fewer than 100,000 FTEs.

<sup>B</sup> Time-loss injuries are those that keep the worker away from work beyond the day of the injury.

## 2.1 Safety Associations in Saskatchewan

Employers within an industry may form a safety association to promote injury prevention and workplace safety. Safety associations focus on the needs of their industry by providing quality assurance and advice in numerous areas such as training, safety management systems, consultation, safety goals, identifying safety gaps in organizations, and injury prevention strategies.<sup>3</sup> Employers covered by a safety association are determined by the

<sup>1</sup> Saskatchewan Workers' Compensation Board, *2021 Annual Report*, p. 42.

<sup>2</sup> University of Regina. *2022 Report on Workplace Fatalities and Injuries*, p. 16.

<sup>3</sup> [www.worksafesask.ca/resources/saskatchewan-safety-associations](http://www.worksafesask.ca/resources/saskatchewan-safety-associations) (17 November 2022).



employers within certain WCB rate codes (these employers are also referred to as safety association members below).

As shown in **Figure 2**, in 2022, WCB provided \$11.2 million (2021: \$11.5 million) to seven different safety associations to promote injury prevention and workplace safety. These safety associations serve 18 different industries (e.g., construction, oil and gas, hospitality). Section 146 of the Act enables WCB to provide grants to safety associations for injury prevention and safety.

**Figure 2—WCB Funding to Safety Associations in 2021–23**

Safety Association	2021 Actual	2022 Actual	2023 Budget
	(in millions)		
Energy Safety Canada-Saskatchewan	\$0.8	\$0.7	\$0.7
Heavy Construction Safety Association of Saskatchewan	\$1.0	\$1.3 <sup>B</sup>	\$1.3
Motor Safety Association	\$1.1	\$1.0	\$1.1
Safety Association of Saskatchewan Manufacturers	\$1.2	\$1.2	\$1.2
Saskatchewan Association for Safe Workplaces in Health	\$1.8	\$1.8	\$1.9
Saskatchewan Construction Safety Association	\$4.2	\$3.8 <sup>A</sup>	\$4.4
Service Hospitality	\$1.4	\$1.4	\$1.4
<b>Total</b>	<b>\$11.5</b>	<b>\$11.2</b>	<b>\$12</b>

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> After 2021, some safety associations had a surplus of unspent 2020 and 2021 funds due to the impact of the COVID-19 pandemic. WCB did not require safety associations to return unspent funding, but instead to use this surplus to reduce future budgets. This impacted Saskatchewan Construction Safety Association the most.

<sup>B</sup> Increase related to the safety association's plan to hire additional management staff.

**Figure 3** summarizes the industries that formed and receive services from safety associations.

**Figure 3—Industries Represented by Safety Associations at November 2022**

Safety Association	Industries Under Safety Association	Employers Under Safety Association
Energy Safety Canada-Saskatchewan	Operating, drilling, and servicing oil wells; water well drilling	5,637
Heavy Construction Safety Association of Saskatchewan	Road construction	3,698
Motor Safety Association	Vehicle service stations, auto body shops, implement sales and service, towing	3,380
Safety Association of Saskatchewan Manufacturers	Steel fabrication, agricultural equipment manufacturing, meat processing, dairy and soft drink product manufacturing	355
Saskatchewan Association for Safe Workplaces in Health	Hospitals and care homes	620
Saskatchewan Construction Safety Association	Residential, commercial, and industrial construction trades	13,878
Service Hospitality	Community and social services, restaurants, catering, dry cleaning, hotel, taxi	5,621

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.



Each Safety Association offers a number of courses, consulting services, and programs to promote health and safety in the workplace. **Figure 4** provides examples of the services each safety association offers and the number of members it trained in 2022.

**Figure 4—Safety Association Member Services and Members Trained**

Safety Association	Member Services	People Trained in 2022
Energy Safety Canada-Saskatchewan	Delivers health and safety courses to meet the needs of Canada's oil and gas industry and works with authorized training providers across the country to deliver courses (e.g., provide training on how to stay safe operating oil wells) and programs (e.g., Certificate of Recognition (COR) Program) <sup>C</sup>	N/A <sup>A</sup>
Heavy Construction Safety Association of Saskatchewan	Services include classroom and online safety training (e.g., Principles of Health & Safety Management) and programs (e.g., COR Program).	201
Motor Safety Association	Provides classroom and online safety training (e.g., defensive driving, combine operator), advisory services (e.g., worksite inspections, job hazard analysis), and programs to manage safety (e.g., COR Program)	352
Safety Association of Saskatchewan Manufacturers	Delivers safety courses, has an occupational hygiene service (e.g., testing how loud a work place is to determine safety requirement needs to reduce risk of employees experiencing hearing loss) and programs for effective safety management (e.g., COR Program)	N/A <sup>B</sup>
Saskatchewan Association for Safe Workplaces in Health	Delivers training (e.g., Safety for Supervisors) to build capacity within the healthcare system (e.g., respirator fit testing trainers) and offers programs and services (e.g., violence risks assessments in acute care facilities, mental health courses)	13,149
Saskatchewan Construction Safety Association	Provides classroom and online training (e.g., Confined Space Entry Training), advisory services (e.g., site inspections, safety program development) and programs to manage health and safety (e.g., COR Program)	12,405
Service Hospitality	Provides services including consulting (e.g., safety evaluations in the work place), education (e.g., provides training to youths entering the workforce), training (e.g., Harassment Prevention in Hospitality), and programs (e.g., COR Program)	16,626

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> Data not readily available as Energy Safety Canada-Saskatchewan operations are incorporated into the national safety association, which records all training taken Canada-wide and is not specific to province of residency.

<sup>B</sup> Data not readily available as the Safety Association of Saskatchewan Manufacturers told us it was in the process of updating its training management system.

<sup>C</sup> Certificate of Recognition (COR) Program recognizes businesses that have health and safety programs that align with Canada's Safety Compliance requirements. COR program provides employers with tools to maintain a comprehensive health and safety program.

Effective monitoring of safety associations' use of funding decreases the risk of safety associations not using the money WCB provides for the intended purpose of reducing workplace injury (e.g., not used for safety training).

### 3.0 AUDIT CONCLUSION

**We concluded, for the 12-month period ended December 31, 2022, the Saskatchewan Workers' Compensation Board had effective processes, except in the following areas, to monitor safety associations' use of funding for injury prevention and workplace safety.**

**WCB needs to:**

- **Set more detailed guidelines for safety associations on eligible costs**
- **Formally review key financial information to determine how safety associations plan to use funding**
- **Formally evaluate safety associations' reported performance results**
- **Verify safety associations make key information available to employer members of safety associations**

**Figure 5—Audit Objective, Criteria, and Approach****Audit Objective:**

Assess the effectiveness of the Saskatchewan Workers' Compensation Board's processes, for the 12-month period ending December 31, 2022, to monitor safety associations' use of funding for injury prevention and workplace safety.

**Audit Criteria:**

Processes to:

- 1. Formalize expectations for safety associations to promote injury prevention and workplace safety**
  - Establish reasonable premium rates to collect employer funds for distribution to safety associations
  - Determine objectives and expectations (consistent with WCB objectives and legislative requirements)
  - Set performance measures and targets to evaluate service delivery (e.g., reduced injury rates)
  - Communicate clear and concise expectations in agreements (e.g., reporting requirements, responsibilities, actions if requirements are not met)
- 2. Monitor performance of safety associations**
  - Gather relevant and reliable information on actual service delivery (e.g., requested reports, industry feedback, injury data)
  - Assess compliance with expectations (e.g., meeting agreement requirements, assessing injury trends, funding used for intended purposes, achieving performance targets)
  - Take action on issues identified (e.g., non-compliance with agreement, concerns from industry members)
- 3. Report on effectiveness of safety associations' programs to promote injury prevention and workplace safety**
  - Report safety associations' performance regularly to senior management and WCB's Board
  - Report safety associations' performance to the public (e.g., achieving performance targets)

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate WCB processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. WCB management agreed with the above criteria.

We examined WCB's policies and procedures relating to monitoring safety associations' use of funding for injury prevention and workplace safety. We interviewed WCB staff responsible for reviewing reports and information each safety association provided to WCB. We interviewed management of each safety association. We completed detailed work at a sample of safety associations to assess whether they had sufficient support for performance reports provided to WCB.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Clear Expectations Established Except for Eligible Costs

The Saskatchewan Workers' Compensation Board set clear expectations on what information it needed from safety associations to monitor use of funding provided. However it has not set sufficient, detailed expectations on what funding can be used for or, conversely, what funding should not be used for.

WCB created a funding application for safety associations to use to request funding. This funding application includes expectations to provide budget, strategic planning, performance measures, and year-end financial information.

Once funding is approved, WCB uses funding agreements with each safety association to communicate its expectations about the overall objectives and purpose for providing funding, which is injury prevention and workplace safety. We found the agreements are generally consistent between each of the safety associations.

We observed WCB has worked to make improvements to its funding agreement requirements over the last five years, although more work remains. In 2017, consistent with good practice, it added additional expectations to its funding agreement requirements to complete independent verification (i.e., audits) at safety associations and conflict of interest requirements. In 2021, WCB required more detailed information from safety associations in funding applications; this led to improvements in planned performance measures which better enables safety associations and WCB to evaluate program effectiveness. During 2022 and early 2023, WCB frequently engaged safety associations to discuss and address concerns with the funding agreements and expectations.

#### 4.1.1 Sufficient Budget Information Requested, But Formal Evaluation of Information Needed

The Saskatchewan Workers' Compensation Board developed guidance to seek financial budget information from safety associations. However, WCB did not conduct robust analysis of this information.

WCB established processes to obtain and review sufficient financial information to evaluate safety associations' planned use of annual funding.

During 2021, WCB developed a new funding application template for safety associations to complete for 2022 funding requests to improve the financial budget information received. We found each safety association used this template for 2022 requests. We found the template provided reasonable instructions on how to complete it (e.g., types of costs to include in each budget line item).

The funding application budget template included three sections to provide WCB with information to assess and approve safety associations' budget requests. The sections cover the following:

- **Revenues and Expenses with Variance Explanations:** provides a further breakdown of revenues and expenses than what is in the safety association financial statements. For example, the template separates the expenses for operations (e.g., salaries, rent) and initiatives/programs (e.g., consultant costs, advertising and promotions). This section required safety associations to explain changes in budget amounts. Additionally, the safety associations indicate how they plan to use surplus funds from prior years (i.e., if safety associations did not spend all funding they received from WCB in the prior year, they are expected to indicate how it will be spent in the upcoming year).

We found this information necessary for WCB to sufficiently assess each safety association's budget request and WCB should continue to receive it.

- **Detailed Salary Information:** provides a breakdown of safety association employees within predefined ranges. For example, the safety associations indicate how many employees make between \$40,000–\$79,999. Payroll accounts for the largest expenses of safety associations. **Figure 6** indicates salaries and benefits expense ranges from 46%–81% of total budgeted use of WCB funding.

We considered this good information for WCB to have to better understand safety associations' planned payroll expenses. For example, it enables WCB to compare payroll information for similar positions across all safety associations.

However, given safety associations' salaries and benefits expense does not significantly change each year, and WCB is not required to set salary ranges for safety associations, WCB may not require this information each year.

**Figure 6—Salary and Benefits as a Percentage of Total Budgeted Expense**

Safety Association	2022 Budget Expense (in millions)	Salary & Benefits (in millions)	Salary & Benefits as a % of Total Budget	FTE <sup>A</sup>
Energy Safety Canada-Saskatchewan	\$0.8	\$0.65	81%	N/A <sup>B</sup>
Heavy Construction Safety Association of Saskatchewan	\$1.6	\$0.9	56%	12
Motor Safety Association	\$1.1	\$0.8	72%	8
Safety Association of Saskatchewan Manufacturers	\$1.3	\$0.6	46%	8
Saskatchewan Association for Safe Workplaces in Health	\$2.2	\$1.6	73%	16
Saskatchewan Construction Safety Association	\$5.9	\$4.2	71%	47
Service Hospitality	\$1.5	\$0.9	60%	10.5

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> Full time equivalent includes staff and consultants.

<sup>B</sup> Information not included in budget application.



- **Budgeted Cost for each Planned Initiative:** requires safety associations to estimate the individual expenses (e.g., consultant costs, meetings, advertising, salaries) for each initiative safety associations' plan to complete. The template also indicates how much staff time (i.e., FTE) will be spent on each initiative. For example, a safety association may indicate 0.75 FTE will be spent on training course delivery. We found the number of initiatives each safety association included in its funding application ranged from 12 to 26.

This requirement provides very detailed information. Safety associations told us it took a lot of time to prepare. Because WCB did not keep written analysis of the budget information received in the funding application, we did not see how WCB used this information to evaluate the funding application.

During 2023, WCB revised its process to allow more flexibility on what budget information it received due to concerns raised by the safety associations around the administrative effort associated with using the budget template.

We reviewed the 2023 budget submissions of each safety association. Only one safety association used WCB's budget template for 2023. However, we found WCB still received sufficient information to assess whether the requests reasonably aligned with its expectations as it still received the budgeted revenue and expense details with explanations for changes from prior year budgets. We found safety associations' budget requests included reasonable variance explanations for any significant changes (e.g., increases to requested funding).

Also starting in 2022, WCB established a committee that meets with each safety association to discuss their funding application. This provides the opportunity for WCB to discuss the application in more detail (e.g., request rationale for increases in funding requests, discuss significant variances from prior year). We observed WCB analyzed safety association 2020 and 2021 year-end actual financial information to prepare for these meetings; however, this analysis neither included 2023 budget information nor did it clearly identify whether management identified any concerns.

Staff review the annual funding applications from each safety association each year. However, staff do not document sufficient evidence of these reviews including any follow-up questions, concerns, or requested changes. Also, WCB does not document the results of its meetings with safety associations to discuss funding applications. As a result, it could not demonstrate whether it identified issues with requested funding information or how it resolved such issues.

Without sufficient assessment of budget information received, WCB cannot demonstrate whether it determined safety associations' planned use of funding was sufficient. It cannot show whether it identified any issues and took appropriate action to address them. Also, documenting its analysis is important to keep a record of its decisions, for example, choosing not to fund an activity included in a funding application. This enables ongoing monitoring of funding use in the event of staff turnover.

**1. We recommend Saskatchewan Workers' Compensation Board formally document its review of key financial planning information provided by safety associations, including discussions with safety associations and resolution of any identified issues.**

While we found safety associations did not use all parts of the budget template when submitting the 2023 annual funding request, they still have the guidance available to them that WCB expects them to follow. Additionally, WCB has this guidance available to assist with asking questions during in-person discussions with each safety association to obtain further clarity on information the safety associations submit.

WCB sent a letter to each safety association in August 2022 after meeting with each of them to discuss the 2023 funding applications. The letter highlighted the most significant item discussed (e.g., aligning injury reduction targets with WCB expectations) and that WCB would use the requested budget amount during its 2023 rate-setting process. WCB communicated in another letter it approved the safety associations' 2023 budget requests in December 2022.

Setting expectations for budget information and having meetings to obtain and review the budget submissions of each safety association helps WCB consistently assess the requests and helps ensure employers pay reasonable premiums (i.e., employers do not pay higher premiums for unnecessary expenditures by safety associations).

#### 4.1.2 Guidance Needed on Eligible Costs for Safety Associations

The Saskatchewan Workers' Compensation Board needs to formalize its expectations for what costs it considers eligible for spending by safety associations or, conversely, what it does not consider eligible costs for funding use.

WCB sets its expectations for use of funding in its funding agreements. See **Figure 7** for the clause in the agreement that generally indicates what funding should be used for. However, the agreement and other available guidance (e.g., budget and financial reporting templates) do not include any specific expectations for eligible costs (i.e., costs it considers reasonable for the purposes of providing programs and services to members to help reduce injury rates) or costs it considers ineligible (e.g., alcohol purchases).

**Figure 7—2023 Example of How Funding is to be Used by Safety Associations**

The funds shall be used only for the specific purposes as outlined in the approved strategic plan and annual funding request submitted to WCB.

Should the safety association Board of Directors wish to use the funding for a purpose other than outlined in the current strategic plan and funding request, prior written approval must be given by WCB.

Source: Safety Association 2023 Funding Agreement template.

Without more specific guidance, there is a risk safety associations may use funding for unintended purposes (e.g., developing training programs that already exist through WorkSafe Saskatchewan, providing services to members outside their rate code). In addition, there is a risk that costs may be higher than what is considered reasonable (e.g., higher travel rates than typically incurred by the public sector).



We reviewed and compared key policies at three safety associations. We compared the policies to those of WCB, which generally follows the Government of Saskatchewan Financial Administration Manual, and identified the following differences:<sup>4</sup>

- **Per diem rates and travel expenses:** WCB uses a current rate of \$51/day. We found daily per diems at safety associations ranged from \$25 to \$69 per day (two safety associations had a rate higher than WCB).
- **Mileage and travel rates:** WCB uses a rate of \$0.5548/km and \$35/day for personal accommodation (i.e., personal residence). We found two safety associations have mileage rates higher than WCB and one has a higher rate for personal accommodation.
- **Alcohol purchases:** WCB prohibits spending on alcohol; alcohol is not an allowable use of public money. We assessed three safety associations and found:
  - One did not include guidance in this area. We reviewed details of two vendor invoices for large meetings held and did not find any alcohol beverage purchases.
  - One prohibited alcohol purchases.
  - One required CEO approval to purchase alcohol. This safety association told us it did not make any alcohol purchases during 2022.
- **Maximum amounts for employee gifts:** WCB sets a maximum amount for gifts of \$350. We found one instance where a safety association spent approximately \$2,300 on a long-term service gift.

While we do not expect WCB to require each safety association to align their financial policies to those of WCB, we expect WCB to assess what it considers key areas of risk for eligible expenses and provide guidelines to safety associations for appropriate use of funding.

**Figure 8** shows each safety associations' percentage of actual expenses spent on salary, travel, program delivery, and operating for 2021 by safety association.

**Figure 8—2021 Actual Expense on Salary, Travel, Program Delivery, and Operating**

Safety Association	2021 Actual Expense (in millions)	Salary	Travel	Program Delivery <sup>B</sup>	Operating <sup>C</sup>
Energy Safety Canada-Saskatchewan	\$0.7	79%	0%	0% <sup>A</sup>	21%
Heavy Construction Safety Association of Saskatchewan	\$1.4	66%	7%	6%	21%
Motor Safety Association	\$1.0	73%	5%	2%	20%
Safety Association of Saskatchewan Manufacturers	\$1.1	59%	2%	11%	28%
Saskatchewan Association for Safe Workplaces in Health	\$1.8	76%	3%	1%	20%
Saskatchewan Construction Safety Association	\$4.7	74%	1%	3%	22%
Service Hospitality	\$1.3	68%	3%	11%	18%

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board

<sup>A</sup> Energy Safety Canada-Saskatchewan training and program delivery expenses are part of the national safety association's expense.

<sup>B</sup> Program Delivery expenses include, but are not limited to, program development, professional services, and training delivery.

<sup>C</sup> Operating expenses include, but are not limited to, building rent, utilities, office supplies, insurance, advertising, and IT maintenance.

<sup>4</sup> WCB establishes its travel expense rates in its *Policy and Procedure Manual*, [www.wcbask.com/sites/default/files/2023-03/SK%20WCB%20Policy%20%26%20Procedure%20Manual%20-%20Mar%201%202023.pdf](http://www.wcbask.com/sites/default/files/2023-03/SK%20WCB%20Policy%20%26%20Procedure%20Manual%20-%20Mar%201%202023.pdf) (17 March 2023). Government of Saskatchewan travel rates are found online at [taskroom.sp.saskatchewan.ca/Documents/601-A%20Travel%20Allowance.pdf](http://taskroom.sp.saskatchewan.ca/Documents/601-A%20Travel%20Allowance.pdf) (13 March 2023). Financial Administration Manual, [applications.saskatchewan.ca/fam/toc](http://applications.saskatchewan.ca/fam/toc) (13 March 2023).



Also, WCB has not set expectations on what types of costs, if any, the safety association should use WCB funding for when it provides services to employers outside of its WCB rate codes. For example, whether safety associations should use WCB funding for when staff travel to other employers to provide safety training (eligibility of those travel and salary expenses). Per **Figure 9**, during 2021, three safety associations generated more than 10% of total revenues from providing services to other employers.<sup>5</sup>

**Figure 9—2021 Actual WCB Funding as a Percentage of Total Safety Association Revenue**

Safety Association	2021 Total Revenue	2021 WCB Funding	2021 External Revenue	WCB Funding as a % of Total Revenue
	(in millions)			
Energy Safety Canada-Saskatchewan	\$0.8	\$0.8	\$0	100%
Heavy Construction Safety Association of Saskatchewan	\$1.2	\$1.0	\$0.2	<b>82%</b>
Motor Safety Association	\$1.1	\$1.1	\$0.01	99%
Safety Association of Saskatchewan Manufacturers	\$1.2	\$1.2	\$0.1	90%
Saskatchewan Association for Safe Workplaces in Health	\$2.2	\$1.8	\$0.3	<b>86%</b>
Saskatchewan Construction Safety Association	\$5.1	\$4.2	\$0.9	<b>83%</b>
Service Hospitality	\$1.4	\$1.4	\$0.1	99%

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board. The 2021 audited financial statements were the most recent available for safety associations at the time of our audit.

Not having formalized expectations about eligible expenses increases the risk that safety associations may use funds for unnecessary purposes that do not contribute to reducing injury rates or do not add value to the safety programs and services specifically for their members.

**2. We recommend Saskatchewan Workers' Compensation Board set detailed guidelines on eligible expenses for safety association funding.**

Once more detailed guidelines on eligible expenses are established, independent verification of whether safety associations comply with those guidelines will be important, see **Section 4.5**.

#### 4.1.3 WCB Requires Safety Associations to Sufficiently Measure Performance

The Saskatchewan Workers' Compensation Board requires safety associations to provide a strategic plan and develop performance measures to evaluate the effectiveness of safety association activities and use of funding. WCB has established procedures to review the safety associations' planned performance measures.

As noted, WCB developed a funding application template for safety associations to use for the 2022 annual funding requests. One section of the application relates to safety association initiatives and program plans.

<sup>5</sup> WCB did not require safety associations' to separately report expenses incurred for services provided to other employers in their 2021 audited financial statements. However, the Safety Association of Saskatchewan Manufacturers chose to separately report these expenses, which were about 5% of total 2021 expenses.



This section requires the safety association to develop:

- Overarching strategic objectives.
- Key initiatives planned for each strategic objective.
- Key performance indicator(s) (KPIs) (also referred to as performance measures) for each key initiative, detailed activities, and required resources to support each activity.

The application includes definitions and instructions to guide the safety association to develop specific, measurable, achievable, relevant, and time-bound (SMART) performance measures. It also requires the safety associations to determine a timeline for the performance measure and to document and consider what data is required to determine results.

- Activities the safety association plans to complete (e.g., audit, training, or research), inputs required (trainer consultant, developer), and planned completion dates.

See **Figure 10** for an example of a performance measure included in a funding application. We found WCB's performance measure guidance is well designed as it requires each safety association to determine how they will measure success of initiatives for the upcoming year. This provides WCB with appropriate information to determine whether measures will provide sufficient information on whether the safety association achieved its overall objectives.

**Figure 10—Example of Required Performance Measure Data**

**Strategic Objective:** Reduce injury rate in rate code X by 2% in 3 years  
**Key Initiative:** Increase safety consultant visits to employers by 5%  
**KPI with Time Line and Data Collection Methodology:** Increase safety consultant visits to employers by 5% by December 31, 2023, collecting data in activity database  
**Activity Description, Category, Inputs, Timeframe:** Increase visits to employers through consultation using safety program consultant by December 31, 2023

Source: Safety Association 2022 Annual Funding Application template.

We found all safety associations used the template to prepare the 2022 funding applications. We found safety associations improved their planned performance measures with the use of WCB's template. In 2021, only three of seven safety associations had established appropriate SMART performance measures. By 2023, all seven designed appropriate SMART performance measures related to injury reduction. Safety associations had differing number of performance measures ranging from 5 to 19 with an average of 10 performance measures.

WCB required safety associations to use its 2022 funding application template to provide planned performance measure information. For 2023, 4 of 7 safety associations continued to use WCB's performance measure template in the 2023 funding application. The other three provided planned performance measure information in their own document following their own format (e.g., strategic plan, operational plan), but generally still provided information similar to the WCB template. Also, WCB had in-person meetings with each safety association to discuss planned performance measures.

Having effective guidance about strategic objectives and performance measures helps reduce the risk safety associations are not assessing their operational effectiveness (e.g., assessing whether programs produce positive results, decreasing injuries in rate codes).

While we found WCB required safety associations to provide performance measures and results, it did not sufficiently evaluate actual performance results. See **Section 4.4**.

#### 4.1.4 Year End Reporting Requirements Established

The WCB funding agreements with safety associations set appropriate year-end annual reporting requirements. See **Figure 11** for 2021 year-end reporting requirements the safety associations were expected to provide to WCB in 2022.

**Figure 11—Year End Annual Reporting**

**The safety association will submit to the fund administrator on or before April 30<sup>th</sup> of each year the following:**

- The audited financial statements, notes and auditor's report for the safety association's previous year's operation (January 1–December 31);
- A copy of the safety association's 'Statement of Assets and Liabilities' submitted to the Information Services Corporation with their annual 'Financial Statement';<sup>A</sup>
- A copy of a signed Funding Agreement 'Schedule D – Confidentiality Undertaking' for each safety association employee;
- An annual report for the previous year that provides a detailed evaluation of the targeted and actual outcomes, and an explanation for strategic variances; and
- Budgeted and actual expenses for the previous year, including an explanation for financial variances greater than 10% and over \$7,500 for each budget line item.<sup>B</sup>

Source: Saskatchewan Workers' Compensation Board Funding Agreement, Schedule B Reporting Requirements.

<sup>A</sup> The requirement for the 'Statement of Assets and Liabilities' is only included in two safety association funding agreements with signed three-year agreements in place.

<sup>B</sup> One safety association is not required to provide budget to actual expenses and variance explanations due to the nature of the safety association (i.e., part of a national safety association).

We compared WCB's year-end annual reporting requirements to five provinces whose requirements are publicly available (Alberta, Manitoba, Nova Scotia, New Brunswick, and Prince Edward Island). All WCB reporting requirements are consistent with these provinces and require reporting on actual performance measure outcomes, budget versus actual expenses with explanations for variances, and audited financial statements.

In 2021, WCB changed its requirements for safety associations and no longer required quarterly reporting of financial information. We found four jurisdictions required financial reporting during the year (Alberta and Manitoba require quarterly financial reporting; New Brunswick and Prince Edward Island require mid-year financial reporting). We reviewed WCB's draft 2024 funding agreement and noted it plans to require quarterly financial reporting from safety associations in 2024.<sup>6</sup> Requiring reporting of financial information during the year is good practice as it enables WCB to monitor use of its funding and ask about issues it may identify, if any, in a timely way.

<sup>6</sup> WCB last required safety associations to provide quarterly updates in 2020.



## 4.2 Established Appropriate Premium Rates for Employer Members of Safety Associations

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The Saskatchewan Workers' Compensation Board uses safety association budget submissions to calculate premium rates for employers who are members of a safety association.<sup>7</sup> We found WCB correctly calculated 2023 premium rates using approved safety association budgets.

WCB charges employers for the annual cost of the approved funding it provides to safety associations. Payments to a safety association increase the costs of only those employers represented by that safety association.

WCB bases premiums on multiple factors: estimated employer payroll, approved safety association budget, claim costs, and employer experience rating (e.g., past number of claims).

We tested three employers within three different safety associations and found WCB correctly calculated the premium rate in accordance with its policies, including appropriately reflecting the approved safety association budget.

To verify only employers under a specific safety association were charged a higher premium rate, we tested 25 employers (including both with and without a safety association) and found each were charged the correct rate.

We found WCB's Board received sufficient financial information when it approved 2023 employer premium rates and safety association 2023 budgets.

For 2022, we found WCB provided all of the funding to safety associations it collected from employers.

When WCB invoices employers for premiums, it does not identify how much of those premiums will be used to fund safety associations. We suggest WCB consider disclosing this information to employers to improve transparency.

Having established processes to charge employers correct premiums helps ensure WCB provides safety associations with sufficient funding and demonstrates the equitable and fair treatment of employers.

## 4.3 Evaluating Key Year-End Actual Financial Information

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Saskatchewan Workers' Compensation Board developed processes to review key year-end financial information it receives from safety associations each year. Staff document these reviews; however, they do not document how they follow up on identified issues or concerns.

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<sup>7</sup> Employers in an occupational rate code that is within a safety association pay a higher premium.

WCB requires staff to:

For the audited financial statements:

- Evaluate safety associations' audited financial statements, notes, and auditor's report. Staff verification includes, but is not limited to, verifying the auditor's report is unqualified, and comparing WCB funding records agree to revenue reported in the audited financial statements.

For the budget to actual expense report:

- Compare total revenue, total expense, and surplus/reserve funds in this report to the audited financial statements. Verify the financial line items and budget amounts agree to the initial budget submission and there are reasonable variance explanations provided for variances greater than 10% and \$7,500. Staff are to flag any issues they identify for escalation.

We examined the financial analysis WCB completed on all seven safety associations' 2021 financial reporting and found WCB reasonably assessed the reliability of financial information for all safety associations, including identifying issues and concerns for escalation. However, we were unable to see evidence WCB addressed the issues identified.

WCB analysis identified that safety associations reported potentially unspent funding differently in their audited financial statements. For example, one safety association reported unearned revenue related to WCB funding in 2020 (about \$300,000). Another recorded potentially unspent funds differently in its 2021 audited financial statements (e.g., internally restricted funds). It is important for WCB to identify and track potentially unspent funding from its review of year-end actual information as this may impact its decisions when reviewing future funding applications (i.e., may approve less future funding).

We suggest WCB track how it resolves issues identified from its reviews of key year end financial information. Without this tracking, it risks not sufficiently escalating potential issues, as its processes require (as discussed in **Section 4.6**).

#### 4.4 Not Sufficiently Evaluating Safety Association Performance

The Saskatchewan Workers' Compensation Board receives sufficient information to effectively monitor how safety associations utilize funding; however, it does not formally evaluate reported performance measure outcomes or verify whether safety associations provide all information to member employers as expected (e.g., audited financial statements).

WCB staff are required to verify all safety associations sent all required reports and documentation. We found all safety associations provided WCB with required 2021 annual reporting documentation during 2022 (i.e., our audit period). However, WCB management was unable to provide evidence it received the required documentation on or before April 30<sup>th</sup> as expected.



#### 4.4.1 No Evidence of WCB's Review of Actual Performance Results

WCB staff are expected to evaluate whether the performance measures included in a safety association's annual report are the same as indicated in the funding application, data collection methods are appropriate, all expected information is included, and explanations for variances are reasonable. Staff are to flag any identified issues for escalation. We were unable to see documented evidence of this review.

Because staff do not document evidence of these reviews, we were unable to assess whether staff completed them or whether WCB was satisfied with the results the safety associations reported (i.e., actual performance results for 2021).

We examined three safety associations' 2021 annual reports on performance outcomes. All performance results we sampled were appropriately supported by the safety association (e.g., training records, contracts, survey results). For example, we found one safety association recognized violence prevention as a high-risk area for its industry and established a goal to initiate five violence prevention risk assessments during 2021. We observed reports for each of the five assessments the safety association completed.

As indicated in **Section 4.1.3**, we found only three safety associations had appropriate performance measures related to injury reduction in 2021. However, we found issues with the performance reporting of all three, for example:

- One safety association only met 5 of 12 performance measures in 2021.
- One safety association planned to reduce the injury rate in a specific rate code. It did not report the actual injury rate for 2021, thus it did not report whether it progressed in achieving its plan (instead it reported the injury rate for this code from 2016 to 2020).
- One safety association planned to reduce time-loss injury claim frequency by 10% in one year for employers identified as higher risk (i.e., more claims than others). It reported actual time-loss frequency for 2020 and 2021, but it did not clearly explain whether it achieved its plan (it appeared it had).

Because WCB did not formally evaluate reported performance results, we do not know whether WCB identified concerns with this reporting or took further action.

For the remaining four of seven safety associations that did not have appropriate performance measures related to injury reduction, they reported on whether planned actions were completed or not. Without appropriate performance measures it is difficult to evaluate whether safety associations' performance contributed to injury reduction. Their 2021 performance reporting indicated that all planned actions were met or ongoing (i.e., not yet late).

Without documented evaluation, WCB cannot demonstrate whether it determined safety associations' results and use of funding were sufficient. In addition, it may not identify issues it considers to be non-compliant with its funding agreements and take actions to address identified issues.

3. We recommend Saskatchewan Workers' Compensation Board formally evaluate the key performance results reported by safety associations to determine whether performance meets planned expectations, and resolve any identified issues.

#### 4.4.2 WCB Did Not Verify Whether Safety Associations Signed Confidentiality Agreements

WCB requires every safety association employee to sign a confidentiality agreement to confirm they understand that information WCB provides (e.g., injury data) is for the purpose of advancing and enhancing workplace health and safety in the province, and they will protect the confidentiality of the information.

WCB requires its staff to send an email to each safety association during the first quarter of the year to remind safety associations to maintain signed confidentiality agreements for all employees who have access to information WCB provides them. WCB also requires each safety association leader (e.g., Safety Association Chief Executive Officer) to sign and submit an annual confidentiality agreement, which indicates all current and new employees have confidentiality agreements signed and stored on-site.

WCB indicated it did not verify whether safety association staff signed confidentiality agreements as expected.

We tested a sample of 11 employees (from three separate safety associations) and found all employees signed the confidentiality agreement as expected.

We suggest WCB periodically check whether safety associations comply with the funding agreement by having employees sign annual confidentiality agreements as it expects.

#### 4.4.3 Need to Verify Safety Associations Report to Members

While the Saskatchewan Workers' Compensation Board developed processes to verify safety associations' compliance with funding agreements, it did not verify whether safety associations communicate all requirements to their employer members.

Through the funding agreements, the safety associations are required to keep their members updated with key financial, governance, and performance information (e.g., annual reports, strategic plans, Board bylaws). WCB does not have a formal process to verify each safety association complies with these requirements and makes the documents available to its members (e.g., on website, available in member portal).

We found three of the seven safety associations neither had all the required documents set out in the funding agreement available to members on their website nor in a member portal. Some examples of documents the safety associations did not make publicly available included annual reports and budgets, three-year strategic plans, and safety association bylaws.



Without effective processes to verify safety associations make key information available to members, there is a risk that certain members do not have sufficient information on how safety associations utilize their premiums to provide services. Additionally, members may be unaware of services available to them, which can help reduce injury rates.

**4. We recommend Saskatchewan Workers' Compensation Board periodically verify safety associations provide key information (e.g., financial statements, budgets, key performance measures) to employer members.**

Also, safety associations are required to obtain and submit member satisfaction feedback on the delivery of safety and prevention programs at least once every five years. As WCB only put this requirement in place in 2021, none of the safety associations provided this information yet. This will be a good tool as it will provide feedback about safety associations' performance toward reducing injuries directly from employers who ultimately pay for, and receive services from, safety associations.

## 4.5 Further Independent Verification of Reported Information Coming

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During 2022, Saskatchewan Workers' Compensation Board was in the process of finalizing how it will obtain independent verification that safety associations used funding only for the purposes intended. Independent verification is important to obtain unbiased assurance about the reliability of information WCB uses to make decisions.

WCB does not have an ongoing process to independently verify that safety associations only used funding for the activities agreed to in the funding application, as per its existing funding agreements. It does require safety associations to provide annual, audited financial statements. This provides independent assurance on the completeness and accuracy of safety associations' revenues and expenses overall, but not specifically whether safety associations incurred expenses only for the purposes outlined in the annual funding application WCB approved.

Obtaining independent verification will be increasingly important once WCB sets more detailed guidance on what costs are eligible to be incurred using WCB funding (see **Recommendation 2**).

Independent verification confirms the accuracy of prepared information and numerous methods exist with differing costs and varying levels of assurance (i.e., cost-benefit). See **Figure 12** for assessment of some independent verification options.

Using WCB staff to complete independent verification work would provide lower assurance, as likely less rigorous methods would be used and the work would not be conducted following Canadian generally accepted auditing standards. Conversely, WCB hiring an audit firm to complete detailed audit engagements would provide a high-level of assurance to WCB, but at the highest cost.



**Figure 12—Methods to Independently Verify Information and the Related Costs and Benefits**

Method of Independent Verification	Potential Cost (High/Medium/Low)	Expected Level of Assurance (High/Medium/Low)
WCB staff complete verification procedures at safety associations (staff not including internal audit department staff)	Low	Low <sup>B</sup>
WCB use its internal audit department to complete verification audit procedures at safety associations	Low	Medium/High <sup>B</sup>
Add requirement for safety associations to request additional audit work from their financial statement auditors (e.g., compliance with agreement engagement, specified procedures engagement)	Medium <sup>A</sup>	High
WCB hire an audit firm to complete a specific audit at safety associations to assess whether safety associations complied with funding agreements	High	High

Source: Prepared by Provincial Auditor of Saskatchewan.

<sup>A</sup> Assessed as medium cost because we expect there would be efficiencies gained because the financial statement auditor is already completing an audit engagement at the safety association.

<sup>B</sup> Using an internal audit department provides a higher level of assurance because internal audit work is conducted following established standards issued by the Institute of Internal Auditors.

WCB's funding agreement with each safety association includes a clause that enables WCB to complete audit work at the safety associations. During 2022, we observed WCB engaged an auditor to complete audit work at two safety associations. At the time of our audit, one audit was complete and one was ongoing. WCB spent approximately \$116,000 to March 31, 2023 on its two audits at safety associations (\$42,000 for one audit and \$74,000 for the second audit).

During 2022 and early 2023, we observed WCB has further plans to hire its own audit firm to complete audit work at safety associations. It drafted a future schedule to complete these audits in its draft 2024 funding agreement template. WCB indicated it planned to complete audits at the remaining five safety associations in 2023, then it will establish a rotation and complete audits every five years going forward. This will provide WCB with a high level of assurance, but at a high cost.

Self-reported information from safety associations, such as financial information or the budget to actual expense report, may not always be reliable and accurate. Independent verification of information provides WCB with assurance about the reliability of information it uses to monitor whether safety associations used funding for purposes intended (e.g., injury prevention and reduction for employers who contributed funding through premiums).

## 4.6 Adequate Processes to Address and Escalate Identified Non-Compliance

The Saskatchewan Workers' Compensation Board expects staff to address issues of non-compliance (e.g., failing to meet funding agreement requirements) and escalate to appropriate levels of management or the Board when they identify concerns.

WCB has formal, documented procedures for staff on how to resolve issues when reviewing safety association information and when to escalate to senior management. For



example, the guidance specifies when WCB expects staff to notify the Vice President of Prevention, who will have follow-up conversations or take further action (e.g., invoke audit clause, withhold funding).

During 2022, one safety association did not sign the annual funding agreement, which is a requirement to receive funding. However, WCB still provided funding. Its letter accompanying the first 2023 quarterly funding payment indicated the safety association effectively agreed to the terms of the 2023 funding agreement when it deposited the cheque.

Having effective processes to address issues of non-compliance and take further action, can help resolve issues more efficiently and demonstrates appropriate monitoring of safety associations' use of funding.

## 4.7 Injury Rates Reviewed Quarterly

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The Saskatchewan Workers' Compensation Board periodically reviews injury rates for all employers. It provides injury data to safety associations and works with safety associations to help address areas it determines as higher risk.

Workplace injuries and deaths bring suffering and financial burden that are often preventable. Injury prevention can lead to healthier and safer work environments, improved productivity and safety culture, and prevent unnecessary injury costs.<sup>8</sup>

WCB provides quarterly reports of employer information to safety associations. The reports include information on employers within the safety association rate code (i.e., employers who pay a premium that funds the safety association) such as total payroll, number of both time-loss and no time-loss injuries, fatalities, compensation, and rehabilitation costs. Additionally, the reports include five-year trend analysis of employers and injury data by their rate code.

WCB uses the quarterly reports as part of its review of safety associations' results to assess whether any significant concerns with injury trends exist.

We assessed two quarters of data and determined the correct rate codes were included in each set of data WCB provided to safety associations (i.e., safety associations did not receive any data related to other safety association rate codes).

Workplace injury rates steadily decreased from 2009 to 2016. The total injury rate since 2016 decreased slower than in previous years and, in some cases, increased in 2021 from 2020. The total injury rate in 2021 for all employers was 4.56 per 100 workers, a 2.2% increase from 2020.<sup>9</sup> We note the COVID-19 pandemic impacted many industries by reducing industry activity and generally leading to less workplace injuries.

The total injury rate for 2022 was 4.33 per 100 workers.<sup>10</sup> Five industries represented by safety associations have a higher injury rate than the overall rate. This makes sense as the reason employers in industries seek to create a safety association is because those industries are inherently at a higher risk of workplace injury.

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<sup>8</sup> [www.worksafesask.ca/resources/saskatchewan-safety-associations](http://www.worksafesask.ca/resources/saskatchewan-safety-associations) (17 November 2022).

<sup>9</sup> Saskatchewan Workers' Compensation Board, *2021 Annual Report*, p. 42.

<sup>10</sup> Saskatchewan Workers' Compensation Board, *2022 Annual Report*, p. 9.

See **Figure 13** for total injury rate by safety association. Based on our review of injury rates for the past six years, injury rate trends appear to be decreasing for employers covered by safety associations.

**Figure 13—Total Injury Rate (per 100 workers) of Employers Represented by Safety Association from 2017–22**

Safety Association	2017	2018	2019	2020	2021	2022
Safety Association of Saskatchewan Manufacturers	12.01	12.15	10.38	9.93	9.68	9.08
Energy Safety Canada-Saskatchewan	7.71	7.47	5.72	4.63	6.42	6.75
Saskatchewan Construction Safety Association	7.50	8.10	7.22	6.75	7.68	6.40
Saskatchewan Association for Safe Workplaces in Health	7.48	7.90	7.22	7.17	6.96	6.23
Heavy Construction Safety Association of Saskatchewan	5.49	5.34	4.56	4.48	4.81	4.66
Employers without an established safety association	5.37	5.31	4.86	4.35	3.98	3.98
Motor Safety Association	4.63	4.66	4.47	3.71	3.70	3.49
Service Hospitality	2.73	3.00	2.73	2.44	2.55	2.32

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

In addition, WCB periodically reviews injury data and injury results as part of its involvement in the WorkSafe Saskatchewan Fatality and Serious Injury Strategy. WCB documented its review of data, outcomes of injury rates, and noted how it is working with safety associations to continue improving. For example, WCB met with a safety association to learn how it was using artificial intelligence (AI) technology to improve its educational videos, and how it may use AI technology in the future to certify employers.

WCB also has appropriate processes to identify employers who are higher risk due to having more negative results (e.g., more claims, higher injury rate) than their peers in related safety association rate codes. We found WCB annually communicated these lists to safety associations to help them focus efforts on these higher risk employers. In our interviews, all seven safety associations indicated they use these lists to help focus their initiatives on higher risk employers.

While this information is not definitive of the performance of a safety association, it provides useful information for both WCB and safety associations to assess whether they are meeting objectives, the effectiveness of training programs, and who the safety association is responsible to provide support to. Employers and employees having a greater understanding of workplace risks can help reduce preventable and foreseeable injuries.

## 4.8 Sufficient Reporting to the Board and the Public

The Saskatchewan Workers' Compensation Board reports key information (e.g., injury rates and trends, safety association performance) to senior management and the Board.

The Vice President of Prevention provides regular updates to the CEO on significant issues or concerns as they occur (e.g., performance issues, non-compliance with funding agreement). The CEO is responsible for providing the Board regular updates on the status of any ongoing performance issues. For example, 2022 was the first year WCB used its



audit clause in the funding agreement and started to audit two safety associations as part of its processes to monitor use of funding. We observed management providing updates to the Board during 2022 on the status of these audits.

As part of the Board's process to monitor safety associations, it receives statistics on injuries, which provide insights on trends or potential areas of focus (e.g., employers with high injury rates). We found the Board received appropriate updates quarterly (e.g., update on injury statistics, updates on status of WCB audit work at safety associations to monitor use of funding).

WCB provides the public with periodic updates in its annual report and at its annual general meeting each year. The annual report contains updates on injury rates and trends, including summaries for each occupation rate code. It also includes information on performance targets to reduce workplace injury and fatalities, such as number of time-loss injuries, five-year trends by rate code, and information on injury prevention programs and services.

Keeping the Board informed provides sufficient information for it to make decisions. Keeping the public informed of injury data and results of WCB's performance provides transparency on its ability to reduce injury rates.

## 5.0 SELECTED REFERENCES

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## Chapter 7

# Social Services—Delivering the Saskatchewan Income Support Program

### 1.0 MAIN POINTS

In 2019, the Ministry of Social Services began offering the Saskatchewan Income Support Program (SIS) as a program of last resort to provide financial assistance for people to meet their basic needs while they take steps toward self-sufficiency.<sup>1</sup> During 2022–23, the Ministry had an average monthly SIS caseload of over 17,000 clients and expected to provide SIS benefits of \$261.5 million.

We found the Ministry had, for the period ended January 31, 2023, effective processes to deliver SIS other than the areas of our six recommendations. The Ministry needs to:

- Provide potential clients with better access to apply for SIS benefits—while the Ministry provides potential clients with options to apply for SIS online, over the phone, or in person, we found the application process is not easily accessible for potential clients. We found the Ministry received over 255,000 calls to its SIS phone line (including almost 50,000 calls specific to SIS applications) over a six-month period, with over 60% of those calls going unanswered.
- Offer timely case planning supports—our testing of SIS client files found the Ministry does not always complete and update clients’ individualized case plans timely, or consistently provide clients, and follow up on, referrals to relevant supports (e.g., employment services, addictions counselling). Such planning is necessary for clients to meet their goals in relation to working toward self-sufficiency. We found one client who had been on SIS for 20 months and had yet to meet with Ministry staff to set an individualized case plan.
- Periodically analyze the overall causes of SIS client evictions and unpaid utilities—such analysis can help the Ministry understand common issues encountered by clients and potential changes needed to SIS. Our analysis of data obtained from SaskPower and SaskEnergy found over 5,200 SIS client accounts outstanding for more than 30 days with unpaid amounts greater than \$100, amounting to almost \$4.2 million.
- Implement further performance measures to assess SIS’s effectiveness—further measures focusing on client outcomes (e.g., proportion of clients leaving SIS but then returning within a specified time period) can help the Ministry consider improvements to SIS and identify areas to focus its efforts and resources.

Having effective processes to deliver SIS provides clients with adequate access to the Program and the support needed. Lack of sufficient supports can result in clients continuing to receive SIS benefits for long periods without progressing toward self-sufficiency and exiting the Program.

<sup>1</sup> Ministry of Social Services, *Saskatchewan Income Support Program Policy Manual* (September 2022), p. 14.



## 2.0 INTRODUCTION

This chapter outlines the results of our audit of the Ministry of Social Services' processes to deliver the Saskatchewan Income Support Program (SIS) for the 12-month period ending January 31, 2023.<sup>2</sup>

### 2.1 Saskatchewan Income Support Program

Under *The Saskatchewan Assistance Act*, the Ministry of Social Services is responsible for delivering income assistance programs.<sup>3</sup>

The Ministry delivers several programs and services in the areas of income support, child and family programs, affordable housing, and support for people with disabilities.<sup>4</sup> Overall, the Ministry has almost 400 staff in its Income Assistance Programs Division (e.g., call centre staff, planning and support specialists).

The Ministry began delivering the Saskatchewan Income Support Program in July 2019, and it became one of the Ministry's two core income assistance programs after it discontinued two social assistance programs in 2021.<sup>5</sup> In 2021–22, the Ministry spent \$154.2 million on SIS and planned to spend \$261.5 million in 2022–23.<sup>6,7</sup>

**Figure 1** sets out the Ministry's average monthly SIS cases, and related expenses, since the Program's inception in 2019. In 2021–22, the Ministry had over 12,000 SIS households, which increased to over 17,000 households in 2022–23. A household is comprised of a client (i.e., the applicant[s]) and their dependents. As of December 31, 2022, 55% of SIS households self-identified as Indigenous peoples (e.g., First Nations, Métis, Inuit).

**Figure 1—Caseloads and Spending for Saskatchewan Income Support Program**

Fiscal Year	Monthly Average Caseload	Expense (in millions)
2019–20	2,575	\$32.8
2020–21	8,036	\$83.7
2021–22	12,906	\$154.2
2022–23 (10 months)	17,141	Not Available

Source: Adapted from information provided by the Ministry of Social Services.

The Ministry also partners with service providers to support clients in its income assistance programs—it provided almost \$7 million to such organizations in 2021–22.<sup>8</sup> For example, the Ministry provides funding to community-based organizations (e.g., The Salvation Army, YWCA Regina Inc., Phoenix Residential Society) to provide emergency shelter, individualized case planning, and money management and trusteeship supports to clients.

<sup>2</sup> Our audit did not involve assessing the Ministry's financial processes to make SIS payments to clients, as we audit this extensively in our annual integrated audit of the Ministry. See integrated audit results for the year ended March 31, 2022, in our *2022 Report – Volume 2, Chapter 6*.

<sup>3</sup> *The Saskatchewan Assistance Act*, s. 7.

<sup>4</sup> Ministry of Social Services, *Annual Report for 2021–22*, p. 4.

<sup>5</sup> On August 31, 2021, the Ministry discontinued the Saskatchewan Assistance Program (SAP) and the Transitional Employment Allowance (TEA). The Ministry required any clients remaining on these programs to apply for support from SIS, or their benefits would end. With this change, SIS and the Saskatchewan Assured Income for Disability Program (SAID) became the Ministry's two core income assistance programs. The Ministry planned to spend more on SIS in 2022–23, as it was the first full year of operations including clients from the discontinued SAP and TEA programs.

<sup>6</sup> Ministry of Social Services, *Annual Report for 2021–22*, p. 22.

<sup>7</sup> Government of Saskatchewan, *2022–23 Estimates*, p. 114.

<sup>8</sup> Government of Saskatchewan, *Public Accounts 2021–22, Volume 2*, p. 199.

## 2.2 Importance of Income Assistance

In 2020, over 6% of Canadians lived in poverty.<sup>9</sup> In Saskatchewan, the poverty rate exceeded the national rate with almost 7% of the population living in poverty.<sup>10</sup> Saskatchewan Income Support Program (SIS) is a key program the Ministry of Social Services administers to support people living on low income or in poverty while they work toward self-sufficiency.

Clients use their monthly income assistance benefits to meet their basic needs (e.g., rent, utilities, transportation, and food). More recently, increased inflation can make it increasingly difficult for clients to make ends meet—increasing the risk of clients facing eviction or unable to access affordable housing, which can result in homelessness.

Research shows the amount of support people receive impacts their ability to exit income support programs. People may spend more time on survival activities, such as travelling to food banks, rather than on activities to help them work toward self-sufficiency.<sup>11</sup> Case management plans need to be tailored to each individual with action plans and access to appropriate supports (e.g., child care, housing).<sup>12</sup> This will help individuals succeed in a job, and move towards self-sufficiency. Stable employment is a good pathway to long-term financial security.

Research also illustrates the primary factors shaping the health of Canadians are not medical treatments or lifestyle choices, but rather their living conditions—these conditions are known as the social determinants of health. Canadians' health is affected by wealth distribution, employment, and many other factors (e.g., housing, food insecurity, education).<sup>13</sup> For example, Canadians with higher incomes are often healthier than those with lower incomes.<sup>14</sup> As such, appropriate levels of income are not only necessary for individuals to meet their basic needs, but also play a key role in their overall health, which lessens strains on the healthcare system.

Having effective processes to deliver SIS can help the Ministry reduce the risk of clients having inadequate access to the Program and not receiving the support needed. Not doing so can limit clients' abilities to become self-sufficient and ultimately exit the Program.

## 3.0 AUDIT CONCLUSION

**We concluded, for the 12-month period ended January 31, 2023, the Ministry of Social Services had, other than the following areas, effective processes to deliver the Saskatchewan Income Support Program (SIS).**

<sup>9</sup> Canada's official measure of poverty is the Market Basket Measure (MBM), which is based on the cost of a specific basket of goods and services (e.g., food, clothing, shelter, transportation and other necessities) representing a modest, basic standard of living. The MBM recognizes the potential differences in the cost of the basket between similar-sized communities in different provinces and between different geographical regions within provinces. For example, the MBM (2020) for a single person living in Regina was \$23,094 compared to \$21,618 in smaller communities with less than 30,000 people. [www12.statcan.gc.ca/census-recensement/2021/ref/dict/az/definition-eng.cfm?ID=pop165](http://www12.statcan.gc.ca/census-recensement/2021/ref/dict/az/definition-eng.cfm?ID=pop165) (19 March 2023).

<sup>10</sup> [www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1110013501&pickMembers%5B0%5D=1.11&cubeTimeFrame.startYear=2019&cubeTimeFrame.endYear=2020&referencePeriods=20190101%2C20200101](http://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1110013501&pickMembers%5B0%5D=1.11&cubeTimeFrame.startYear=2019&cubeTimeFrame.endYear=2020&referencePeriods=20190101%2C20200101) (19 March 2023).

<sup>11</sup> [www.on360.ca/policy-papers/resetting-social-assistance-reform/](http://www.on360.ca/policy-papers/resetting-social-assistance-reform/) (12 March 2023).

<sup>12</sup> Ibid.

<sup>13</sup> [thecanadianfacts.org/](http://thecanadianfacts.org/) (12 March 2023).

<sup>14</sup> [www.canada.ca/en/public-health/services/health-promotion/population-health/what-determines-health.html](http://www.canada.ca/en/public-health/services/health-promotion/population-health/what-determines-health.html) (12 March 2023).

**The Ministry needs to:**

- **Provide potential clients with better access to apply for SIS benefits**
- **Establish a reasonable timeframe for completing initial planning meetings with SIS clients requiring supports**
- **Regularly follow up with clients on their individualized case plan goals**
- **Provide referrals (e.g., to employment services, addictions counselling) consistently and follow up on referrals timely**
- **Periodically analyze overall causes of SIS client evictions and unpaid utilities**
- **Implement further performance measures to assess SIS's effectiveness**

**Figure 2—Audit Objective, Criteria, and Approach****Audit Objective:**

To assess whether the Ministry of Social Services had effective processes to deliver the Saskatchewan Income Support Program (SIS) for the 12-month period ending January 31, 2023.

**Audit Criteria:**

Processes to:

- 1. Make the Saskatchewan Income Support Program accessible to eligible clients**
  - Make individuals aware of income support services (e.g., eligibility criteria, how to apply, use of service providers)
  - Have program easily accessible for all potential clients (e.g., homeless)
  - Address barriers to providing accessible income support services
- 2. Provide clients with supports enabling transition to employment**
  - Use validation tools (e.g., checklists) to assess the needs of clients
  - Create individualized case plans suitable for clients based on needs
  - Connect clients with appropriate services and service providers (e.g., employment training, housing) in a timely manner
  - Update individualized case plans timely
- 3. Monitor performance of the Saskatchewan Income Support Program**
  - Continuously align Program with good practice (e.g., reviewing and updating assistance levels)
  - Address complaints from clients and service providers within a reasonable timeframe
  - Analyze key performance information (e.g., length of time clients spend on the Program)
  - Periodically report key information to senior management and the public

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined the Ministry's criteria, policies, and procedures related to delivering SIS. We interviewed key Ministry staff. We evaluated the accessibility of SIS, analyzed key data (e.g., timeliness of processing SIS applications, SIS clients' arrears with utility providers), and tested the Ministry's adherence to its case management processes for a sample of clients. In addition, we assessed the Ministry's processes to establish and analyze performance measures. We also used an independent consultant with subject matter expertise in the area to help us identify good practice and assess the Ministry's processes.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 SIS Details Clearly Communicated

The Ministry of Social Services uses appropriate methods to clearly communicate information about its Saskatchewan Income Support Program (SIS).

We found the Ministry uses a combination of electronic, written, and verbal communications to inform individuals about SIS.

The Ministry's website is its primary method of communicating information about SIS.<sup>15</sup> We found the Ministry also included information about SIS on posters distributed to service providers (e.g., community-based organizations) and in presentations provided to other government ministries and service providers. In addition, Ministry staff verbally communicated details associated with SIS in discussions with clients and service providers.

Our assessment of the Ministry's website found it clearly describes key aspects of SIS. It includes information such as the benefits available, eligibility requirements, and how to apply. We found the website contained information consistent with the Ministry's SIS Policy Manual, which is also available online.<sup>16</sup> While the Ministry's website is its primary method of communicating information about SIS, this can be a barrier for certain individuals lacking connectivity or who are unable to access computers—see **Recommendation 1** regarding providing individuals with better access to apply for SIS benefits.

Any person who needs financial help can apply to the Ministry for income support. As described in **Figure 3** to be eligible for SIS, individuals must meet five primary criteria.

**Figure 3—Eligibility Criteria for the Saskatchewan Income Support Program**

- A Canadian Citizen, permanent resident, or have refugee status or are in Canada under the Canada-Ukraine authorization for emergency travel
- Living in Saskatchewan
- 18 years or older
- Have no income or low income (i.e., combined non-exempt assets and income less than the total SIS benefits available to a household)
- Have explored every other reasonable way to support oneself, including employment, seeking child support, etc.

Source: [www.saskatchewan.ca/residents/family-and-social-support/financial-help/saskatchewan-income-support-sis#eligibility](http://www.saskatchewan.ca/residents/family-and-social-support/financial-help/saskatchewan-income-support-sis#eligibility) (13 March 2023).

The Ministry provides eligible SIS clients with financial support for basic needs (including food, local transportation, clothing, personal and household items) and shelter (for rent, mortgage payments, utilities, taxes, and all other shelter-related costs). **Figure 4** describes the levels of assistance SIS provides to eligible clients for basic needs and shelter. It shows that in 2022, a single person living in Regina would receive \$915 per month for basic needs and shelter. Whereas, a family of four in Regina would receive \$1,630 per month for basic needs and shelter.

<sup>15</sup> [www.saskatchewan.ca/residents/family-and-social-support/financial-help/saskatchewan-income-support-sis](http://www.saskatchewan.ca/residents/family-and-social-support/financial-help/saskatchewan-income-support-sis) (13 March 2023).

<sup>16</sup> [publications.saskatchewan.ca/#/products/101659](http://publications.saskatchewan.ca/#/products/101659) (13 March 2023).

**Figure 4—Key Benefits under the Saskatchewan Income Support Program at September 2022**

	Singles	Couples	Families (1 or 2 kids) <sup>A,C</sup>	Families (3+ kids) <sup>A,C</sup>
<b>Adult Basic Benefit:</b>				
Northern Administration District <sup>B</sup>	\$380	\$760	\$760	\$760
Rest of the province	\$315	\$630	\$630	\$630
<b>Shelter Benefit:</b>				
Saskatoon & Regina	\$600	\$775	\$1,000	\$1,175
Rest of the province	\$540	\$665	\$765	\$865

Source: *Saskatchewan Income Support Program Policy Manual*—September 2022.

<sup>A</sup> The figure above describes the adult basic benefit for families assuming two adults reside in the household. Single parent families receive the adult basic benefit for a single adult.

<sup>B</sup> The Northern Administration District includes 55 communities (e.g., La Ronge, Buffalo Narrows, Sandy Bay, Wollaston Lake) in northern Saskatchewan.

<sup>C</sup> SIS clients may also be eligible for a children's basic benefit to cover food, clothing, household items, local transportation and other child-related costs when they are not eligible to receive the Canada Child Benefit. The Ministry provides a monthly children's basic benefit (\$65 per month for each child) for residents of the Northern Administration District in recognition of the higher costs of basic items in this area of the province.

We found the Ministry developed SIS using a “whole income” approach, such that in addition to SIS benefits available to clients, the Ministry anticipates they may also receive income from other sources, such as federal benefits, income tax refunds, or employment.

**Figure 5** illustrates examples of other financial support SIS clients may be eligible to receive from the Ministry. The amount of these other financial supports may also depend on factors such as income, where clients live, and family size.

**Figure 5—Examples of Other Benefits Under the Saskatchewan Income Support Program**

<p><b><u>Child Care Benefit</u></b></p> <ul style="list-style-type: none"> <li>Benefit of \$30 per day to assist in pursuing employment (e.g., job interviews, resume workshops), attending medical appointments, or participating in employment or training when licensed child care is not available<sup>A</sup></li> </ul> <p><b><u>Change of Circumstances Benefits</u></b></p> <ul style="list-style-type: none"> <li>Education Training Incentive (monthly benefit up to \$200)</li> <li>Employment and training benefit (\$140 annually)</li> <li>Relocation benefit (up to \$300) when relocation is required (e.g., due to fire, interpersonal violence, rental accommodations have been sold)</li> </ul> <p><b><u>Health and Safety Benefits</u></b></p> <ul style="list-style-type: none"> <li>Prescribed diet benefit (monthly benefit up to \$150)</li> <li>Per diem travel benefits (e.g., to help clients with costs associated with attending medical appointments or job interviews)</li> <li>Short-term emergency support to remove an immediate risk of harm or to address a specific event (maximum of \$500 per household per event)</li> </ul> <p><b><u>Supplementary Health Benefits</u></b></p> <ul style="list-style-type: none"> <li>The Ministry of Social Services may nominate SIS clients and their household members for supplementary health benefits (e.g., optical, dentistry, hearing aids) through the Ministry of Health</li> </ul>
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Source: *Saskatchewan Income Support Program Policy Manual*—September 2022.

<sup>A</sup> For a SIS client to be eligible for the child care benefit, the child(ren) needing care must be registered as part of the client's household. There are circumstances where SIS clients may not be eligible for the benefit (e.g., child care is provided by an immediate household member [e.g., older sibling], when the child care provider does not charge for their services).

In addition, SIS clients may also receive financial support in the form of federal tax credits and benefits (e.g., Canada Child Benefit, GST/HST credit) and/or provincial tax credits (e.g., Low-Income Tax Credit).

Effectively communicating details about SIS helps individuals in need understand the types of financial support available from the Ministry, along with the process for obtaining support.

## 4.2 SIS Benefit Rates Assessed

The Ministry of Social Services compares benefits available to clients within the Saskatchewan Income Support Program to other Canadian jurisdictions, and periodically assesses the need for changes to its benefit rates.

The Ministry's approach to assessing the SIS benefits available to clients involves comparing SIS benefits to similar benefits provided by other Canadian provinces. During our audit period, we found the Ministry analyzed the most recent *Welfare in Canada* report and provided senior management with a summary of Saskatchewan's income assistance levels and poverty thresholds (e.g., Market Basket Measure) in comparison to the other nine provinces.<sup>17</sup> As shown in **Figure 6**, the Ministry ranked fourth highest or better in comparison to other provinces for SIS benefit rates in 2021. In addition, we found the Ministry ranked fifth highest or better in relation to various poverty thresholds (e.g., income assistance levels compared to the Market Basket Measure) in 2021.

Ministry staff noted they strive for Saskatchewan's income assistance levels in the top-half of the rankings when compared to the other nine provinces, but do not have a specific target established. This approach is reasonable as each jurisdiction in Canada is subject to unique circumstances (e.g., cost of living in Vancouver compared to Saskatoon).

**Figure 6** illustrates the basic social assistance available on an annual basis to Ministry clients for varied sizes of households in Saskatoon, as reported in the *Welfare in Canada* reports for 2019 to 2021. Since implementation of SIS in 2019, the reports indicate basic social assistance rates for varied sizes of households in Saskatoon increased between 9% and 26% by 2021.

At October 2022, SIS households comprised of 60% single persons, 34% single parents, and 6% couples (with or without dependent children).

**Figure 6—Saskatchewan Basic Social Assistance 2019 to 2021**

Household Category	Saskatchewan Basic Social Assistance <sup>A</sup> (annual income and associated ranking in comparison to other provinces)			% change in benefits between (2019 to 2021)
	2019 (SAP/TEA)	2020 (SIS)	2021 (SIS)	
Single person/employable	\$8,196 (7 <sup>th</sup> )	\$10,320 (3 <sup>rd</sup> )	\$10,320 (3 <sup>rd</sup> )	26%
Single parent with one child	\$13,256 (4 <sup>th</sup> )	\$15,120 (2 <sup>nd</sup> )	\$15,120 (2 <sup>nd</sup> )	14%
Couple with two children	\$17,055 (4 <sup>th</sup> )	\$18,540 (4 <sup>th</sup> )	\$18,540 (4 <sup>th</sup> )	9%

Source: Adapted from information reported within the annual *Welfare in Canada* reports for 2019 to 2021.

<sup>A</sup> The 2019 basic social assistance amounts refer to payments a client would expect to receive over the year from the Ministry's pre-SIS programs—the Saskatchewan Assistance Program (SAP) and Transitional Employment Allowance (TEA) programs. The 2020 and 2021 basic social assistance amounts refer to payments a client would expect to receive from SIS over the respective years.

<sup>17</sup> Published by Maytree, an organization committed to advancing system solutions to poverty and strengthening civic communities, the annual *Welfare in Canada* reports show welfare incomes (income assistance) for four example households (in the largest city in each province) receiving social assistance in a given year across the country. For example, the reports examine how welfare income varies across Canada, components of welfare income in each province, and adequacy of welfare incomes in each province compared to poverty thresholds (e.g., Market Basket Measure).



In addition to analyzing income assistance levels in other Canadian provinces, we found the Ministry meets with officials from other Canadian jurisdictions on a monthly basis to gain insight into how other jurisdictions manage their income assistance programs. For example, our review of minutes from these meetings found jurisdictions discussed the benefits (e.g., income exemptions, shelter benefits, funeral benefits) available in their respective income assistance programs.

A common feature of most income assistance programs is the requirement for clients to liquidate their assets as a source of income to meet their needs. Income assistance programs can often be criticized for requiring clients to liquidate their assets to the point of destitution. We found the Ministry's approach to asset liquidation for SIS clients is reasonable, as it does not require clients to liquidate all assets—clients can keep exempt assets such as a house and a vehicle, which can help support them to seek or retain employment.

Saskatchewan is not immune to increased inflation—the province reported a 6% increase in the consumer price index from January 2022 to January 2023.<sup>18</sup> All households must manage inflationary pressures on their finances, but such pressures can overwhelm low income households with little flexibility to absorb additional costs for basic necessities such as housing or food.

The Ministry designed the SIS shelter benefit to address clients' shelter-related costs (e.g., rent, utilities). A comparison of the 2022 average rent for a bachelor suite in Regina (i.e., \$728 per month) compared to the shelter benefit for a single SIS client (i.e., \$600 per month) illustrates how difficult it may be for clients to make ends meet, even before considering their monthly utility expenses.<sup>19</sup> As described in **Section 4.1**, the Ministry assesses SIS benefits using a “whole income” approach. This includes considering SIS benefits available to clients along with income from other sources (i.e., federal benefits, income tax refunds, employment).

We reviewed the Ministry's process to assess its SIS benefit rates, but did not assess the sufficiency of the rates. We found the Ministry formally analyzes its SIS benefit rates available to clients as part of its annual budget process.<sup>20</sup> We found the Ministry considered the following factors in its analysis, using information from reliable sources:

- Inflation forecasted by the Ministry of Finance
- Rental market data published by the Canadian Housing and Mortgage Corporation
- Known utility increases released by SaskPower and SaskEnergy

Formal analysis of relevant factors, and benefits in other provinces, provides the Ministry's senior management with a reasonable basis to make recommendations about its SIS benefit rates.

<sup>18</sup> [dashboard.saskatchewan.ca/business-economy/key-economic-indicators/consumer-price-index](https://dashboard.saskatchewan.ca/business-economy/key-economic-indicators/consumer-price-index) (13 March 2023).

<sup>19</sup> Average rent for a bachelor suite in Regina in 2022 adapted from Canadian Mortgage and Housing Corporation data. [www.cmhc-schl.gc.ca/en/professionals/housing-markets-data-and-research/housing-data/data-tables/rental-market/urban-rental-market-survey-data-rent-quartiles](https://www.cmhc-schl.gc.ca/en/professionals/housing-markets-data-and-research/housing-data/data-tables/rental-market/urban-rental-market-survey-data-rent-quartiles) (13 March 2023).

<sup>20</sup> Effective April 1, 2022, the Ministry increased the SIS monthly adult basic benefit by \$30 and the monthly shelter benefit by \$25.

### 4.3 SIS Application Process Needs to be More Accessible for Clients

The Ministry of Social Services designed its Saskatchewan Income Support Program to be available to individuals to apply online, over the phone, and in person. However, it needs to provide potential clients with better access to apply for benefits.

To apply for benefits from SIS, individuals must complete an application online or over the phone.

We reviewed the online application and found it reasonable to navigate and complete. Individuals applying to SIS over the phone speak with client service representatives in the Ministry's service centre—these staff help individuals navigate the online application process or complete the application over the phone. There are about 170 staff who work in the service centre and answer phones weekdays from 8 a.m. to 5 p.m.

According to the Ministry, for individuals without access to the internet or a phone, they can access the necessary technology at one of the Ministry's income assistance delivery offices. The Ministry's six largest delivery offices are open weekdays from 8 a.m. to 5 p.m. located in:

- Regina
- Saskatoon
- Prince Albert
- Moose Jaw
- Yorkton
- North Battleford

The Ministry also has 12 smaller offices and 30 day-offices geographically dispersed throughout the province.<sup>21</sup> We found all offices reasonably located across the province.

The Ministry's income assistance delivery offices are not SIS-specific; they also provide services to clients for its other income assistance programs (e.g., Saskatchewan Assured Income for Disability). In exceptional circumstances (e.g., where internet or phone lines are not in service), at Ministry staff's discretion, individuals can apply to SIS using a paper application in-person at one of the Ministry's offices. **Section 4.5** also describes how Ministry staff recently started visiting a community-based organization's premises to help individuals apply to SIS.

We toured two of the Ministry's income assistance delivery offices (one large office and one small office, conducting both scheduled and unscheduled visits). We also attempted to apply for SIS benefits over the phone. We found the following:

- The Ministry does not have computers available for individuals to use at all of its offices; computers are only available in its Regina, Saskatoon, and Moose Jaw offices. Furthermore, during our office tour in Regina, Ministry staff indicated the computers are for staff use only. Staff noted when individuals arrive at the offices, they direct them to a phone to call into the Ministry's service centre and apply for benefits over the phone.

<sup>21</sup> The Ministry's smaller offices provide services similar to those the Ministry offers at its larger offices but serve a smaller population (same hours of operation). Ministry staff travel to its day offices to provide services to individuals on certain days of the week/month or on an appointment basis. Small offices are located in communities such as La Loche, La Ronge, Melfort, Weyburn, Kindersley, and Swift Current. Day offices are located in communities such as Unity, Hudson Bay, Indian Head, Estevan, and Maple Creek.



- We attempted to apply for SIS benefits over the phone on three separate occasions. During two attempts, we received an automated message asking us to call back later due to high call volumes (i.e., our call went unanswered) after waiting for approximately five minutes on the phone. During our third attempt, we received an option for a Ministry representative to call us back when available. The Ministry's phone system has a call back function to help mitigate long client wait times, but we observed it is not provided as an option on every call.

We also analyzed unanswered call data from the Ministry's phone system between August 2022 and January 2023. The Ministry received over 255,000 total calls to its SIS phone line during this period (including almost 50,000 calls specific to SIS applications). While unanswered calls tended to peak at or near the end of each month, we found examples of significant amounts of unanswered calls at other times of the month. The Ministry takes some steps to attempt to address high call demand, by shifting its staff between phones and case management responsibilities as needed.

Overall, the data showed 64% of the total SIS calls to the Ministry's service centre (65% of calls specific to SIS applications) went unanswered.<sup>22</sup>

- During an unannounced visit to a large delivery office, we asked Ministry staff about applying for SIS benefits. We found staff did not sufficiently provide guidance or offer assistance associated with the SIS application process.

According to data provided by the Ministry, fewer than 50% of individuals use its online option to apply for SIS benefits and instead use the phone option. This may be indicative of individuals preferring to speak with a client service representative to assist them through the application process or not having access to a computer.

People experiencing difficult circumstances in struggling to meet their basic necessities need clear and accessible ways to apply for SIS. Providing an appropriate balance of reliable and service-oriented options (e.g., answered phones, reduced wait times, computer availability, guided application process) to individuals is necessary to improve the SIS application process and allow clients to best use their time (e.g., searching for stable employment, seeking health treatment).

- 1. We recommend the Ministry of Social Services provide potential clients with better access to apply for benefits from the Saskatchewan Income Support Program.**

## 4.4 SIS Applications Assessed Timely

The Ministry of Social Services assesses applications to the Saskatchewan Income Support Program in a timely manner.

The Ministry strives to assess all SIS applications (i.e., received online or over the phone) within five business days of receipt. It also strives to provide clients with their first SIS benefit payment within five to seven business days after completing an application and

<sup>22</sup> The Ministry's unanswered call data does not include information to determine how and when the Ministry actually served individuals attempting to call the Ministry's service centre.

submitting all relevant information. The Ministry expects clients to provide all documentation, such as income details, within 30 days of application to aid in receiving their first benefit payment.<sup>23</sup> We found these timeframes aligned with good practice.

We analyzed SIS data from February to December 2022 and found the Ministry received almost 13,000 SIS applications during this period. Overall, we found the Ministry assessed the applications in a timely manner—within five business days about 90% of the time. In addition, we found the Ministry provided clients with their first benefit payments within 30 days (i.e., the timeframe within which clients must submit all documentation) about 92% of the time.

The Ministry also rejected almost 8,000 applications during this period. The Ministry rejects applications when clients do not meet eligibility requirements (e.g., did not provide required documentation or information, income exceeded their personal expenses, secured another source of income). The Ministry rejected about 76% of those applications due to clients not submitting appropriate documentation or information required to assess benefit eligibility.

We tested 10 rejected applications and found all were reasonably justified for denial. We also found the Ministry notified the clients timely about the denial (i.e., within eight business days).

The Ministry also has processes to provide income support to individuals in emergency situations, on a case-by-case basis. During February to December 2022, the Ministry processed around \$3.4 million in emergency payments. These payments also address circumstances when clients need their regular monthly benefits sooner, or situations where clients need support for other emergency benefits to remove an immediate risk of harm, or other special circumstances (e.g., no bank account, meals, temporary housing arrangements, transportation).

We tested seven emergency payments the Ministry provided to clients and found the Ministry provided all payments to clients in a timely manner based on the individual circumstances (ranging from the same day to eight days).

Assessing SIS client applications within an appropriate time or providing individuals with emergency payments helps to ensure clients receive timely benefits to meet their needs.

## 4.5 SIS Barriers Not Fully Mitigated

The Ministry of Social Services has yet to sufficiently analyze and address a number of key barriers to providing clients with accessible income support services.

The Ministry's income support staff meet regularly (i.e., weekly) to discuss its income support programs, including SIS. In addition, we found the Ministry regularly meets with key stakeholders, such as community-based organizations that also provide services to SIS clients. Such meetings provide opportunities for the Ministry and its key stakeholders to provide feedback about the performance of SIS and barriers clients may be experiencing. The Ministry can use this feedback to address barriers relating to SIS.

<sup>23</sup> The Ministry will provide SIS clients with their first payment before receiving some supporting documents (i.e., health service number, social insurance number, bank account details, and rental receipts) but clients must provide those documents to the Ministry within 30 days of application for their benefits to continue.



For example, under a SIS predecessor program (i.e., Saskatchewan Assistance Program), the Ministry provided an option for direct payment of rent and utilities to landlords and utility providers on behalf of eligible clients. The Ministry did not offer this option upon its initial implementation of SIS in 2019, instead providing shelter benefits for such costs directly to clients with the intent of encouraging clients' transition to self-sufficiency. However, the Ministry adjusted SIS in November 2021 to make direct shelter benefit payments to landlords and utility providers for certain clients who meet specific criteria.<sup>24</sup>

We interviewed two community-based organizations that provide services to SIS clients to further understand the barriers clients experience with SIS. During these discussions, we learned of another example where the Ministry took action to address clients' issues with navigating SIS. During 2022–23, Ministry staff started visiting a particular community-based organization's premises in Regina and Saskatoon two to five times each week to help individuals apply for SIS (i.e., over the phone or online).

While the Ministry takes steps to identify and address barriers about SIS, our discussions with community-based organizations, and direct observations during the audit, identified the following key barriers the Ministry has yet to sufficiently analyze and address:

- **Accessibility**—while the Ministry designed SIS so individuals can apply for benefits online (i.e., available 24/7), individuals lacking connectivity or unable to access computers at Ministry offices do not benefit from the online option. Also, a number of calls to Ministry's service centres for help in applying for SIS go unanswered (see **Section 4.3**). Individuals with pay-as-you-go cellphone plans may needlessly use up their plan minutes waiting to speak with a client service representative on the phone. See **Recommendation 1** about providing potential clients with better access to apply for SIS benefits.
- **Lack of streamlined client support**—during our testing of SIS client files, we reviewed documentation of planning and support specialists' interactions with SIS clients.<sup>25</sup> We observed a few instances where clients had questions about their SIS benefits. Instead of addressing the clients' questions, the planning and support specialists directed clients to call the service centre so client service representatives could address their questions.

By referring clients to the service centre when they are already speaking to a Ministry representative, the Ministry may be increasing the strain on its service centre and the number of unanswered client calls. See **Recommendation 1** regarding providing potential clients with better access to apply for SIS benefits—this may include the Ministry considering ways to streamline processes for potential and existing clients.

<sup>24</sup> According to the Ministry's *Saskatchewan Income Support Program Policy Manual* (Chapter 9), SIS clients are eligible for direct payment of shelter benefits to landlords and utility providers when the Ministry assesses clients as a Service Level 4 (i.e., requiring intensive Ministry supports and referrals to help stabilize a client's situation) and are at risk of homelessness and/or essential service disruptions (i.e., heat, electricity). Ministry staff must also work with the clients to explore options to pay rent and utilities (e.g., trusteeship, equalized payment plan) and determine other options are not feasible in the circumstances. Finally, clients must be able to work with their landlord and/or utility provider toward covering any shortfalls (e.g., when the shelter benefit does not address the full cost of rent or utilities) within their available financial resources.

<sup>25</sup> Planning and support specialists are responsible for case management for certain clients. This includes working with clients to plan for their successful transition to self-sufficiency (e.g., developing individual plans, referring clients to required services).



- Missed appointments—the Ministry does not assess why clients miss appointments with planning and support specialists. Not determining reasons why clients miss initial planning meeting appointments (e.g., lack of transportation) reduces the Ministry's opportunities to identify and address barriers to SIS. In addition, as described in **Recommendations 2 and 3**, the Ministry needs to establish a timeframe for completing initial planning meetings with SIS clients and regularly meet with them to follow up on their individual plan goals.

Without sufficiently identifying and addressing barriers related to SIS, there is increased risk of the Ministry not meeting the needs of its clients and not considering necessary adjustments.

## 4.6 SIS Clients Screened to Determine Level of Support

The Ministry of Social Services uses a service level screening assessment to help determine the needs of clients within the Saskatchewan Income Support Program.

The Ministry requires staff to complete a service level screening assessment for each client within 30 days of the Ministry deeming a client eligible for SIS benefits. The assessment is a standardized method of determining a client's service-level support based on the person's strengths, barriers, and stability in six key areas: employment, education, child care, criminal record history, general health, and housing.

As part of the screening assessment, clients answer questions over the phone assessing their needs in these key areas. We found the assessment aligned with good practice.

Staff, along with the client, complete the assessment within the Ministry's case management IT system (MiCase). The client's answers to the questions do not impact their eligibility for SIS or the amount of benefits received, rather it helps the Ministry determine the level of service it needs to provide to the client.

The Ministry's MiCase system classifies each assessment area into one of four categories (see **Figure 7**), based on how the client responded to the screening questions. The system then provides a summary service level (i.e., Service Level 1, 2, 3, or 4) for the client.

If the system assesses a client as Service Level 3 in the areas of housing and health (e.g., client has unstable housing and addiction/substance abuse issues), but assesses all other areas as Service Level 1 or 2, it classifies the client at Service Level 3. At November 2022, as shown in **Figure 7**, the Ministry assessed 69% of its active SIS clients as Service Level 3, requiring dedicated Ministry case planning supports.

**Figure 7—Number of SIS Clients by Service Level at November 2022**

Level	Description	Number of Clients	% of Clients
<b>Service Level 1</b>	Clients assigned to this service level will access self-directed or online services and household budgeting information, as they will need financial assistance for a short period of time (e.g., awaiting employment insurance or have a job but waiting for first pay).	801	5%
<b>Service Level 2</b>	Clients assigned to this service level will have employment capacity and should be able to secure employment within six months. The Ministry will refer the client to online household budgeting information and employment services arranged by the Ministry of Immigration and Career Training.	3,117	20%
<b>Service Level 3</b>	Clients assigned to this service level will require dedicated Ministry case planning supports, with an emphasis on motivational interviewing (see <b>Section 4.9</b> ). Clients will receive household budgeting supports and referrals to service providers who will support clients and enable them to address barriers as they move toward employment.	10,532	69%
<b>Service Level 4</b>	Clients assigned to this service level will require intensive Ministry supports and referrals to help stabilize the client's situation (e.g., accessing addictions treatment centre, addressing homelessness, domestic violence, trusteeship).	891	6%
<b>Total</b>		15,341	

Source: Adapted from information provided by the Ministry of Social Services.

We tested 40 client files and all had completed service level screening assessments. However, we found one file where the Ministry did not complete the assessment within 30 days of the client deemed eligible for SIS. It took the Ministry 71 days to complete the assessment. This resulted in delays in the client meeting with a planning and support specialist to develop an individualized case plan (see **Recommendation 2**).

Completing timely client service level screening assessments reduces the risk of delays in the Ministry providing appropriate support based on client needs.

## 4.7 Individualized Case Planning Not Timely

The Ministry of Social Services does not always complete and update individualized case plans for its Saskatchewan Income Support Program clients in a timely manner.

When the Ministry assesses and determines clients' service levels as either Service Level 3 or 4, the Ministry assigns a planning and support specialist to each client. As noted in **Section 4.6**, the Ministry assessed over 11,000 SIS clients as Service Level 3 or 4 at November 2022.

The planning and support specialist works with a client to develop an individualized case plan. To begin documenting the plan, the specialist has an initial planning meeting with the client to help determine their needs.

The Ministry expects the planning and support specialist to document this meeting within the MiCase system and address the key areas described in **Figure 8**.

**Figure 8—Key Areas Documented During Initial Planning Meeting**

<p><b>Circumstances</b>—detailed description of the client’s circumstances.</p> <p><b>Explanation of SIS</b>—detailing program requirements with the client.</p> <p><b>Budget worksheet</b>—determining net surplus or deficit from all net income and expenses available to the client. If the client has a net deficit, document discussion of deficit with the client and outline the client’s plans to address it.</p> <p><b>Utilities</b>—discussion of whether the client has utilities in their name or their landlord, and whether they have unpaid utilities. If they do, outline payment plans to address it.</p> <p><b>Goals</b>—detailed description of goals and changes the client desires to make (e.g., finding affordable housing, attending counselling).</p> <p><b>Commitment</b>—detailed description of specific commitments the client made as they relate to goals/changes the client intends to make (e.g., budgeting, making payment plans for utility arrears, contacting housing authorities).</p> <p><b>Follow Up Appointment Date</b>—document follow-up date to build momentum and support client towards achieving their change goals.</p>
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Source: Adapted from information provided by the Ministry of Social Services.

We tested 30 client files where the client was either Service Level 3 or 4 and found:

- Four Service Level 3 clients did not have the initial planning meeting. As of January 2023, these meetings had yet to occur 3 to 20 months after the screening assessment. In two of these cases, the Ministry had not yet assigned a planning and support specialist to the client. This means one client has been on SIS for 20 months and has yet to meet with a planning and support specialist to set an individualized case plan. In all four cases, clients having yet to develop individualized case plans delays their ability to identify goals toward self-sufficiency and lengthens their need for SIS benefits.
- Three Service Level 3 clients did not have the initial planning meeting properly documented. For example, in one case, the planning and support specialist only included an explanation of client circumstances and did not explain SIS, discuss budgeting, or set goals. In another case, the specialist did not document what they discussed with the client during the meeting.

We found the Ministry has not set a timeframe for planning and support specialists to complete initial planning meetings with clients. The Ministry will need to consider its income support staffing complement to determine an appropriate timeframe for completing initial planning meetings with clients. While the Ministry tracks its staffing complement for income support staff working with clients across all of its income support programs, we found it does not track the staffing complement specific to SIS clients.

We found 10 client files in our testing where the Ministry took between 40 and 220 days to complete the initial planning meeting. We found delays occurred because clients missed appointments, requiring rescheduling.

Without conducting timely initial planning meetings with clients, the Ministry is unable to assist clients in developing their individualized plans. Such planning is necessary for clients to establish goals in relation to working toward self-sufficiency. For example, if clients do not set goals to address their issues (e.g., addiction, mental health, housing), it is difficult for them to focus on tasks (e.g., employment training) to help them become independent and transition off of SIS.



**2. We recommend the Ministry of Social Services establish a reasonable timeframe for completing initial planning meetings with those clients requiring case management supports in the Saskatchewan Income Support Program.**

We also found the Ministry does not always follow up with clients on their goals as set out in their individualized case plans.

Each time the Ministry interacts with a client (e.g., scheduling meetings, sending emails, client phone calls, attempts to contact client regarding benefits or outstanding utilities, updating goals, providing referrals), it expects staff (e.g., benefit support staff, planning and support specialists) to update the client's individualized case plan.

While we found staff updated the plan whenever contacted by the clients (e.g., for questions relating to benefits), the planning and support specialists did not always follow up with clients on the goals set during the initial planning meetings or subsequent meetings. The expected timing of specialists' follow up with clients (e.g., in person, over the phone) depends on the goals set by clients. For example, if a client sets a goal to find more affordable housing in the next three months, their specialist should follow up with the client within at least three months.

We found 16 client files in our testing where clients set goals during initial planning meetings (or subsequent meetings) with planning and support specialists, but the Ministry did not follow up with clients on those goals. For example, we found a client set a goal to address their grief over the loss of a loved one, but we did not find evidence of Ministry staff following up with the client within the last year. In addition, we did not find evidence of staff referring the client to supports (e.g., counselling) to help address their situation—see **Recommendation 4** regarding referring clients to proper supports.

Within the MiCase system, there are tools planning and support specialists can use to help set, and follow up on, clients' individualized plan goals. However, we found the specialists do not always use these tools. We found:

- 12 client files where the specialist did not use the tool in the MiCase system to set and follow up on goals with clients
- 12 client files where the specialist set up clients' goals using the tool in the MiCase system, but did not follow up and document status updates regarding client goals

In addition, to determine whether it continues to provide the right supports to clients based on their needs, the Ministry requires staff to conduct an annual service level review.

We found 14 client files in our testing where the Ministry did not conduct timely service level reviews. Lateness ranged between 1 and 24 months.<sup>26</sup> Without timely service level reviews, the Ministry is unable to assess whether it effectively identifies or supports client needs.

<sup>26</sup> We also tested 10 files where the Ministry assessed the client as Service Level 2. We found the Ministry did not complete timely service level reviews (i.e., annually) for two clients. Once the service level review was completed, the Ministry assessed the clients as Service Level 3.

Again, we found staff did not use the MiCase system to its full capabilities. Staff can set tasks within the system to remind them when a client's service level review is due. We found:

- Seven staff did not use the task feature to remind them of required service level reviews
- Five staff used the task feature, but the task was marked overdue at the time of our testing

Not using the MiCase system to its full capabilities hinders the Ministry's ability to follow up with SIS clients on their goals, complete timely and required service level reviews, and continue to move clients toward self-sufficiency.

When Ministry staff do not follow up with clients on their goals, it may result in clients continuing to receive SIS benefits for long periods of time without progressing through the Program (i.e., to achieve self-sufficiency).

**3. We recommend Ministry of Social Services staff regularly meet with Saskatchewan Income Support Program clients to follow up on their individualized case plan goals.**

## 4.8 Client Referrals Not Consistently Provided or Followed Up

The Ministry of Social Services does not always provide referrals, or follow up with clients on referrals made, during meetings with Saskatchewan Income Support Program clients.

As noted in **Section 4.7**, the Ministry works with Service Level 3 or 4 clients to develop individualized case plans, including setting goals and commitments during initial planning meetings or subsequent follow-up meetings. The Ministry requires staff to make referrals, when deemed appropriate and in collaboration with the client, to address client needs and support for their individualized plan.

Management indicated it expects staff to be knowledgeable of the supports available in their community. For example, the Ministry expects staff to be able to find, and refer clients to, supports (e.g., mental health and addiction, healthcare, and learning/education) based on client needs.<sup>27</sup> Staff will either have the client directly contact service provider(s) for support (e.g., addictions counselling), or staff will contact service provider(s) on behalf of the client.

We tested 30 client files where the client was either Service Level 3 or 4 and found:

- Ten clients did not have referrals, or refusal of referrals, documented during initial planning meetings or subsequent follow up meetings. In four cases, it was due to the client not having an initial planning meeting with Ministry staff (see **Recommendation 2**).

<sup>27</sup> The Ministry indicated staff use the 211 Saskatchewan website as a resource to refer SIS clients to relevant supports. 211 Saskatchewan offers a database of over 6,000 community, social, non-clinical health, and government services across the province. [//sk.211.ca/](https://sk.211.ca/) (27 March 2023).



- 14 clients did not have referrals because the client was already in contact with appropriate support (e.g., counselling). We assessed this as reasonable.
- Six clients had referrals noted in their individualized case plan.

To record the referral information, the MiCase system includes tools staff can use to help set, and follow up on, referrals to service providers. However, we found staff did not use this tool for six clients with referrals noted in their individualized case plans. Rather, staff documented the referrals within the notes of the individualized case plan. As a result, we found staff only followed up with the client on their referrals 50% of the time. See **Recommendation 3** regarding following up with clients on their individual case plan goals.

When the Ministry assesses a client as Service Level 2, it refers the client to employment services arranged by the Ministry of Immigration and Career Training (ICT). The client is required to engage with ICT before the date set by the Ministry.<sup>28</sup> When a client engages with ICT, it determines the services (e.g., employability assessment, career action plan) the client requires.

The Ministry noted that ICT informs them of clients who do not engage with them for employment services. If the client does not engage with ICT, the Ministry will suspend the client's SIS benefits. We found the Ministry does not track how many clients had their SIS benefits suspended over a period of time due to not engaging with ICT.<sup>29</sup>

We tested 10 client files where the client was assessed as Service Level 2 and found:

- Five clients engaged with ICT and continued to receive benefits.
- One client was not referred to ICT as expected. The client reapplied to SIS and the Ministry assessed them as Service Level 3.
- Three clients did not engage with ICT. The Ministry reassessed these clients and determined two clients as Service Level 3 and one as Service Level 4.
- One client file was closed due to no contact with the Ministry.

Not referring clients to proper supports increases the risk clients may not progress toward self-sufficiency and may stay on SIS longer than necessary.

**4. We recommend the Ministry of Social Services refer Saskatchewan Income Support Program clients to proper supports (e.g., employment services, addictions counselling) when appropriate, and regularly follow up on referrals with clients.**

<sup>28</sup> The Ministry sends letters to SIS clients including details (i.e., phone, email address) for contacting ICT to arrange employment services by a specific date.

<sup>29</sup> The Ministry only has information about SIS clients not engaging with ICT at a point in time (i.e., historical information is not available).

## 4.9 Sufficient Training Provided to Staff

The Ministry of Social Services provides adequate training to staff involved in the Saskatchewan Income Support Program.

Upon hiring, the Ministry provides all new income support staff a six-week training course on income assistance service delivery. For example, the Ministry provided the following training to over 120 income support staff during the 2022 calendar year:

- Motivational interviewing—a good practice approach to discussions that helps elicit client-led input, with collaboration with Ministry staff, to enable positive change for the client
- Service-level screening (e.g., questionnaire completion, conversation documentation)
- Individualized plan activities (e.g., appointments, tasks, letters/emails, client service referrals, individual plan goals)
- Initial planning meetings (e.g., engaging with the client, budgeting, documenting meeting)
- Follow up meetings (e.g., goal setting, referrals)
- Other topics (e.g., urgent services, unpaid utilities and rent, direct payment, education and training incentive)

The Ministry also provides refresher training to its income support staff on a periodic basis. The Ministry's Learning and Accountability Unit collaborates with income assistance supervisors to determine areas for specific training. We found the Ministry offered six different training sessions between February and December 2022. For example, in November 2022, the Ministry provided specific training on making referrals and documenting them in its MiCase system.

Having trained staff who are involved in SIS helps aid clients in receiving the proper support and services required.

## 4.10 Further Measures of Program Effectiveness Required

The Ministry of Social Services reports to senior management and the public about performance measures and targets related to the Saskatchewan Income Support Program. However, its performance measures lack the ability to fully assess the effectiveness of SIS.

The Ministry establishes public performance measures and targets related to SIS as part of its annual planning process. We found Ministry staff report progress on the following measures to senior management during quarterly meetings, and publicly within its annual report each year. **Figure 9** describes Ministry performance measures, targets, and results relevant to SIS for the 2021–22 and 2022–23 fiscal years.

**Figure 9—SIS Performance Measures, Targets, and Results for 2021–22 and 2022–23**

Fiscal Year	Performance Measures	Targets	Results
2021–22	Proportion of SIS clients who no longer require income assistance over the course of the year	More than 20% of SIS clients no longer require Income Assistance <sup>A</sup>	Approximately 25% of clients no longer required income assistance and left SIS over the year
	Number of Saskatchewan people who experience poverty <sup>E</sup>	By March 31, 2025, the number of Saskatchewan people who experience poverty for two years or more will be reduced by 50%	In 2020, 6.7% of Saskatchewan people were living in poverty, down from 11.9% in 2019 (44% decline year over year)
2022–23	Proportion of SIS clients who leave income assistance	In 2022–23, 25% of clients no longer require SIS benefits <sup>A</sup>	Not Available <sup>D</sup>
	Percentage of SIS clients reporting earned income <sup>B</sup>	In 2022–23, 2% of SIS clients will access earned income exemptions <sup>B</sup>	
	Percentage of SIS clients accessing the Education and Training Incentive <sup>C</sup>	In 2022–23, track the percentage of SIS and SAID clients accessing the Education and Training Incentive	
	Percentage of Saskatchewan people who experience poverty for two or more consecutive years	By March 31, 2025, the number of Saskatchewan people who experience poverty for two years or more will be reduced by 50%	

Source: Ministry of Social Services, *Plan for 2021–22*, p. 6, and *Business Plan 2022–23*, pp. 5–6.

<sup>A</sup> Target reflects the total number of clients who transition off SIS throughout the year. It is not related to a reduction in clients served at the end of the year.

<sup>B</sup> Earned income represents employment or self-employment income earned by an individual. SIS provides clients with earned income exemptions (e.g., \$325 per month for a single individual), whereby the Ministry will only reduce SIS benefits after the client earns more than the exemption in a single month.

<sup>C</sup> The Education and Training Incentive (ETI) provides financial support for individuals who attend Adult Basic Education, workforce development or skills training programs approved by the Ministry of Immigration and Career Training. The monthly benefit available ranges from \$50–\$200 depending on an individual's particular circumstances (i.e., single, couple, dependents).

<sup>D</sup> At the time of our audit, the Ministry had yet to publicly release the results for its 2022–23 performance measures.

<sup>E</sup> The Ministry measures poverty using Statistic Canada's Market Basket Measure (MBM)—a measure of low income based on the cost of a specific list of goods and service and represents a basic standard of living for a family of four.

We noted the Ministry did not establish a specific target relating to its performance measure assessing the percentage of SIS clients accessing the Education and Training Incentive. While the Ministry only recently implemented this benefit in fiscal 2022–23, it is important for the Ministry to establish a target as a baseline on which it can strive to improve. Ministry staff explained they plan to establish a target after considering initial results for the benefit. Service Level 1 and 2 clients are individuals that may gain most from this benefit, as they are the SIS clients most ready to enter the workforce but may require additional employment training. As at November 2022, the Ministry found 2.6% of SIS clients accessed the benefit, which is significantly less than the percentage of SIS clients assessed as Service Level 1 or 2 (i.e., 25% of total SIS clients).

We reviewed presentations to senior management for three quarters during our audit period, along with the Ministry's *Annual Report for 2021–22*, and found all included accurate information about the Ministry's progress on the measures.

Our analysis of the Ministry's performance measures found they are a combination of output and outcome measures. Output measures, such as the percentage of clients accessing the Education and Training Incentive, provide information about an



organization's activities but do not address the value or impact of services on clients. Outcome measures, such as the proportion of SIS clients who no longer require income assistance, assess the level of performance or achievement realized because of the services an organization provides. Outcome measures are a more appropriate indicator of effectiveness—they quantify performance and assess the success of a process.<sup>30</sup>

Measuring the proportion of SIS clients no longer requiring income assistance is a key measure to assess the effectiveness of SIS. Ministry staff indicated they encounter challenges in determining why clients leave SIS. Most clients do not specifically inform the Ministry about why they are leaving the Program, whether it be a result of finding stable employment or another reason (e.g., leaving the province, enrolling in training programs). Without having a solid understanding of the reasons clients no longer require income assistance, it is difficult to analyze results for this specific performance measure.

Consideration of further outcome measures can help the Ministry to improve in evaluating the effectiveness of SIS. Possible further outcome measures the Ministry could consider include:

- **SIS Client Recidivism**—measuring the proportion of clients exiting SIS, but returning within a specified time period. Such a measure may provide the Ministry with insight into how well SIS prepares clients for self-sufficiency.
- **SIS Tenure for Service Level 1 (SL1) and Service Level 2 (SL2) Clients**—measuring how long these clients stay on SIS. We found the Ministry expects SL1 and SL2 clients to require less supports and leave SIS within six months or less.

Our data analysis found 55% of SL1 and SL2 clients (i.e., 1,334) at February 2022 remained on SIS 10 months later. Of these clients, 62% (i.e., 832 clients) continued to be assessed as SL1 or SL2 clients when they should have already transitioned off SIS, while 38% (i.e., 502 clients) were reassessed as SL3 or SL4 clients. This means 832 SL1 and SL2 clients had been on SIS for more than the anticipated six months. Measuring these clients' actual tenure on SIS can alert the Ministry to specific clients possibly requiring more supports (e.g., employment training) than expected.

Without sufficient measures to assess the effectiveness of SIS, there is increased risk of the Ministry not having the necessary information to determine whether SIS is meeting its intended objectives. Improved measures can help the Ministry consider improvements to SIS and identify areas where to focus its efforts and resources.

**5. We recommend the Ministry of Social Services implement further performance measures in assessing the effectiveness of the Saskatchewan Income Support Program.**

## 4.11 Further Analysis of SIS Client Data Needed

The Ministry of Social Services maintains various information about Saskatchewan Income Support Program clients, but it should further analyze data about SIS client evictions and unpaid utility bills.

<sup>30</sup> [measurementresourcesco.com/2014/02/02/outputs-vs-outcomes-matters/](https://measurementresourcesco.com/2014/02/02/outputs-vs-outcomes-matters/) (14 March 2023).



## Monthly Statistical Reports

We found the Ministry maintains a number of operational statistics about SIS. The Ministry reports these statistics to its income assistance staff (e.g., senior management, operational staff) on a weekly and monthly basis. The reports include information such as:

- Number of SIS applications submitted by clients
- Statistics on service centre call response times
- Inquiries from landlords
- Changes in the number of SIS households paid by the Ministry

We tested two weekly and two monthly statistical reports and found the Ministry prepared the reports and communicated them to staff as expected.

In regards to service centre call response times, we found the Ministry specifically established an internal measure to assess its service provided to clients—the Ministry's service centre strives to address 90% of calls from SIS clients within 20 minutes or less.

The Ministry had yet to meet this internal target since July 2021, with monthly results ranging from 48% to 66% of SIS calls addressed in 20 minutes or less. As we describe in **Section 4.3**, over half of individuals applying for SIS use the phone to do so. The Ministry should provide potential clients with better access to apply for SIS benefits (see **Recommendation 1**).

## Client Evictions

While we found the Ministry tracks data about client evictions it receives directly from landlords (i.e., across all of its income assistance programs as a whole), there is an opportunity for the Ministry to obtain more accurate information about the extent of SIS client evictions.<sup>31</sup>

Based on data the Ministry obtained directly from landlords, it identified 35 income assistance clients (not SIS-specific) evicted from their residences between May and November 2022. We obtained eviction data directly from Saskatchewan's Sheriff Services Office from February to November 2022.<sup>32</sup> Our data analysis identified 228 SIS clients evicted during this 10-month period.

We tested 10 of these client evictions and found the Ministry was not aware of the evictions for two clients tested. There is an opportunity for the Ministry to strengthen its processes to collect data about client evictions so it has the best information available to support clients.

<sup>31</sup> The Ministry maintains a confidential landlord inquiry email account (landlordinquiryss@gov.sk.ca) for landlords to provide information about income assistance clients who struggle to pay their rent and are at risk of eviction.

<sup>32</sup> Saskatchewan's Sheriff Services Office is responsible for enforcing judgments from Saskatchewan's justice system. This includes enforcing judgments for evictions rendered during hearings of the Office of Residential Tenancies Saskatchewan.

## Unpaid Utility Bills

We found the Ministry regularly meets with representatives from SaskPower and SaskEnergy to share information and discuss concerns associated with SIS clients' ability to pay for their monthly utility bills. Both utility providers also regularly send information to the Ministry about SIS clients' utility accounts. The Ministry noted it uses this information to help identify and support clients accumulating unpaid utility bills, such as highlighting options available to clients (e.g., using equalized payment plans to help budget for utility expenses, obtaining the Ministry's alternate heating benefit).<sup>33</sup> However, we found the Ministry does not formally analyze the data it receives to assess how SIS clients, overall, are faring in terms of paying for their utilities.

Our analysis of data obtained from SaskPower and SaskEnergy found 5,281 SIS client accounts outstanding for more than 30 days with unpaid amounts greater than \$100. These unpaid accounts totalled almost \$4.2 million at February 2023 (March 2022: 5,100 accounts totalling \$3.4 million).

In one specific example, we found a SIS client in northern Saskatchewan receiving the Ministry's alternate heating benefit of \$130 per month who incurred almost \$5,600 in unpaid power bills over an 11-month period (i.e., an average unpaid monthly power bill of almost \$510)—highlighting the challenges some clients face in having sufficient income to pay their utilities.

Further analysis of data about SIS client evictions and unpaid utility bills can help the Ministry understand root causes for the issues encountered by clients (e.g., inability to effectively budget for their households). Such analysis would help the Ministry assess the need for changes to the SIS program (e.g., case management supports provided to clients, alternate heating benefits).

- 6. We recommend the Ministry of Social Services periodically analyze the causes of evictions and unpaid utilities for Saskatchewan Income Support Program clients, and develop strategies to address them.**

## 4.12 Client Concerns Addressed in a Timely Manner

The Ministry of Social Services considers and responds to client concerns relating to the Saskatchewan Income Support Program in a timely manner.

SIS clients can appeal Ministry decisions with respect to SIS. The matters subject to appeal and the various appeal options available to SIS clients are set out in *The Saskatchewan Income Support Regulations* and summarized in **Figure 10**.

<sup>33</sup> SIS clients residing in a household where natural gas is not accessible and are required to heat their home with an alternate source (heating fuel, propane, wood, electricity) are eligible to receive \$130 per month as an alternate heating benefit from SIS.

**Figure 10—Appeal Options for the Saskatchewan Income Support Program**

- SIS applicants or clients may appeal, in writing, the following matters:
- Decision disallowing an application or reapplication for benefits
  - Request for benefits or an increase in benefits was not dealt with within a reasonable time
  - Determination of eligibility
  - Variation, suspension or cancellation of entitlement to receive a benefit
  - Assessment of an overpayment
  - Decision respecting the amount of a benefit
- The three sequential levels of appeal available to SIS applicants or clients include appeals to:
- The Ministry—Ministry reconsiders decisions within 7 days of receiving the request and provides a written decision as soon as is reasonably possible
  - One of four regional appeal committees located across the province—committees must provide written decisions within 30 days following the date of their appeal hearings<sup>A</sup>
  - The appeal board—board must provide written decisions within 30 days following the date of its appeal hearings<sup>A</sup>

Source: *The Saskatchewan Income Support Regulations*, s. 3-12 to 3-14.

<sup>A</sup> According to *The Social Service Administration Act* (s. 10), the Minister responsible for Social Services may establish appeal committees and appeal boards. The latter is also subject to approval of the Lieutenant Governor in Council.

The Minister may also receive concerns from clients or individuals in relation to SIS—referred to as Minister referrals. Ministry staff review these concerns and provide responses to the Minister within timeframes established by the Minister's office.

Our data analysis for February 2022 to January 2023 found the Ministry responded to 51 Minister referrals and the regional appeal committees heard 64 cases. In addition, as of January 2023, the appeal board heard 17 cases in fiscal 2022–23. Our analysis found appeal committees and the appeal board typically concurred with the decision rendered by the Ministry, with the common theme being with respect to benefits clients received from SIS (e.g., ineligibility for benefits, insufficiency of benefits).

We tested a sample of five Minister referrals, seven appeals to the regional appeal committees, and three appeals to the appeal board. We found the Ministry, regional appeal committees, and appeal board satisfactorily addressed (e.g., provided responses citing interpretation of SIS regulations or policy) all items tested in a timely manner. Of the items tested, two appeals resulted in overturning a Ministry decision due to its misinterpretation of a client's circumstances when determining benefits (e.g., inappropriate consideration of household income).

Considering and responding to client concerns in a timely manner helps ensure clients receive the correct amount of benefits and understand the rationale for the Ministry's benefit decisions.

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# Follow-Up Audits

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## Chapter 8

# Corrections, Policing, and Public Safety—Providing Disaster Assistance

### 1.0 MAIN POINTS

The Provincial Disaster Assistance Program provides financial assistance to eligible claimants for substantial losses or damage caused by certain natural disasters. In 2022, the Provincial Disaster Assistance Program received 802 claims.

By January 2023, the Ministry of Corrections, Policing and Public Safety implemented the four recommendations we made for improving processes to provide timely financial disaster assistance under the Provincial Disaster Assistance Program.

The Ministry documented service standards for how long it expects to take to assess a disaster area designation request and how often it expects staff to monitor the status of disaster assistance restoration work. For example, the Ministry expects staff to assess disaster area designation requests within 14 days.

The Ministry also periodically analyzed actual results compared to expectations for key service standards and reported the results to senior management. The Ministry met its service standard expectations 67% of the time in the three reports we reviewed.

Regular reporting on whether the Ministry is meeting service standards for key activities allows senior management to be aware of potential issues with the Provincial Disaster Assistance Program, and take timely action to address these issues.

### 2.0 INTRODUCTION

#### 2.1 Background

The Ministry of Corrections, Policing and Public Safety is responsible for coordinating public safety programs related to disaster assistance.<sup>1</sup> *The Emergency Planning Act* gives the Ministry authority to set up and operate its Provincial Disaster Assistance Program (e.g., setting maximum amounts of assistance for various categories, designating eligible disaster areas, setting procedures to review applications, authorizing payments, entering into agreements with the Government of Canada for the purposes of disaster assistance funding).<sup>2</sup>

The Provincial Disaster Assistance Program is designed to provide financial assistance to eligible claimants located in areas designated by the Ministry as an eligible disaster area such as a municipality, a regional park, or on a First Nations reserve. Financial assistance is for substantial losses or damage to uninsurable, essential property caused by specific natural disasters in these locations.

<sup>1</sup> *The Ministry of Corrections, Policing, and Public Safety Regulations*, s.3(1)(d).

<sup>2</sup> *The Emergency Planning Act*, s.24.1.



## 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we made in 2021.

Our *2021 Report – Volume 1*, Chapter 4, concluded, for the period ending January 31, 2021, the Ministry of Corrections, Policing and Public Safety had effective processes to provide timely financial disaster assistance under the Provincial Disaster Assistance Program, and to seek amounts reimbursable under the Federal *Disaster Financial Assistance Arrangements*, except in the areas reflected in our recommendations. We made four recommendations.<sup>3</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out this follow-up audit, we interviewed key staff responsible for the disaster assistance program and examined relevant documentation (e.g., manuals, reports). We tested samples of disaster area designations submitted to the Ministry, and claims by local authorities.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2023, and the Ministry's actions up to that date.

### 3.1 Service Standards Set

***We recommended the Ministry of Corrections, Policing and Public Safety set a service standard for how long it expects to take to assess requests for designation as disaster areas made under the Provincial Disaster Assistance Program.*** (2021 Report – Volume 1, p. 24, Recommendation 1; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

***We recommended the Ministry of Corrections, Policing and Public Safety formalize its expectation about how often staff should determine the status of the completion of disaster assistance restoration work for claims made under the Provincial Disaster Assistance Program.*** (2021 Report – Volume 1, p. 27, Recommendation 2; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Ministry of Corrections, Policing and Public Safety documented service standards for how long it expects to take to assess a disaster area designation request and how often it expects staff to monitor disaster assistance restoration work.

<sup>3</sup> 2021 Report – Volume 1, Chapter 4, pp. 15–33.

In August 2021, the Ministry set a service standard of 14 days to assess requests for designating disaster areas. It also formalized its expectation for staff to monitor the completion status of disaster assistance restoration work every two months. The Ministry updated its program advisor reference manual for these expectations and communicated the changes to staff.

Establishing formal service standards sets out clear expectations for staff regarding timely assessment and processing of claims.

We tested 11 disaster area designation requests. We found for 10 of the requests, the Ministry completed its assessment within 14 days. For the one request that took longer than 14 days, the Ministry documented the reasons why it did not meet its service standard and included this information in its periodic progress reports to senior management (see **Section 3.2**). The delayed assessment occurred because staff misclassified the related claim after submission.

We also tested five local authority claims.<sup>4</sup> We found for four of the claims, Ministry staff monitored progress of disaster assistance restoration work every two months as expected. For one claim, we found staff took 93 days to follow up on the progress of restoration work because the Ministry reassigned staff to assist in processing other claims. The Ministry documented the reasons why follow up took longer than expected.

Making prompt decisions about disaster area eligibility allows individuals and businesses within the related area to make timely plans to recover and rebuild after a significant natural disaster. Also, when staff follow up regularly on the status of disaster assistance restoration work, the Ministry can finalize local authority claims quickly.

## 3.2 Key Service Standards Analyzed and Reported to Senior Management

***We recommended the Ministry of Corrections, Policing and Public Safety analyze actual results compared to expectations for key service standards for the Provincial Disaster Assistance Program and determine whether changes to the Program are needed.*** (2021 Report – Volume 1, p. 32, Recommendation 3; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

***We recommended the Ministry of Corrections, Policing and Public Safety periodically report to senior management actual results against service standards (e.g., 90 days for final payment for private property claims) for key activities of the Provincial Disaster Assistance Program and the status of any complaints or appeals.*** (2021 Report – Volume 1, p. 32, Recommendation 4; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

<sup>4</sup> A local authority means a city, town, village, resort village, provincial or regional park, rural municipality or First Nation.



Since January 2022, the Ministry of Corrections, Policing and Public Safety analyzes actual results compared to expectations for key service standards for the Provincial Disaster Assistance Program and provides its analysis to senior management (see **Figure 1** for service standards analyzed).

**Figure 1—Key Service Standards**

Service Standard	Completion Benchmark
Designate disaster areas	14 days
Assign third party valuation provider	7 days
Follow up on status of disaster assistance restoration work	2 months
Review service provider reports	20 days
Receive adjuster reports	45 days
Assess and pay private property claims	90 days

Source: Adapted from information provided by the Ministry of Corrections, Policing and Public Safety.

When the Ministry identifies instances where staff or contracted adjusters are not meeting expectations, management follows up to identify potential causes and whether it needs to take action (e.g., hire additional staff). Frequency of reporting to management can fluctuate during the year depending on claims volume—reporting is generally biweekly, but can go up to weekly during increased claim volume (e.g., after a flood). At December 31, 2022, there were 802 claims submitted for the calendar year under the Provincial Disaster Assistance Program.

We reviewed three reports to senior management and found the Ministry analyzed whether it met its key service standards and included the reasons and actions taken to address any issues noted. The Ministry met its service standard expectations 67% of the time.

In all three reports, the Ministry did not meet its service standard expectations for receiving adjuster reports and assessing and paying private property claims. The Ministry noted that it took, on average, 51 days to receive adjuster reports, and 99 days to pay private property claims. This was the result of contracted adjusters taking longer than expected to prepare their reports after a large influx of claims due to a weather event, which in turn affected the Ministry's ability to assess and pay private property claims within 90 days. The Ministry noted it was working with the contracted adjusters to receive reports timely.

Between January 2022 and January 2023, the Ministry did not receive any complaints or appeals.

Analyzing and reporting actual results compared to expectations helps management determine whether staff and contractors meet expectations for timely assessment and payment of disaster assistance claims, and know when it needs to take action.

## Chapter 9 Education—Capital Asset Planning for Schools

### 1.0 MAIN POINTS

Effective capital asset planning helps to ensure the right size of schools are built in the right location to meet student needs. By January 2023, the Ministry of Education used measures related to school condition and utilization to monitor capital asset strategies and decide where to best focus capital efforts and funds. At January 2023, the Ministry was responsible for providing capital funding to 638 provincial schools in Saskatchewan.<sup>1</sup>

The Ministry also began piloting a new capital program in 2022–23, the Minor Capital Renewal Program, to address minor capital funding requests that fall outside of existing capital funding programs.

School divisions are required by the Ministry to identify and manage capital asset projects. Each school division conducts analysis of its capital asset needs compared to its existing capacity and requests Ministry approval for projects to meet its needs.

The Ministry used evaluation guidelines to determine priorities for capital projects for schools. These guidelines consider health and safety, utilization rates, efficiency, projected growth, and facility condition index (FCI).<sup>2</sup> We found the Ministry appropriately used these guidelines to rank capital projects requested by school divisions. It also appropriately listed the top ranked capital projects it forwarded to Cabinet for funding approval.

Further, the Ministry continued working with the Ministry of SaskBuilds and Procurement to update facility condition indices for all schools in each of the 27 school divisions, and plans to complete all school assessments by March 31, 2024. At January 2023, of the 267 updated FCI schools, 182 schools had a FCI rating of good, 53 fair, and 32 poor. None of the schools assessed to date were in critical condition (i.e., greater than 30% facility condition index). Knowing a school's condition allows for a risk-informed approach to capital planning.

The Ministry also reassessed and increased funding allocated to its Relocatable Classroom Program in 2022–23 that addresses school capacity issues by adding classrooms onto an existing school building. At June 2022, although 53 schools were over their designed enrolment capacity and in need of relocatable classrooms, this represents an improvement from prior years.

Having suitable and properly maintained educational facilities is key to properly supporting the delivery of education in the provincial prekindergarten to Grade 12 system.

<sup>1</sup> A capital funded school is a school where the Ministry is responsible for funding capital projects. For example, this does not include Public Private Partnership (P3) schools where the agreement requires the Ministry only fund maintenance costs.

<sup>2</sup> Facility condition index amounts are used to assess the current condition of a building (calculated using the amount of required maintenance costs compared to the current replacement value). The higher the amount the worse condition the building is in.



## 2.0 INTRODUCTION

### 2.1 Background

The Ministry of Education is responsible for overseeing capital asset projects for the entire provincial prekindergarten to Grade 12 system. *The Education Act, 1995*, requires the Ministry to approve all major capital projects, such as construction of new school buildings, additions to existing school buildings, or major renovations. The Ministry is responsible for aligning available funding for capital projects with the educational needs of communities and the provincial prekindergarten to Grade 12 system.

Each school division is responsible for identifying and analyzing its capital asset needs compared to existing capacity.<sup>3</sup> Each division is also responsible for seeking Ministry approval for projects to meet identified needs.

The Ministry's capital asset strategies form part of the 2022–23 provincial budget and the Saskatchewan Capital Plan.<sup>4</sup> The Plan included \$108.2 million for school capital projects in 2022–23 (2021–22 actual: \$122 million) and \$60.4 million for maintenance (2021–22 actual: \$67.9 million).<sup>5</sup> This includes funding for various projects (e.g., new school construction, renovation or consolidation of existing schools) and other capital strategies (e.g., preventative maintenance and renewal, relocatable classrooms).

Effective capital asset planning can reduce the risk associated with aging schools and infrastructure. It helps the Ministry to ensure the right-sized and properly equipped schools are in the right location, and reduce the risk of funding lower priority capital projects.

### 2.2 Focus of Follow-Up Audit

This chapter describes our fifth follow up of the Ministry of Education's actions on the eight recommendations we first made in 2013.

Our *2013 Report – Volume 1*, Chapter 8, concluded that, for the 12-month period ended December 31, 2012, the Ministry of Education did not have effective capital asset planning processes for facilities to house and support educational programs and instructional services for students in school divisions.<sup>6</sup> We made eight recommendations. By April 16, 2021, the Ministry implemented seven of the recommendations.<sup>7</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management. We reviewed documentation related to capital planning and how the Ministry monitors the success of its capital asset strategy such as using statistics on school utilization rates.

<sup>3</sup> *The Education Act, 1995*, gives the Boards of Education the responsibility for the administration and management of school facilities with oversight from the Ministry.

<sup>4</sup> [publications.saskatchewan.ca/api/v1/products/117354/formats/134759/download](https://publications.saskatchewan.ca/api/v1/products/117354/formats/134759/download), p. 2. (25 January 2023).

<sup>5</sup> Ibid.

<sup>6</sup> *2013 Report – Volume 1*, Chapter 8, pp. 71–89.

<sup>7</sup> *2021 Report – Volume 1*, Chapter 12, pp. 173–176.

## 3.0 STATUS OF RECOMMENDATION

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 25, 2023, and the Ministry's actions up to that date.

### 3.1 Success of Capital Asset Strategies Monitored

***We recommended the Ministry of Education develop and implement measures and targets to monitor the success of its capital asset strategy across the provincial prekindergarten to Grade 12 system.*** (2013 Report – Volume 1, p. 85, Recommendation 8; Public Accounts Committee agreement January 14, 2015)

#### **Status**—Intent of Recommendation Implemented

The Ministry of Education monitors the success of its capital asset strategies by monitoring school utilization rates as well as updating and monitoring facility condition indices for provincial schools.

In 2022–23, the Ministry began piloting a new project, the Minor Capital Renewal Program, to address capital projects costing between \$2 million and \$10 million. This Program provides funding to school divisions for capital repairs not usually considered under the major capital program.

During our 2021 follow up, we noted the Ministry established two measures in relation to its capital asset strategies:

- **School Utilization Rate**—an indication of how full a school is based on the size of the facility and enrolment
- **Facility Condition Index (FCI)**—a comparative indicator of the relative condition of facilities expressed as a percentage<sup>8,9</sup>

We expected the Ministry would set and report on targets related to school utilization rates and facility condition indices. Targets could be used to set out at what point schools aim to be at by a particular point in time. Ministry management indicated the Ministry does not plan to set targets for either measure but rather use the measures to monitor and prioritize its capital funding efforts.

We found the Ministry, in collaboration with the Ministry of SaskBuilds and Procurement, report on utilization and condition of facilities in schools province-wide in the Ministry of Education's annual report and capital asset plans respectively. Our review of these reports showed the number of capital-funded schools operating beyond their designed enrolment capacity declined from 79 schools (12%) in 2019–20 to 53 schools (8%) in 2021–22. This

<sup>8</sup> 2021 Report – Volume 1, Chapter 12, p. 175.

<sup>9</sup> The facility condition index (FCI) is the amount of deferred maintenance divided by the current replacement value. Deferred maintenance is the amount of maintenance postponed or phased for future action. The Ministry's facility condition index classification is as follows: Good FCI between 0–5%, Poor FCI between 10–30%, and Critical FCI greater than 30%.



indicates that the Ministry's capital asset strategies are yielding positive results.<sup>10,11</sup> If a school is operating with a utilization rate in excess of 100% (i.e., more students than the school's set capacity), the school division can still manage this capacity within the existing building by, for example, requesting relocatable classrooms.

While the Ministry does not plan to set targets related to school utilization rates and FCI, we found it considered these when recommending capital projects for Cabinet approval. Annually, during the Ministry's budgeting process, it asks school divisions to provide a list of capital funding requests. The Ministry assesses the requests against its major capital funding application evaluation guidelines, which helps the Ministry set its capital project-funding request. These guidelines consider:

- Health and safety (i.e., level of health and safety risk a physical building's condition poses to students and staff)
- Utilization (i.e., school utilization in excess of 100%)
- Efficiency (e.g., project considers consolidating two or more schools into one)
- New growth (i.e., project addresses future significant increases in student enrolment)
- Functionality/contribution to program (i.e., current facility has significant functional short-comings such as poor layout)
- Contribution to community (i.e., project provides added benefit such as a shared fitness facility)
- Facility condition (e.g., FCI is 30% or greater)
- Provincial priorities (i.e., considering whether alternate funding options exist such as cost sharing with the school division)

Our review of the Ministry's list of school division capital projects, found the Ministry appropriately prioritized projects based on the above-mentioned guidelines.<sup>12,13</sup> The Ministry appropriately listed the top ranked capital projects it forwarded to Cabinet for approval. Therefore, while the Ministry has not established targets, it is prioritizing capital projects based on need.

Since our 2021 follow up, we found the Ministry completed the following to monitor the implementation of its capital asset strategies:

- **For School Utilization:** The Ministry analyzed its funding sufficiency related to its Relocatable Classroom Program in 2022–23.<sup>14</sup> In 2022–23, it increased its funding for two additional relocatable classrooms, which the Ministry indicated as a lower cost option to increasing capacity compared to replacement or renovation.

<sup>10</sup> Ministry of Education, *2021–22 Capital Asset Plan*, p. 1.

<sup>11</sup> Ministry of Education, *2021–22 Annual Report*, p. 20.

<sup>12</sup> Annually, as part of its budget submission, the Ministry provides Cabinet with a list of Top 10 Major Capital Priorities. Cabinet then decides whether to fund these priorities. Cabinet chose not to fund any major capital project requests from the Ministry of Education in 2021–22 and 2022–23.

<sup>13</sup> [www.saskatchewan.ca/government/news-and-media?ministry=265CA4B069F848EBBA40FD8D8A931548](http://www.saskatchewan.ca/government/news-and-media?ministry=265CA4B069F848EBBA40FD8D8A931548) (31 January 2023).

<sup>14</sup> The Relocatable Classroom Program is designed to address immediate needs for additional classroom space to accommodate increased enrolments. School divisions can move or relocate these classrooms as enrolment fluctuates.



- **For FCI:** The Ministry continued to work with the Ministry of SaskBuilds and Procurement to update the FCI data for schools across the province. The Ministry began updating FCI assessments in 2020–21 and plans to complete these assessments by March 31, 2024.

As of January 2023, for the schools where the Ministry completed updating its FCI assessment (267 of the 638 schools), none of the schools have an FCI above 30% (critical condition).<sup>15</sup>

- **New Programs:** In 2022–23, the Ministry created a new capital-funding program, the Minor Capital Renewal Program.

The Ministry identified school divisions had several minor capital projects (e.g., structural repairs, renovations) that were not funded year after year through its existing capital project funding streams (i.e., Preventative Maintenance and Renewal, Relocatable Classroom Program, Emergent Funding Program, and Major Capital Program).<sup>16</sup> Since 2019, only two minor capital projects received requested funding (the Ministry receives approximately 20 applications per year).

As a result, the Ministry created the Minor Capital Renewal Program to address capital projects costing between \$2 million and \$10 million.

The Ministry began piloting this new program in 2022–23. Two school renewal projects, one in Kyle and one in Moose Jaw, received a combined \$4.5 million in funding to complete structural repairs, renovations and additions to their schools.<sup>17</sup> The Ministry will begin accepting applications for this new program in fiscal 2023–24.

While the Ministry has not set targets for its measures to evaluate the success of its capital asset strategies, we found the Ministry appropriately compiles and monitors these measures (i.e., FCI, school utilization rates) for capital funding decisions. Additionally, the Ministry reviewed capital program-funding requests noting several requests continued to go unfunded for several years. To address this gap, the Ministry established the Minor Capital Renewal Program. This shows the Ministry monitors its strategies and finds ways for projects with the most need to receive funding.

<sup>15</sup> Of the 267 updated FCI schools, 182 schools had a FCI rating of good, 53 fair, and 32 poor.

<sup>16</sup> Preventative Maintenance and Renewal projects are generally valued below \$1 million (e.g., replacement of a boiler). Emergent Funding Program is a last resort for school divisions where a capital repair or replacement is not covered under insurance or the Preventative Maintenance and Renewal funding. Major Capital Program provides funding to school divisions to cover the cost of building a new school or completing a major renovation. [www.saskatchewan.ca/government/education-and-child-care-facility-administration/services-for-school-administrators/school-infrastructure#:~:text=The%20Emergent%20Funding%20Program%20is%20designed%20to%20address.to%20address%20the%20costs%20of%20an%20emergent%20project](http://www.saskatchewan.ca/government/education-and-child-care-facility-administration/services-for-school-administrators/school-infrastructure#:~:text=The%20Emergent%20Funding%20Program%20is%20designed%20to%20address.to%20address%20the%20costs%20of%20an%20emergent%20project). (1 February 2023).

<sup>17</sup> [www.saskatchewan.ca/government/news-and-media/2022/march/29/new-minor-capital-renewal-program-to-provide-needed-renovations-for-two-saskatchewan-schools#:~:text=As%20a%20part%20of%20Budget,of%20schools%20across%20the%20province](http://www.saskatchewan.ca/government/news-and-media/2022/march/29/new-minor-capital-renewal-program-to-provide-needed-renovations-for-two-saskatchewan-schools#:~:text=As%20a%20part%20of%20Budget,of%20schools%20across%20the%20province) (31 January 2023).



# Chapter 10

## Energy and Resources—Managing Future Cleanup of Oil and Gas Wells

### 1.0 MAIN POINTS

By February 2023, the Ministry of Energy and Resources improved its processes to regulate the future clean up of oil and gas wells by implementing the final two recommendations first made in our 2012 audit.

The Ministry continued to assess the environmental risks posed by legacy well sites through inspections. Saskatchewan has about 20,000 legacy well sites, of which, about 9,000 were producing wells (these wells were cleaned up, but not environmentally assessed by a third-party specialist). A well that previously produced oil or gas presents a higher environmental risk; the Ministry appropriately focused its inspection efforts on these formerly producing wells.

By February 2023, the Ministry inspected more legacy well sites than the minimum set by the Ministry to determine the environmental risks these well sites pose. It inspected 179 legacy well sites between 2015 and February 2023 and found only five out of the 179 sites with issues requiring further clean up work. We tested one of these five sites and found the Ministry took appropriate action and required the oil company to complete further site clean up and monitoring activities.

The Ministry also implemented *The Financial Security and Site Closure Regulations* in January 2023, requiring oil and gas companies to spend a pre-determined amount each year cleaning up their inactive wells in an effort to decrease the number of inactive wells over time. At December 2022, there were approximately 35,400 inactive wells in Saskatchewan.

In 2023, companies are required to spend 5% of their estimated total well and facility clean up costs, according to the formula set in the Regulations. We found the Ministry accurately calculated and communicated the required cleanup amounts to oil and gas companies. The Ministry expects over 200 oil and gas companies to spend about \$105 million cleaning up inactive wells in 2023. This will keep industry responsible for settling its obligations to clean up wells that are no longer productive in a timely manner.

### 2.0 INTRODUCTION

The Ministry of Energy and Resources is responsible for regulating the oil and gas industry under *The Oil and Gas Conservation Act*. Its responsibilities include regulating future clean up of oil and gas wells.

This chapter describes our third follow-up audit of management's actions on the recommendations we made in 2012 where we assessed the Ministry's processes for managing the future clean up of oil and gas wells. Our *2012 Report – Volume 2*, Chapter 31, concluded for the period October 1, 2011, to September 30, 2012, the Ministry



did not have effective processes to manage the financial and environmental risks related to the future clean up of oil and gas wells and related facilities.<sup>1</sup> We made seven recommendations. By February 2018, the Ministry implemented five recommendations and made progress on two others.<sup>2</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed Ministry staff responsible for managing its well cleanup programs and we assessed documents including relevant information tracked in the Ministry's related IT system (e.g., legacy well site inspection reports).

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2023, and the Ministry's actions up to that date.

### 3.1 Environmental Risk of Legacy Well Sites Assessed

***We recommended the Ministry of Energy and Resources complete its assessment of the financial and environmental risks arising from legacy well sites, assess its liability, and develop a plan for cleaning up contaminated legacy well sites.*** (2012 Report – Volume 2, p. 253, Recommendation 8; Public Accounts Committee agreement December 9, 2013)

**Status**—Implemented

In 2018, the Ministry of Energy and Resources determined the proportion of legacy well sites needing to be inspected in order to assess the environmental risks of legacy well sites. The Ministry completed those inspections and results indicate limited environmental issues with legacy well sites.

Legacy well sites were cleaned up without an independent report by an environmental specialist. See **Figure 1** for a brief description of legacy well sites.

**Figure 1—Legacy Well Sites**

**Legacy Well Sites** are sites that received a release prior to 2007 from surface owners (e.g., farmers) or certificates issued pursuant to section 56(2) of *The Surface Rights Acquisition and Compensation Act*. The Ministry, in accordance with its legislation at the time, accepted the signed release or the certificate as evidence that the sites were restored to appropriate environmental standards or to the satisfaction of the landowner. The legislation did not require surface owners or licensees to provide the Ministry with independent reports by environmental specialists before the Ministry granted releases.

<sup>1</sup> 2012 Report – Volume 2, Chapter 31, pp. 239–255.

<sup>2</sup> 2018 Report – Volume 1, Chapter 17, pp. 219–232.

Saskatchewan has about 20,000 legacy well sites, of which, about 9,000 were formerly producing wells. Wells that produced oil or gas are more likely to present a higher environmental risk; the Ministry focused its inspections on formerly producing wells.

In 2018, a minimum sample of 137 legacy well sites, out of nearly 9,000 higher risk legacy well sites in Saskatchewan, were determined by the Ministry to need inspection to assure environmental risks are low. We found the minimum sample calculation appropriate.

Between 2015 and February 2023, the Ministry inspected 179 legacy well sites. Based on its inspections, the Ministry determined legacy well sites pose an overall low environmental risk, as less than 3% of sites inspected (5 of 179) resulted in finding contamination or sites requiring further reclamation work. When an inspection finds issues, it remains the industry's responsibility to pay for additional clean up work.<sup>3</sup>

Of the 179 sites inspected, the Ministry identified five sites with issues. We assessed one of these five well sites. We found when the Ministry identified environmental issues (e.g., crop growing poorly on remediated area, tanks remaining on site), it took appropriate action, including:

- Revoked the released status of the legacy well site
- Set milestones for the oil company to complete additional clean up work over time (e.g., assess area to identify all potential contaminants, remove tanks, conduct clean up work required based on contamination assessment)
- Required ongoing groundwater monitoring

For 16 inspections we tested, we found the Ministry completed site inspections as expected. We found the Ministry uses drones to photograph well sites at multiple heights and angles for efficient inspection. The Ministry plans to continue reviewing additional legacy well sites (beyond the 179 completed) using drones.

Sufficient inspection of legacy well sites helps the Ministry identify environmental issues that may exist at legacy well sites, as these sites lack independent assessment by environmental specialists. This allows the Ministry to hold oil and gas companies responsible for any issues found.

## 3.2 New Financial Requirement to Clean Up Inactive Wells

***We recommended the Ministry of Energy and Resources manage the financial and associated environmental risks related to the timely cleanup of inactive wells and facilities.*** (2012 Report – Volume 2, p. 253, Recommendation 7;

Public Accounts Committee agreement December 9, 2013)

**Status**—Implemented

<sup>3</sup> If the legacy well site was owned and operated by an existing oil and gas company that company would pay for cleanup. For sites where the oil and gas company that operated the site no longer exists, the money for cleanup comes out of the Oil and Gas Orphan Fund, which collects levies from current oil and gas companies.



Effective January 1, 2023, the Ministry of Energy and Resources implemented the Inactive Liability Reduction Program to manage the increase of inactive wells in Saskatchewan. This requires oil and gas companies to spend a pre-determined amount each year on cleaning up inactive wells.

See **Figure 2** for a brief description of inactive wells and facilities.

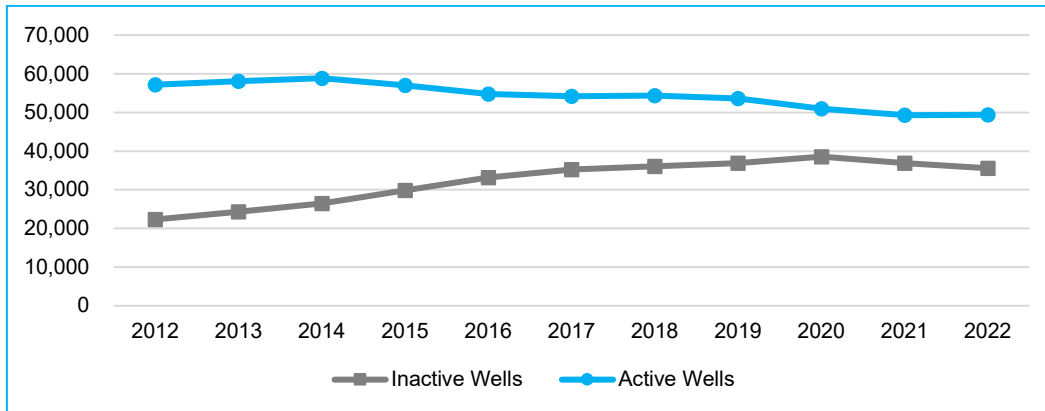
**Figure 2—Inactive Wells and Facilities**

**Inactive wells and facilities** are wells and facilities (equipment and structures) without any reported production, injection, or disposal activities for 12 consecutive months or longer. Inactive wells and facilities are owned by active licensees; licensees remain responsible for the associated clean up costs of inactive wells.

The number of inactive wells has increased steadily over time, until 2021, as noted in **Figure 3**. At December 2022, there were approximately 35,400 inactive wells in Saskatchewan.

Between 2020 and 2023, the Ministry’s Accelerated Site Closure Program used funding of \$400 million provided by the Federal Government to stimulate economic activity and assist in the clean up of inactive oil and gas wells. Since the Accelerated Site Closure Program’s implementation, the number of inactive wells has started to decrease.<sup>4</sup>

**Figure 3—Number of Active and Inactive Wells in Saskatchewan**



Source: Ministry of Energy and Resources records. Amounts for each year are as at December 31.

Effective January 1, 2023, the Ministry implemented *The Financial Security and Site Closure Regulations*. One aspect of these new regulations is the new Inactive Liability Reduction Program, which requires oil and gas companies to continually clean up inactive wells over time.

The new Inactive Liability Reduction Program requires companies to spend an amount determined by the Ministry each year on cleaning up inactive wells. For 2023, each oil and gas company is required to spend 5% of its estimated total well and facility cleanup cost, using the formula set in the Regulations. Also, the Regulations state the spend percentage will increase by 1% per year after 2023.<sup>5</sup>

<sup>4</sup> The Accelerated Site Closure Program contributed to the clean up (i.e., abandonment) of about 8,800 previously inactive oil or gas wells. Well abandonment means pumping cement into the well hole to prevent any subsurface formation containing gas or fluids from leaking below ground or escaping above ground. [www.saskatchewan.ca/government/news-and-media/2023/april/06/accelerated-site-closure-program-a-huge-success](http://www.saskatchewan.ca/government/news-and-media/2023/april/06/accelerated-site-closure-program-a-huge-success) (6 April 2023).

<sup>5</sup> *The Financial Security and Site Closure Regulations*, section 5-2(2).

We found the design of the program to be reasonable. We also found the Ministry's process to set the 2023 spend percentage of 5% to be reasonable. The Ministry estimated the impact of different percentages on the inactive well population in Saskatchewan. It selected percentages that it estimated would gradually reduce the population of inactive wells over time so the cost to clean up inactive wells is paid for by industry ('the polluter pay principal').

We assessed the Ministry's calculation of the 2023 spending requirements for each company and found the amounts to be appropriate. In addition, we found the Ministry appropriately communicated to the companies the requirements under this Program and provided the required cleanup spending amounts for the year. Based on this, the Ministry expects over 200 oil and gas companies to spend about \$105 million cleaning up inactive wells in 2023.

Effectively managing the inactive well population helps keep the industry sustainable while preventing an increase in inactive wells. It also helps to hold the industry responsible for settling its obligations to clean up wells that are no longer productive in a timely manner.





# Chapter 11

## Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan

### 1.0 MAIN POINTS

By March 2023, the Ministry of Environment implemented both of the remaining two recommendations first made in our 2016 audit of its processes to prevent the entry or spread of aquatic invasive species (other than aquatic invasive plants) in Saskatchewan.

The Ministry:

- Established adequate measures to evaluate the effectiveness of its aquatic invasive species public education and awareness.

For example, it evaluated how many survey respondents at boat inspection stations were aware of aquatic invasive species and requirements for transporting watercraft. The Ministry found 96% of respondents were aware of the requirements in 2022 (improved from 93% in 2020).

- Approved and tested the Ministry's rapid response plan that aids in mitigating the spread of aquatic invasive species. This included using its plan to respond to an aquatic invasive species incident in 2021.

Effectively educating the public, and having a tested rapid response plan, will help the Ministry reduce the spread and impact of aquatic invasive species.

### 2.0 INTRODUCTION

The Ministry of Environment is responsible for preventing the introduction or spread of aquatic invasive species in Saskatchewan.

Aquatic invasive species are non-native animals (e.g., zebra and quagga mussels) or plants that usually spread through the water, and from one waterbody to another, by attaching to watercrafts, trailers, and related aquatic equipment. They pose a serious threat to lakes and waterways in Canada and can cause serious damage.

Once aquatic invasive species are established, they can cause significant economic impacts (i.e., direct costs to manage the particular invasive species). For example, Alberta estimated a cost of \$75 million annually if invasive mussels infest the province and Ontario estimated \$75 to \$91 million annually. These include costs associated with impacts to power generation, drinking water systems, recreational fishing, and water management structures.<sup>1</sup>

<sup>1</sup> Government of Saskatchewan, *Saskatchewan Aquatic Invasive Species Strategy*, p. 2.



## 2.1 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the recommendations we first made in our 2016 audit about the Ministry's processes to prevent the entry and spread of aquatic invasive species (other than aquatic invasive plants) in Saskatchewan.<sup>2</sup> As of August 2020, the Ministry implemented three of our five recommendations.<sup>3</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out this follow-up audit, we interviewed Ministry staff responsible for aquatic invasive species prevention and detection programs. We reviewed various documents including public education campaign and awareness measures, and the rapid response plan.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 15, 2023, and the Ministry's actions up to that date.

### 3.1 Evaluation of Education and Awareness Activities Occurring

***We recommended the Ministry of Environment measure the effectiveness of its aquatic invasive species public education and awareness campaign regularly.*** (2016 Report – Volume 1, p. 64, Recommendation 2; Public Accounts Committee agreement September 15, 2016)

**Status**—Implemented

The Ministry of Environment established adequate measures to evaluate the effectiveness of its aquatic invasive species public education and awareness activities.

The Saskatchewan Aquatic Invasive Species Strategy outlines the Ministry's communications plan targeting the general public (personal and commercial watercraft carriers). The Strategy outlines the Ministry's plans to distribute educational and program materials, educate retailers, and develop common messaging and materials consistent across Canadian and American jurisdictions.

<sup>2</sup> 2016 Report – Volume 1, Chapter 7, pp. 57–68.

<sup>3</sup> 2020 Report – Volume 2, Chapter 29, pp. 229–233.

The Ministry's measures to evaluate the success of and direct its education and awareness activities include:

- Non-compliance rates—The Ministry looks at infraction trends (e.g., failure to pull out boat drain plug) to determine any patterns to assist in determining which geographic areas need an education focus. We found the Ministry issued almost 50 offence tickets related to aquatic invasive species between January 1 and December 31, 2022 (23 offence tickets issued between January 1 and December 31, 2021).
- Social media metrics at the end of the year—The Ministry evaluates the public engagement on each social media post and decides whether the public requires additional messaging. We found the Ministry posted approximately once a month in 2022 (similar to 2021).
- Data collected from almost 3,700 watercraft inspection surveys—The Ministry conducts data analysis of certain locations and associated trends to determine whether specific locations need additional public education efforts. For example, it looked at plug removal and aquatic invasive species awareness by the watercraft owners' home state and/or province.<sup>4</sup> We found watercraft owners' awareness of aquatic invasive species increased from 93% in 2020 to 96% in 2022.

The Ministry evaluates the effectiveness of its education and awareness measures throughout the year depending on the outreach metric (e.g., annually for social media metrics). We found the Ministry's timing for review of the different measures appropriately aligned with the education and awareness activities outlined in the Strategy.

Having adequate processes for measuring results helps the Ministry evaluate the effectiveness of its education and awareness efforts related to aquatic invasive species.

## 3.2 Rapid Response Plan Tested

***We recommended the Ministry of Environment complete and test a formal rapid response plan to mitigate the spread of aquatic invasive species in Saskatchewan waters.*** (2016 Report – Volume 1, p. 67, Recommendation 5; Public Accounts Committee agreement September, 15, 2016)

**Status**—Implemented

The Ministry of Environment approved and tested a rapid response plan to mitigate the spread of aquatic invasive species in the province by March 2023.

The plan includes reporting, response roles and responsibilities, and the process for activating the response management plan (e.g., response steps). We found the Ministry's plan was appropriately designed to mitigate the spread of aquatic invasive species.

<sup>4</sup> The Ministry's results showed that Saskatchewan residents comprised the largest (73%) amount of watercraft owners who were not aware of the requirements.



The Ministry appropriately used the plan and incident command system to assist in responding to an incident in 2021 where moss ball products sold in Saskatchewan contained zebra mussels (an aquatic invasive species).<sup>5</sup> The Ministry collected moss balls contaminated with zebra mussels from vendors across the province, and provided disposal/decontamination instructions publicly on its website in 2021. The Ministry documented all aspects of its use of the rapid response plan (i.e., meeting minutes, news releases, response assessment).

An approved and tested rapid response plan aids in responding to the detection of aquatic invasive species in a formal and timely manner (i.e., before species become established).

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<sup>5</sup> [www.saskatchewan.ca/government/news-and-media/2021/march/11/alert-zebra-mussels-found-in-aquarium-moss-ball-products-sold-in-saskatchewan](http://www.saskatchewan.ca/government/news-and-media/2021/march/11/alert-zebra-mussels-found-in-aquarium-moss-ball-products-sold-in-saskatchewan) (16 February 2023).

## Chapter 12

# Health—Coordinating the Appropriate Provision of Helicopter Ambulance Services

### 1.0 MAIN POINTS

The Ministry of Health is responsible for providing air ambulance services in the province. It contracts Shock Trauma Air Rescue Services (STARS), a non-profit organization, to provide 24-hour air medical transportation by helicopter for critically ill and injured patients. Helicopter ambulance services typically offer faster transport than ground ambulance services for patients located far from trauma centres.<sup>1</sup>

In 2021–22, STARS flew 1,077 missions and transported 873 patients (2020–21: 902 missions; 701 patients).

By November 2022, the Ministry implemented the remaining three recommendations we made in 2019 relating to coordinating the appropriate provision of helicopter ambulance services.

The Ministry now receives comprehensive operational information from STARS on a quarterly basis. This includes information about changes to personnel, staff training and education, the number of calls received, missions completed, patients transported, and missions cancelled or declined. In addition, the Ministry now receives quarterly reporting from STARS about the quality of care provided during helicopter ambulance services.

Receiving regular reporting on training, quality of care, and reasons for declined or cancelled missions provides the Ministry with sufficient information to monitor the terms of its agreement with STARS, and to take timely action to address issues.

### 2.0 INTRODUCTION

#### 2.1 Background

The Ministry of Health is responsible for coordinating the appropriate provision of helicopter ambulance services under *The Ambulance Act*.

In January 2021, the Ministry renewed its 10-year agreement with STARS, and budgeted \$11.9 million in 2022–23 to deliver helicopter air ambulance service in Saskatchewan.<sup>2,3</sup> This cost includes aircraft maintenance, as well as services provided by transport physicians (e.g., for consultations), education for STARS medical staff, STARS dispatch centre, and administration.

<sup>1</sup> The Saskatchewan Health Authority is responsible for providing ground ambulance services.

<sup>2</sup> Information provided by the Ministry of Health.

<sup>3</sup> STARS also receives donations from several public and private industry donors. [www.stars.ca/leadership-and-governance/report-to-the-community/](http://www.stars.ca/leadership-and-governance/report-to-the-community/) (13 January 2023).



As shown in **Figure 1**, the number of missions flown and the number of patients transported fluctuates from year to year. In 2021–22, STARS flew 1,077 missions and transported 873 patients.

**Figure 1—Number of STARS Missions and Patients Transported**

	2018–19	2019–20	2020–21	2021–22
Missions flown	825	888	902	1,077
Patients transported	677	708	701	873

Source: Adapted from information provided in STARS' Saskatchewan Quarterly Reports on Operations.

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the three outstanding recommendations we first made in 2019.

In 2019, we assessed the Ministry of Health's processes to coordinate the appropriate provision of timely and quality helicopter ambulance services in Saskatchewan. Our *2019 Report – Volume 2*, Chapter 22, concluded that, for the 12-month period ended June 30, 2019, the Ministry had, other than the areas identified in our eight recommendations, effective processes.<sup>4</sup> By June 2021, the Ministry implemented five of the eight recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. The Ministry agreed with the criteria in the original audit.

To complete this follow-up audit, we interviewed key staff and examined quarterly reports and other records the Ministry received from STARS relating to coordinating helicopter ambulance services.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2022, and the Ministry's actions up to that date.

### 3.1 Reports on Medical Staff Training Received

***We recommended the Ministry of Health periodically verify medical staff qualifications and training for those providing helicopter ambulance services.*** (2019 Report – Volume 2, p. 169, Recommendation 4; Public Accounts Committee agreement January 11, 2022)

**Status**—Implemented

<sup>4</sup> 2019 Report – Volume 2, Chapter 22, pp. 155–176.

<sup>5</sup> 2021 Report – Volume 2, Chapter 26, pp. 197–206.

Since spring 2021, the Ministry of Health received quarterly reports from STARS on personnel changes and staff training courses provided.

In its agreement with STARS, the Ministry requires all STARS staff to be registered or licensed by a professional regulatory body, which we tested and confirmed in our first follow up for the period ending June 2021. In our sample of two nurses and two paramedics, each of them held current licences and registrations with their respective regulatory bodies.<sup>6</sup>

The Ministry also requires STARS to provide staff with ongoing training. STARS provides mandatory monthly, quarterly, and annual training.

In its quarterly reports to the Ministry (since spring of 2021), we found STARS outlined the dates and what types of educational sessions it held (e.g., human patient simulator training) in Regina and Saskatoon. It also reported the percentage of staff who took the training.

Our review of the quarterly reports found STARS reported all STARS medical staff (35 staff total at September 30, 2022) met their training requirements from October 2021 to September 2022.

Receiving regular reporting about STARS' staff training helps the Ministry know whether STARS meets the terms of its agreement, as well as whether it uses appropriately trained staff to provide helicopter ambulance services to Saskatchewan patients.

## 3.2 Key Information on Quality of Patient Care Analyzed

***We recommended the Ministry of Health routinely receive and analyze key information about the quality of patient care provided during helicopter ambulance services.*** (2019 Report – Volume 2, p. 172, Recommendation 6; Public Accounts Committee agreement January 11, 2022)

**Status**—Implemented

Since spring 2021, the Ministry of Health receives quarterly reports from STARS including key information about the quality of patient care provided during helicopter ambulance services. The Ministry reviewed and analyzed these reports. It also discussed key information with STARS.

STARS tracks six quality of care indicators related to medical procedures completed during a mission, which we found correspond to good practices in our original audit (See **Figure 2**).

**Figure 2—Quality of Care Indicators STARS Tracks**

1. Advanced airway placement success
2. Ventilator use with advanced airways
3. Blood glucose check for altered mental status
4. Waveform capnography ventilated patients (measurement of the partial pressure of CO<sub>2</sub> in each exhalation)
5. First attempt tracheal tube success
6. Verification of tracheal tube placement (through direct observation or x-ray)

Source: Information provided by STARS.

<sup>6</sup> For example, Saskatchewan Registered Nurses Association for registered nurses.



STARS provides the Ministry with quarterly reports including results for each indicator. Where the indicator does not achieve 100% the Ministry will inquire with STARS to gain a better understanding of the variances.

For the two quarterly reports we reviewed, we found the Ministry analyzed the quality of care indicators in STARS' quarterly reports and met with STARS to discuss and understand the reasons why any indicators were not met. For example, the September 2022 quarterly report indicated Saskatoon STARS successfully placed a tracheal tube and verified the placement was correct for 100% of missions that required it; however, only 90% of missions successfully placed it on the first attempt. The Ministry and STARS discussed the situations where staff did not achieve tracheal tube placement on the first attempt to determine the cause(s) (e.g., accidentally pulled out, fluid build up at the bottom of the tracheal tube).

Receiving regular reporting on quality of care indicators allows the Ministry to analyze performance information for helicopter ambulance services and to take timely action to address issues with quality of care.

Overall, for the two quarterly reports we reviewed, the quality of care indicators were reported as met 97% of the time.

### 3.3 Periodic Reporting on Quantity of, and Reasons for, Cancelling or Declining Helicopter Requests Received

***We recommended the Ministry of Health receive periodic and detailed reporting on the number and reasons for cancelling or declining requests for helicopter ambulance services.*** (2019 Report – Volume 2, p. 174, Recommendation 7;

Public Accounts Committee agreement January 11, 2022)

**Status**—Implemented

Since 2021–22, the Ministry of Health receives regularly reporting from STARS about the number and reasons for cancelling or declining requests for helicopter ambulance services.

Each quarter, STARS provides the Ministry with reports about its operations and activities, including the number of calls received, the number of missions, the number of patients transported, and the number of missions cancelled, aborted or declined.

The quarterly reports also explain why STARS declined a service request, and why it cancelled missions. For example, STARS may decline a request or cancel a mission when alternate transportation (e.g., ground ambulance) is used, weather prevents helicopter take off, or the helicopter is unavailable due to scheduled or unscheduled maintenance.

As illustrated in **Figure 3**, STARS' quarterly reports from October 2021 to September 2022 show 81% of uncompleted missions resulted from STARS being asked to stand down (e.g., ground ambulance used instead), and 16% of missions not accepted or declined resulted from STARS already on another mission.<sup>7</sup> The 16% was consistent with the 2020–21 average of 15%.

<sup>7</sup> Uncompleted missions include the helicopter lifting off and then grounded.



**Figure 3—STARS' Reasons for Cancelling or Declining Service Requests and Missions from October 2021 to September 2022**

**Missions not completed (i.e., helicopter lifted off and then grounded)**

- 29 times (19%) STARS reasons: 7 times helicopter diverted to another call, 1 time due to mechanical issues, and 21 times due to weather
- 123 times (81%) requester cancelled STARS (stood down): either transport not needed at all or another transport used (e.g., ground ambulance)

**Requests for potential missions not accepted or declined**

- 489 times (16%) STARS declined request due to already being on a mission
- 31 times (1%) STARS declined request due to maintenance required to meet new safety measure issued by the helicopter manufacturer
- 31 times (1%) STARS declined due to scheduled or unscheduled maintenance
- 23 times (1%) other reasons for declining transport (e.g., patient weight over 175 kilogram helicopter limit, aircraft required decontamination)
- 2,496 times (81%) STARS notified of possible mission but then cancelled by a requester because another transport (e.g., ground ambulance) used or no transport needed at all

Source: Adapted from information provided by STARS.

For the two quarterly reports we reviewed, we found the Ministry reviewed STARS' quarterly reports and discussed variances with STARS. For example, the September 30, 2022 quarterly report included two declined missions without an adequate description. The Ministry discussed the report with STARS and noted it declined both missions due to the pilot taking mandatory training.

Regularly analyzing declined and cancelled service requests and missions provides the Ministry with a better understanding of barriers affecting STARS' ability to respond. Such analysis increases the Ministry's awareness of potential risks or barriers for STARS to provide timely and appropriate air ambulance services in the province.



## Chapter 13

# Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand

### 1.0 MAIN POINTS

Individuals held on short-term remand is the primary reason for continuous increases of adults in provincial correctional centres, making up about 55% of those admitted into custody.<sup>1</sup> Short-term remand refers to accused individuals awaiting trial held in correctional centres for 31 days or less.

By January 2023, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety improved their processes to implement strategies to reduce short-term remand in Saskatoon and surrounding area. Of the six recommendations we made in 2021, the Ministries implemented two recommendations and made progress on the other four recommendations.

Since our initial performance audit in 2021, the Ministries shifted strategic focus from reducing short-term remand to reducing returns to custody. Reducing returns to custody means developing strategies to improve community reintegration efforts after a person leaves a correctional centre, with the objective of reducing the likelihood of returning to custody. As of January 2023, 94% of individuals on remand have previous court orders, which include previous criminal convictions or pending charges.

Internally, the Ministries established a Pathways Committee in April 2022 to oversee strategies for reducing returns to custody. We found the Ministries provided the Pathways Committee with reasonable information to support the committee in carrying out its roles and responsibilities.

In October 2022, the Ministries partnered with Saskatoon Tribal Council to deliver a program focused on reintegrating female offenders back into the community. The Ministries developed a performance measurement framework with targets that measure reductions in returns to custody as a result of the program. However, the Ministries have not yet collected and analyzed any data related to the program's key measures because the program is in its early stages of operation.

The Ministries continue to operate the Early Case Resolution and Rapid Remand Response strategies as well to reduce the amount of time individuals spend on remand. The Ministries' evaluations of strategy effectiveness are not yet complete.

Periodic evaluations and data analysis will help the Ministries determine whether its strategies contribute to desired outcomes and, if not, where adjustments to its strategies are needed.

<sup>1</sup> [www150.statcan.gc.ca/n1/pub/71-607-x/71-607-x2019018-eng.htm](http://www150.statcan.gc.ca/n1/pub/71-607-x/71-607-x2019018-eng.htm) (8 March 2023).



## 2.0 INTRODUCTION

### 2.1 Background

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety have legislative responsibilities to remand people appropriately. While the Ministries have a duty to ensure appropriate use of remand, the choices of the accused (e.g., significance of their actions that bring them before the courts) also affect remand decisions.

- The Minister of Justice and Attorney General is responsible for administration of public affairs in accordance with the law and providing superintendence of all administration of justice matters in Saskatchewan.<sup>2</sup> This includes treating people on remand in accordance with *The Canadian Charter of Rights and Freedoms* and *The Criminal Code*.
- The Minister of Corrections, Policing and Public Safety is responsible for providing assistance to the courts in pre-trial or pre-sentence decision making and providing correctional services and programs (including assessing, supervising, control and custody of offenders).<sup>3</sup>

Taking effective measures to reduce the number of people on short-term remand is complex. It involves the long-term commitment, coordination and engagement of policing and justice services. It requires balancing the competing principles of respecting the liberty rights of the accused while ensuring public safety. Furthermore, it requires operating within public-sector financial constraints; recognizing societal and government views on law and order issues, and tolerance for risk; as well as the links between the criminal justice system and other social issues, such as poverty and substance abuse.<sup>4</sup>

### 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we made in 2021.

Our *2021 Report – Volume 1*, Chapter 8, concluded, for the 12-month period ended September 30, 2020, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety had effective processes to implement their strategies for reducing short-term remand in Saskatoon and surrounding area, except for the areas reflected in our six recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministries' progress toward meeting our recommendations, we used the relevant criteria from the original audit. The Ministries' management agreed with the criteria.

<sup>2</sup> *The Justice and Attorney General Act*, section 9(1).

<sup>3</sup> *The Correctional Services Act*, section 4(1).

<sup>4</sup> Adapted from Office of the Auditor General – Manitoba (2014). *Annual Report to the Legislature, Chapter 6: Managing the Province's Adult Offenders*, Winnipeg: Author.

<sup>5</sup> *2021 Report – Volume 1, Chapter 8*, pp. 91–109.

For this follow-up audit, we interviewed staff responsible for strategies to reduce short-term remand and examined relevant documentation (e.g., manuals, agreements, committee minutes). We assessed the Ministries' program development manual and reviewed program evaluations.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2023, and the Ministries' actions up to that date.

### 3.1 Strategic Focus on Reducing Returns to Custody

Since our initial performance audit in 2021, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety shifted strategic focus from reducing short-term remand to reducing returns to custody.

Short-term remand refers to accused individuals awaiting trial held in correctional centres for 31 days or less. Reducing returns to custody means developing strategies to improve community reintegration efforts after an individual exits the criminal justice system (e.g., released from serving a sentence), with the objective of reducing the likelihood of returning to custody. As of January 2023, 94% of individuals on remand have previous court orders, which include previous criminal convictions or pending charges.<sup>6</sup>

The Ministries' 2022–23 Business Plan includes the following strategies: partner with community and Indigenous organizations to provide pathways out of the criminal justice system, and support reintegration through tailored programming for safe transitions.<sup>7</sup>

In October 2022, the Ministries partnered with Saskatoon Tribal Council (service provider) to deliver a program focused on reintegrating female offenders back into the community. The program, called *īkwēskīcik iskwēwak* (pronounced “ah-gwee-ski-chick isk-way-wuk”), is Cree for “women turning their lives around”. The program provides up to 18 months of support, such as mental health and addictions support, transitional housing, and training and education to females with multiple custody admissions. Depending on the service level needed, the program will have capacity for 30–60 women at any given time.

The Ministries also continue to operate the Early Case Resolution and the Rapid Remand Response strategies.<sup>8</sup> The Early Case Resolution strategy involves a prosecutor and Legal Aid duty counsel meeting on Sundays to review weekend arrest files to identify and prepare cases that could be concluded or advanced on Mondays.<sup>9</sup> The Rapid Remand Response strategy consists of a dedicated prosecutor who identifies new arrest cases daily for possible rapid resolution.

<sup>6</sup> Adapted from information provided by the Ministry of Justice and Attorney General and Ministry of Corrections, Policing and Public Safety.

<sup>7</sup> Ministry of Corrections, Policing and Public Safety, Ministry of Justice and Attorney General, and Firearms Secretariat, *Business Plan 2022–23*, pp. 6–7.

<sup>8</sup> As per our original audit, the Ministries discontinued the Community Alternatives program effective March 31, 2021.

<sup>9</sup> Duty counsel refers to a lawyer, paid by a provincial legal aid agency, who provides representation to an accused, remanded individual at their first court appearance. Adapted from: [www.legalaid.sk.ca/about/legal\\_services.php](http://www.legalaid.sk.ca/about/legal_services.php) and [www.legalaid.sk.ca/legal-help/criminal-matters/](http://www.legalaid.sk.ca/legal-help/criminal-matters/) (7 February 2023).



Focusing on reducing returns to custody will also impact reducing short-term remand if programs help offenders successfully reintegrate into their communities (e.g., not commit future crimes). Therefore, we consider the Ministries' development of strategies to reduce returns to custody as relevant in addressing our audit recommendations about reducing short-term remand.

## 3.2 Evaluations of Strategies Incomplete

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***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety focus on collecting data for key measures, and establishing associated data definitions, for evaluating the strategies to reduce short-term remand.*** (2021 Report – Volume 1, p. 100, Recommendation 1; Public Accounts Committee agreement March 2, 2022)

**Status**—Partially Implemented

***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety include context, data limitations, and key assumptions relevant to making informed decisions within evaluations of the strategies to reduce short-term remand.*** (2021 Report – Volume 1, p. 105, Recommendation 4; Public Accounts Committee agreement March 2, 2022)

**Status**—Partially Implemented

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety's evaluations of strategies to reduce short-term remand are not yet complete. As a result, we are unable to assess whether the evaluations include key measures and related data definitions, context, data limitations, and key assumptions.

In February 2022, the Ministries developed a manual setting out the required steps for short-term remand program design and monitoring, as well as for data collection and reporting. When developing a new short-term remand program or strategy, Ministries' staff must:

- Set and prioritize short, medium, and long-term outcomes that provide the basis for evaluation (establish key measures)
- Establish data related to key measures by setting program indicators from the outcomes
- Set out data collection methods
- Establish data definitions/key terms for a shared, recorded understanding of what these terms mean, and a clear understanding for collecting, using, and interpreting data

The manual further outlines that Ministries' staff document context (e.g., time constraints, extent of analysis), data limitations (e.g., data excluded from analysis) and key assumptions used when conducting evaluations.

The Ministries contracted a third party to conduct a process and outcomes evaluation for the Early Case Resolution and Rapid Remand Response strategies. The third party completed the process evaluation in October 2021, but did not yet complete the outcomes evaluation at January 2023. The Ministries expect to receive the completed evaluation in March 2023.

We found the process evaluation for the two strategies appropriately included context, data limitations, and key assumptions relevant to understand the results. The evaluation made recommendations for process improvements such as developing a program manual, assigning dedicated staff (prosecutor and duty counsel), and expanding the program to other communities with sufficient arrest volumes.

Having robust and clear documentation of data limitations (e.g., data availability) and context in program evaluations allows key decision makers to make informed decisions. As data collection takes time and effort, focusing on collecting data for key measures increases the effective use of resources.

### 3.3 Reasonable Targets Established

***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety establish target(s) conducive to measuring whether they are reducing short-term remand.***

*(2021 Report – Volume 1, p. 101, Recommendation 2; Public Accounts Committee agreement March 2, 2022)*

**Status**—Implemented

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety established targets conducive to measuring reductions in returns to custody.

The Ministries' manual for program design and monitoring outlines that new programs set targets to help determine the program's success, including how quickly, and to what extent, the program will reach each target.

In November 2022, the Ministries, in collaboration with the University of Saskatchewan and the service provider (i.e., Saskatoon Tribal Council), developed a performance measurement framework for the *īkwēskīcik iskwēwak* program.

The framework includes measures and targets conducive to measuring reductions in returns to custody such as:

- Stable housing (clients in permanent housing by 18 months)
- Family reunification (clients reunited with their children within five years)
- Improved financial situation (clients achieve some income stability by 18 months)



We found the performance measurement framework aligned with the priority areas identified by the Government of Canada's Framework to reduce recidivism.<sup>10</sup>

The Ministries have not set specific targets for the Early Case Resolution and Rapid Remand Response strategies. However, as noted in **Section 3.2**, the Ministries anticipate receiving an outcomes evaluation for these strategies in March 2023.

Having targets that provide insight into measuring outcomes will help the Ministries to know whether the strategy for reducing returns to custody makes sufficient progress and whether any adjustments are needed.

### 3.4 Routine Data Analysis of Strategies Needed

***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety collect and analyze key information from external partners when evaluating strategies to reduce short-term remand.*** (2021 Report – Volume 1, p. 102, Recommendation 3; Public Accounts Committee agreement March 2, 2022)

**Status**—Partially Implemented

***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety routinely analyze data for key measures associated with the strategies to reduce short-term remand.*** (2021 Report – Volume 1, p. 105, Recommendation 5; Public Accounts Committee agreement March 2, 2022)

**Status**—Partially Implemented

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety have not yet collected and analyzed data related to key measures associated with strategies for reducing returns to custody.

As discussed in **Section 3.3**, the Ministries developed a performance measurement framework in November 2022 for the *īkwēskīcik iskwēwak* program that includes measures and targets helpful in evaluating reductions in returns to custody. The Ministries contracted with an independent third party to periodically assess progress.<sup>11</sup>

The Ministries and the service provider agreed the service provider (i.e., Saskatoon Tribal Council) will share data on key program measures monthly. As well, the agreement notes regular evaluation of the program to provide opportunities for improvement and ensure program objectives are met.

The Ministries expect the third party to complete an evaluation based on the data from the service provider approximately every six months and provide the evaluation to its Pathways Committee.

<sup>10</sup> [www.publicsafety.gc.ca/cnt/rsrscs/pblctns/2022-fdrl-fmwrk-rdc-rcdvsrn/index-en.aspx](http://www.publicsafety.gc.ca/cnt/rsrscs/pblctns/2022-fdrl-fmwrk-rdc-rcdvsrn/index-en.aspx) (25 January 2023).

<sup>11</sup> The Ministries contracted with the third party (five-year agreement starting in 2020) to perform research and analysis (e.g., data analytics, evaluations) on requested areas, including remand and returns to custody.



Given the program is in the early stages of operations, the Ministries have not yet collected data on the key measures, and not yet obtained an evaluation on the program.

The Ministries are also using a strategic dashboard to analyze trends in the criminal justice system, such as changes in custody populations (e.g., admissions and discharges to/from correctional centres, number of persons on remand/sentenced, readmission rates). We found the Ministries share information in the dashboard with senior management weekly. Senior management use the dashboard to run ad hoc analysis on areas of strategic focus as well.

Routine evaluation and analysis of whether strategies operate as intended can assist the Ministries in assessing whether any changes are needed.

### 3.5 Information Provided Supports Committee Objectives

***We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety determine the information needs of the remand committees used to support the remand initiative.*** (2021 Report – Volume 1, p. 108, Recommendation 6; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety provided the Pathways Committee with reasonable information to support it in carrying out its roles and responsibilities.

As discussed in **Section 3.1**, the Ministries shifted focus from reducing remand to reducing returns to custody. The Ministries established the Pathways Committee in April 2022 to oversee strategies for reducing returns to custody.<sup>12</sup> The Ministries set out the objectives of the Committee, as well as members' roles and responsibilities (see **Figure 1**).

We found the information provided at quarterly Committee meetings supported the Committee's objectives and aligned with Committee member responsibilities (e.g., program updates, status of evaluations, future program development).

**Figure 1—Pathways Committee**

Pathways Committee	
<b>Purpose</b>	Provide high-level strategy and oversight, and make recommendations for reducing returns to custody. This includes using data to develop strategic approaches to break the cycle of reoffending, evaluating effectiveness of programs; using performance metrics and evaluations to continue or amend programs and to develop new programs; and working to elevate community and Indigenous partnerships to create better outcomes through successful reintegration.

<sup>12</sup> In late 2021, the Ministries wound up the two committees overseeing the remand initiative – the Custody Population Consultation Committee and the Remand Initiative Committee.



Pathways Committee	
<b>Membership</b>	<b>Executive Sponsor:</b> <ul style="list-style-type: none"><li>• Deputy Minister, Ministry of Corrections, Policing and Public Safety</li></ul> <b>Ministry Members:</b> <ul style="list-style-type: none"><li>• Community Engagement</li><li>• Custody, Supervision, and Reintegration Services</li><li>• Policing and Community Safety Services</li><li>• Public Prosecutions</li><li>• Research and Implementation Branch</li><li>• Strategic Policy, Planning, and Reporting</li></ul>

Source: Adapted from information provided by the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety.

As discussed in **Section 3.4**, we found the Ministries use a strategic dashboard to monitor trends in the criminal justice system, such as changes in custody populations, as well as length of stay on remand. The Ministries use this information to assess trends and inform Committee decisions on programs to reduce remand and returns to custody.

Providing Committee members with key information about how well the reducing returns to custody and remand strategies are progressing helps keep them sufficiently informed to make decisions.

# Chapter 14

## Office of Residential Tenancies—Adjudicating Tenancy Disputes

### 1.0 MAIN POINTS

The Office of Residential Tenancies (ORT) is responsible for adjudicating disputes between landlords and tenants. When landlords and tenants cannot resolve their disputes, either party can apply to the ORT to make rulings and settle the dispute. When asked, the ORT often adjudicates the dispute by holding hearings and issuing decisions.

Between February 2022 and January 2023, ORT issued 3,708 dispute decisions (2020: 2,488).

By February 2023, ORT improved its processes to adjudicate tenancy disputes by implementing all three recommendations we made in 2021.

ORT provided hearing officers (lawyers) with clear written guidance, including examples, about what constitutes a conflict of interest. It also consistently followed up with hearing officers who had outstanding decisions, and documented reasons for significant delays in issuing decisions. ORT improved the timeliness of issuing decisions—with a maximum of 82 business days between February 2022 to January 2023 compared to a maximum of 353 days in 2020.

### 2.0 INTRODUCTION

#### 2.1 Background

The Office of Residential Tenancies resides within the Ministry of Justice and Attorney General. Under *The Residential Tenancies Act, 2006*, it is responsible for administering the Act including adjudicating disputes between landlords and tenants when they are unable to find their own solutions.<sup>1</sup>

Eligible disputes between landlords and tenants may relate to issues such as eviction or unpaid rent, security deposit, and damage. Adjudicating disputes is similar to court proceedings but provides landlords and tenants with a faster, less formal, and less expensive dispute resolution process than seeking a solution through the courts.

ORT has locations in both Regina and Saskatoon with staff in about 24 full-time equivalent positions.<sup>2</sup> Staff include one Director, three Deputy Directors (adjudication), one Deputy Director (administration), and 10 dispute resolution facilitators.<sup>3</sup> In addition, ORT contracts four lawyers to act as hearing officers. The Director is responsible for leading ORT in delivering adjudication processes.

<sup>1</sup> The Office of Residential Tenancies refers to the adjudication process used to resolve disputes as a hearing.

<sup>2</sup> ORT and the Provincial Mediation Board share a budget and staff.

<sup>3</sup> Other positions include a quality control analyst, legal research analyst, an ORT online client service representative, and a financial analyst.



## 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit assessing the status of three recommendations we made in our *2021 Report – Volume 1*, Chapter 9, about the Office of Residential Tenancies' processes to adjudicate tenancy disputes.<sup>4</sup> We concluded for the 12-month period ended December 31, 2020, ORT had, other than the areas identified in our three recommendations, effective processes to provide timely adjudication of disputes to eligible landlords and tenants.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate ORT's progress toward meeting our recommendations, we used the relevant criteria from the original audit. ORT management agreed with the criteria in the original audit.

To complete this follow-up audit, we interviewed key ORT staff responsible for adjudicating tenancy disputes. We examined ORT's IT system and key documents such as its *Hearing Officer Onboarding Manual*. We also tested a sample of ORT decisions.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2023, and ORT's actions up to that date.

### 3.1 Conflict of Interest Guidance Provided to Hearing Officers

***We recommended the Office of Residential Tenancies provide clear written guidance (including examples) about what constitutes a conflict of interest to hearing officers.*** (*2021 Report – Volume 1*, p. 120, Recommendation 1; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Office of Residential Tenancies provides clear written guidance to hearing officers about what constitutes a conflict of interest.

In January 2022, ORT revised its *Hearing Officer Onboarding Manual* to include information about conflicts of interest. We found the Manual informs hearing officers about the requirement to declare any known or perceived conflicts of interest regarding a client. ORT verbally communicated with hearing officers about revisions to the manual. We also found ORT maintains the revised Manual on an internal network available to all staff.

The Manual also includes a link to the Law Society of Saskatchewan for further information about conflicts of interest.<sup>5</sup> We found this website provided hearing officers with a clear definition of a conflict of interest, as well as common examples of what constitutes a conflict of interest (e.g., personal relationship, business relationship).

<sup>4</sup> *2021 Report – Volume 1*, Chapter 9, pp. 111–130.

<sup>5</sup> [www.lawsociety.sk.ca/for-the-public/common-client-concerns/conflict-of-interest/](http://www.lawsociety.sk.ca/for-the-public/common-client-concerns/conflict-of-interest/) (28 March 2023).

Having clear written guidance on what constitutes a conflict of interest decreases the risk of hearing officers not declaring a conflict of interest. It also helps hearing officers to take a consistent approach in identifying and declaring conflicts. This in turn reduces the risk of bias, either real or perceived, in decisions issued.

### 3.2 Outstanding Hearing Decisions Followed Up On and Reasons for Delays Documented

***We recommended the Office of Residential Tenancies always follow up promptly with hearing officers when hearing decisions are not submitted when expected.*** (2021 Report – Volume 1, p. 126, Recommendation 3; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

***We recommended the Office of Residential Tenancies document reasons for significant delays in issuing hearing decisions.*** (2021 Report – Volume 1, p. 126, Recommendation 2; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Office of Residential Tenancies follows up with hearing officers on outstanding decisions, and documents reasons for significant delays in issuing hearing decisions.

ORT expects hearing officers to submit hearing decisions to ORT the same day, or following day, after the conclusion of a hearing. However, ORT allows exceptions to this expectation, as ORT does receive complex claims requiring more time for hearing officers to make decisions.

In June 2021, ORT began tracking and following up with hearing officers when it did not receive hearing officers' decisions within the expected timeframe. ORT contacts hearing officers twice a week, via email, to follow up on outstanding decisions.

We tested 31 decisions where hearing officers submitted decisions after the expected timeframe and found ORT consistently followed up with hearing officers until they submitted their written decision.

ORT's IT system allows staff (e.g., adjudicators, hearing officers) to make notes on each claim as it progresses through each stage (i.e., hearing, submission, and issuance). During our testing of 31 submitted decisions, we found seven instances where hearing officers submitted decisions to ORT more than 20 days after the hearing.<sup>6</sup> We also tested 30 issued decisions and found ORT issued one decision 40 days after the hearing officer submitted their decision. We found ORT documented reasonable explanations for each of these delays (e.g., complex claim, amended decision).

Our data analysis of the 3,708 decisions issued between February 2022 and January 2023 found hearing officers submitted, and ORT issued, decisions promptly. As shown in

<sup>6</sup> To be consistent with our original audit, we considered 20 days as a significant delay for hearing officers to submit decisions to ORT.



**Figure 1**, on average, hearing officers submitted decisions to ORT in 1.61 business days after the hearing; and ORT issued decisions, on average 1.05 business days later.

We also found ORT improved the timeliness of issuing decisions after a hearing took place—with a maximum of 82 business days for decisions between February 2022 to January 2023, compared to a maximum of 353 days in 2020.

**Figure 1—Average Business Days to Issue Decisions**

Action	2020 Calendar Year			February 2022 to January 2023		
	Minimum Business Days	Maximum Business Days	Average Business Days	Minimum Business Days	Maximum Business Days	Average Business Days
Submit decision to the ORT	0	352	2.24	0	81	1.61
Issue decision to parties	0	129	1.19	0	40	1.05
Hearing to Issuance	0	353	3.40	0	82	2.68

Source: Adapted from information received from the Office of Residential Tenancies on decisions issued.

Following up with hearing officers who have not submitted decisions, and documenting reasons for delays, decreases the risk of significant delays in issuing decisions (e.g., greater than 20 days). Significant delays in issuing decisions increases the risk of tenant and landlord dissatisfaction with the adjudication process and having disputes remain unresolved for long periods of time.

# Chapter 15

## Prairie Spirit School Division No. 206—Maintaining Facilities

### 1.0 MAIN POINTS

By January 2023, Prairie Spirit School Division No. 206 implemented all six outstanding recommendations from our 2016 audit.

Prairie Spirit:

- Established service objectives (e.g., expected facility condition index [FCI] levels) for both facilities and significant components
- Used its maintenance IT system to set inspection frequency and track maintenance requested and maintenance completed
- Tracked expected maintenance costs and major capital projects based on short-, medium-, and long-term maintenance priorities, including both the estimated dollar value and expected year of maintenance
- Completed facility inspections at least annually and significant component inspections based on established frequencies
- Provided periodic comprehensive reporting to its Board about key risks impacting Prairie Spirit's facilities

Effective maintenance processes help to enhance the future viability and safety of schools, improve the quality of space, protect against loss of facility value, and limit future repair costs.

### 2.0 INTRODUCTION

#### 2.1 Background

Prairie Spirit School Division No. 206 is a public school division that operates 47 schools in the area surrounding Saskatoon.<sup>1</sup> Prairie Spirit educates about 11,500 students each year.<sup>2</sup>

In 2021–22, Prairie Spirit spent about 22% of its total annual expenses on plant operations and maintenance—its second largest expense after salaries and benefits (see **Figure 1**). Buildings make up the largest portion of Prairie Spirit's capital assets, representing 90%. Maintenance is the process of keeping existing facilities in good condition to meet service objectives.

<sup>1</sup> Prairie Spirit School Division No. 206 *Annual Report 2021–22*, p. 37.

<sup>2</sup> *Ibid.*, p. 34.

**Figure 1—Capital and Maintenance Expenses**

Information on Capital and Maintenance Expenses	2022 Actual	2021 Actual
	(in millions)	
Plant Operations & Maintenance Expenses	\$31.1	\$24.1
Total Expenses	\$139.4	\$129.4
% of Total Expenses related to Plant Operations and Maintenance Expense	<b>22.3%</b>	<b>18.6%</b>
Buildings – Net Book Value <sup>A</sup>	\$180.0	\$182.9
Tangible Capital Assets – Net Book Value	\$198.8	\$203.0
% of Tangible Capital Assets Related to Buildings	<b>90.5%</b>	<b>90.1%</b>

Source: Prairie Spirit School Division No. 206, *Annual Report 2021–22*.

<sup>A</sup> Includes net book value of buildings, short-term buildings, asset retirement obligations, and assets under construction.

Planning for and completing required maintenance is essential to the ongoing operation of the school division. Improper or untimely facility maintenance can lead to potential health and safety problems for students, staff, and the public. It can also result in reduced quality of space, loss of facility value or service life (i.e., replacing a facility earlier than intended), and higher future repair costs. Doing timely required maintenance may reduce or potentially eliminate the need for, and the extent of, major repairs.

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up of management's actions on the six remaining recommendations we made in our *2016 Report – Volume 1*, Chapter 12, about Prairie Spirit School Division No. 206's processes to maintain its facilities.<sup>3</sup> By February 2019, Prairie Spirit had fully implemented one recommendation and partially implemented the remaining six recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Prairie Spirit's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Prairie Spirit management agreed with the criteria in the original audit.

To carry out our follow-up audit, we examined Prairie Spirit's reports and documents relating to maintaining its facilities. We reviewed Prairie Spirit's maintenance IT system and procedures, and tested a sample of maintenance items. We also interviewed staff responsible for maintaining facilities.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2023, and Prairie Spirit School Division No. 206's actions up to that date.

<sup>3</sup> *2016 Report – Volume 1, Chapter 12*, pp. 127–150.

<sup>4</sup> *2019 Report – Volume 1, Chapter 33*, pp. 311–317.



### 3.1 Facility and Component Records Updated

***We recommended Prairie Spirit School Division No. 206 set out, in writing, what minimum information it expects staff to gather and record about its facilities and significant components.*** (2016 Report – Volume 1, p. 134, Recommendation 1; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

Prairie Spirit School Division No. 206 used its maintenance IT system to set out what key information it expected staff to gather and record about its facilities and significant components.

By January 2023, Prairie Spirit entered information on all its facilities and related significant components (e.g., 3,712 assets considered significant components) into its maintenance IT system. Having complete and accurate records about its facilities and significant components provides a foundation for setting preventative maintenance requirements.

Since each of Prairie Spirit's facilities has different significant components, it decided to use its IT system, versus a formal policy, to outline its expectations of information for staff to gather and document. Within the IT system, each facility and significant component has an associated checklist outlining the information staff (or contracted third parties) must document about work performed, frequency of inspections, and the minimum documentation needed related to the asset. We found Prairie Spirit tailored these checklists to the specific facility and prompted staff to document all key information about the facility or significant component.

Our testing of 30 preventative maintenance tasks found that in 28 instances, staff recorded adequate information on the significant component or facility in its IT system, including completion dates. The remaining two items related to third-party inspections performed on significant components. In both instances we saw evidence the inspection occurred (billing, chemical analysis reports), but the inspection report was not present. In one instance, the inspector performed two inspections on the same day at different facilities and Prairie Spirit staff saved the related inspection report under only one facility instead of one for each. In the other instance, the inspection report was missing, but review of all other quarterly inspections of the component in the past year had the appropriate inspection reports attached.

Having documented processes about minimum maintenance information to track enables knowledge transfer in the event of staff turnover, and assists staff in understanding and following consistent processes. It can also hold those responsible accountable for their actions with clearly laid out expectations.

### 3.2 Service Objectives and Maintenance Plan Established

***We recommended Prairie Spirit School Division No. 206 establish service objectives for each type of facility and significant related components.*** (2016 Report – Volume 1, p. 137, Recommendation 3; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented



Prairie Spirit School Division No. 206 established service objectives for its key facilities and significant components.

For facilities, Prairie Spirit set a target facility condition index (FCI) rating of good.<sup>5</sup> Prairie Spirit operates 47 schools.

Prairie Spirit tracks and provides semi-annual reporting to its Board on the actual FCI of the schools in the division. This reporting provides two-year trend information on FCI, as well as provides ratings separately for schools and for division buildings. Overall, Prairie Spirit's facility condition for schools improved from November 2019 when it was 19.03% (i.e., poor) to 3.19% in May 2022 (i.e., good).

Prairie Spirit also established a target for maximizing useful life of significant components. To maximize useful life, staff must perform regular inspections and maintenance. Prairie Spirit set inspection frequency and assigned preventative maintenance work using its maintenance IT system.<sup>6</sup> We found it reasonable Prairie Spirit uses its IT system to establish frequency of inspections and preventative maintenance as each building has different significant components.

Playground inspections remain the only significant component Prairie Spirit has yet to track in its IT system, with 2019 as the most recent playground inspection data. Playgrounds were closed to students in 2020–22 due to the pandemic, and Prairie Spirit made playground equipment repairs during this time. We saw evidence Prairie Spirit input all playground equipment into its IT system in 2022 and established deadlines as to when the next inspections must occur.

Having service objectives for types of facilities and significant components helps Prairie Spirit determine what future maintenance to do and when.

***We recommended Prairie Spirit School Division No. 206 develop a maintenance plan for all of its facilities and their significant components, including short-, medium-, and long-term maintenance priorities and planned preventative maintenance strategies.*** (2016 Report – Volume 1, p. 140, Recommendation 4; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

By January 2023, Prairie Spirit School Division No. 206 developed an overall maintenance plan for all of its facilities and significant components.

Prairie Spirit tracks planned maintenance and major capital projects (e.g., renovations or new school construction) by year based on short-, medium-, and long-term priority.<sup>7</sup> This information is tracked separately, broken down by project, including the cost estimate of the project and the year Prairie Spirit expects to incur the expenditure. For example, Prairie

<sup>5</sup> The facility condition index (FCI) is the amount of deferred maintenance divided by the current replacement value. Deferred maintenance is the amount of maintenance postponed or phased for future action. The Ministry of Education's facility condition index classification is as follows: Good FCI between 0–5%, Poor FCI between 10–30%, and Critical FCI greater than 30%.

<sup>6</sup> Preventative maintenance is repairs and inspections intended to assist in systematic correction of emerging failures before they occur or before they develop into major defects.

<sup>7</sup> Short-term: small projects planned to be addressed within the fiscal year (e.g., replacing flooring in a classroom).

Medium-term: larger projects planned to be addressed within the next 3–5 years (e.g., roof replacement, gymnasium renovation). Long-term: large projects such as the replacement of or major renovation to an existing school.

Spirit planned to spend \$1.1 million on maintenance and \$18.7 million on capital projects in 2022–23.<sup>8</sup>

Having an overall maintenance plan assists Prairie Spirit in determining the cost of its maintenance needs over the short-, medium-, and long-term, and resources required. It demonstrates Prairie Spirit's plan to reduce or potentially eliminate the need for, and the extent of, major future repairs. A maintenance plan also helps Prairie Spirit determine the impact on its facilities of delaying maintenance (deferred maintenance).<sup>9</sup>

### 3.3 Tracking Inspections and Completed Maintenance

***We recommended Prairie Spirit School Division No. 206 provide staff with written guidance on the nature, extent, and frequency of inspections of all of its facilities and related significant components.*** (2016 Report – Volume 1, p. 135, Recommendation 2; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

***We recommended Prairie Spirit School Division No. 206 track maintenance completed on facilities and significant components.*** (2016 Report – Volume 1, p. 143, Recommendation 5; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

Prairie Spirit School Division No. 206 uses its maintenance IT system to provide staff with written guidance on the nature, extent, and frequency of inspections at its facilities and related significant components. Additionally, it uses this IT system to track maintenance completed on significant components.

As noted in **Section 3.1**, Prairie Spirit chose to use its maintenance IT system, rather than draft a policy, to outline its expectations around maintenance of facilities and significant components. Each facility or significant component has a related checklist in the IT system that staff must complete when performing inspections, which helps ensure staff document all required information. Additionally, Prairie Spirit uses the same IT system to document its completion of any preventative maintenance activities (e.g., includes documentation of work completed and completion date).

Inspections of facilities and significant components are used to determine whether any maintenance issues need addressing.

Prairie Spirit established an inspection frequency for facilities of at least annually. Our analysis of inspection data found that staff inspected all schools at least once per year since 2019.

<sup>8</sup> Prairie Spirit School Division No. 206 financial records.

<sup>9</sup> Deferred maintenance is postponed work or scheduled for future action.



Additionally, Prairie Spirit established inspection frequencies for its significant components. The following are some examples of inspection frequency based on the type of significant component:

- Curb stops: annually
- Boiler: monthly
- Fire suppression sprinkler systems: annually
- Personal care lifts: monthly

Our analysis of inspection data showed that since 2019, Prairie Spirit staff completed inspections of significant components in accordance with established inspection frequencies.

Prairie Spirit also established maintenance frequencies in its IT system. For example, staff must oil gymnasium floors annually and service dust collectors annually. Testing outlined in **Section 3.1** confirmed staff record completed maintenance in the IT system.

Tracking inspection and maintenance requirements, as well as completed inspections and maintenance, for all significant components provides sufficient information about the condition of them to develop appropriate future maintenance plans.

### 3.4 Comprehensive Maintenance Reports Provided to Board

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***We recommended Prairie Spirit School Division No. 206 provide its Board with periodic comprehensive maintenance reports (e.g., condition of facilities, timely completion of maintenance, deferred maintenance and its anticipated impact) to inform decision making.*** (2016 Report – Volume 1, p. 145, Recommendation 6; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

Prairie Spirit School Division No. 206 provides its Board with periodic comprehensive maintenance reports.

Beginning in 2020, the Board receives reports semi-annually, providing it with information on:

- General risks impacting buildings (e.g., overall facility condition index), the associated risk rating, and the strategy Prairie Spirit is implementing to reduce associated risks (e.g., use recent stimulus funding to address major repair work at facilities, maintain preventative maintenance schedule).
- Facility condition index score presented at both the school level and division wide. Overall, the FCI at the school level was 3.19% and at a division-wide level was 3.03% (i.e., good) at May 2022.

- Comparative information on the number of service requests made versus completed, including the average number of days to complete a service request.
- Comparative information on the number of preventative maintenance tasks requested versus tasks completed. Overall, Prairie Spirit completed 59% of its preventative maintenance tasks by October 2022 (98% for the period September 1, 2020 to August 31, 2021).<sup>10</sup>
- Project status updates on both major and minor capital projects.

Providing the Board with complete information allows it to evaluate whether Prairie Spirit sufficiently maintains its facilities and significant components and whether it is focusing its maintenance efforts in the right areas.

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<sup>10</sup> Prairie Spirit had only completed 59% of its preventative maintenance tasks, as it was not the end of the division's fiscal year. As a result, staff have 10 more months to complete these and any new preventative maintenance tasks.



## Chapter 16

# Regina Roman Catholic Separate School Division No. 81 —English as an Additional Language Programming

### 1.0 MAIN POINTS

By October 2022, the Regina Roman Catholic Separate School Division No. 81 implemented the one outstanding recommendation from our 2016 audit of its processes to provide English as an Additional Language (EAL) programming. Since 2020–21, the Division periodically analyzes results of kindergarten to Grade 8 EAL programming.

In 2020–21, the Division began to use a new database to track and report on EAL student progress. It periodically collects and now inputs data about students participating in the EAL program for analysis.

The Superintendent of Education periodically presents results of the kindergarten to Grade 8 EAL analysis to the Board. For 2021–22, 75% of the Division’s EAL students who received EAL support for at least a year and have a global Common Framework of Reference (CFR) level of A1.1 to A2.2 increased one global CFR level, which is a measure of success.<sup>1</sup> The Division was striving for 70% of EAL students to increase their CFR level.

Periodically analyzing results and reporting to the Board on EAL student achievement (e.g., percentage of students progressing) can help the Board evaluate the delivery of the EAL program (e.g., whether expectations were met), and identify whether program changes are needed.

### 2.0 INTRODUCTION

Regina Roman Catholic Separate School Division No. 81 operates 32 schools located in Regina. It is responsible for educating about 12,000 students including about 3,500 EAL students.<sup>2</sup> The Division employed 17.5 full-time equivalent EAL teachers at June 2022.<sup>3</sup>

The Division offers EAL programs at each of its 25 elementary schools. Providing EAL programs at each elementary school enables students to learn English and the curriculum at their neighbourhood school and in their local community.<sup>4</sup>

English-language proficiency of immigrants, refugees, or other residents whose first language is not English, is a key factor in not only attaining Saskatchewan’s educational goals, but also in enabling them to contribute positively to the province.<sup>5</sup> Students new to Canada may struggle with language barriers that can hinder their academic success.

<sup>1</sup> The Common Framework of Reference (CFR) is a criterion-referenced performance scale, used by several Saskatchewan School Divisions, that supports educators in assessing learners who require English as an Additional Language Programming.

<sup>2</sup> Regina Roman Catholic Separate School Division No. 81, *Annual Report 2021–22*, pp. 7 and 17.

<sup>3</sup> *Ibid.*, p. 18. At the time of our original audit (2015–16 school year), the Division had 11 full-time EAL teachers.

<sup>4</sup> Regina Roman Catholic Separate School Division No. 81, *English as an Additional Language* brochure.

<sup>5</sup> *The Ministry of Education Action Plan—English as an Additional Language and Immigration*, (2011), p. 3.



## 2.1 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the recommendations we made in 2016.<sup>6</sup>

In 2016, we assessed Regina Roman Catholic Separate School Division No. 81's processes to provide English as an Additional Language programming to support students. Our *2016 Report – Volume 2*, Chapter 29, concluded that the Division had, except in the areas of our four recommendations, effective processes to provide EAL programming to support the academic success of kindergarten to Grade 8 students needing additional support to learn English. As reported in our 2020 follow-up audit, the Division implemented three of the four recommendations by June 2020.<sup>7</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division's progress toward meeting our recommendations, we used the relevant criteria from the original audit. The Division agreed with the criteria in the original audit.

To perform our follow-up audit, we discussed actions taken with Division management, verified the completeness and accuracy of student records in the Division's database (CLEVR), and reviewed reporting prepared by the Division.

## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at October 31, 2022, and the Division's actions up to that date.

### 3.1 English as an Additional Language Program Results Periodically Analyzed

***We recommended the Regina Roman Catholic Separate School Division No. 81 periodically analyze the results of the kindergarten to Grade 8 English as an Additional Language program. (2016 Report – Volume 2, p. 203, Recommendation 3; Public Accounts Committee agreement September 21, 2017)***

**Status**—Implemented

Regina Roman Catholic Separate School Division No. 81 periodically analyzes results (i.e., EAL student progress) of its kindergarten to Grade 8 English as an Additional Language program.

At December 1, 2022, the Division had 3,456 EAL students in kindergarten to Grade 8.

Since 2020–21, the Division uses a data management system (CLEVR) to track and report on its EAL program. EAL teachers input data (e.g., EAL students' reading assessment scores) directly into CLEVR. CLEVR allows the Division and teachers to see which EAL students they have assessed and the progress students are making on an individual basis.

<sup>6</sup> *2016 Report – Volume 2, Chapter 29*, pp. 189–204.

<sup>7</sup> *2020 Report – Volume 2, Chapter 35*, pp. 261–263.



CLEVR now interfaces with the Ministry of Education's IT system for student demographic information. We compared reports for a sample of three Division schools as of December 8, 2022. We found demographic information (e.g., students' grades, first language) was consistent between both systems.

The Division analyzes EAL students' results throughout the year. The Division expects EAL teachers use the results to modify teaching and learning activities to improve student EAL attainment. The Division also uses this information to evaluate its progress in achieving its EAL goal.<sup>8</sup>

The Superintendent of Education periodically presents results of the kindergarten to Grade 8 EAL analysis to the Board. We observed February 2022 updates to the Board regarding progress on actions to achieve its EAL goal. The Division also reported results in its annual report.

The Division reported in its annual report that, in the 2021–22 school year, 74.8% of the Division's EAL students with a global Common Framework of Reference (CFR) level of A1.1 to A2.2 increased at least one global CFR level (2020–21: 79%).

Periodically analyzing results and reporting to the Board on EAL student achievement (e.g., percentage of students progressing, struggling, or achieving desired CFR levels) helps the Board evaluate the delivery of the EAL program (e.g., whether expectations were met), and identify whether program changes are needed.

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<sup>8</sup> For the 2021–22 school year, the Division had the following goal: "By June 2022, 70% of Grades 1 to 12 EAL students with global Common Framework of Reference levels of A1.1 to A2.2 who have been receiving EAL support for at least a year will increase one global CFR level."



## Chapter 17

# Saskatchewan Cancer Agency—Screening Program for Breast Cancer

### 1.0 MAIN POINTS

By November 2022, the Saskatchewan Cancer Agency implemented the one remaining recommendation first reported in our 2016 audit about the Screening Program for Breast Cancer.

The Agency periodically reports key performance information on the Screening Program for Breast Cancer, including the interval cancer rate, to senior management and the Board timely.<sup>1</sup>

Timely analysis and reporting of key performance information provides the Agency with relevant information for decision-making.

### 2.0 INTRODUCTION

The Saskatchewan Cancer Agency, under *The Cancer Agency Act*, is responsible for the planning, organization, delivery and evaluation of cancer control services throughout Saskatchewan. This includes providing a systematic population-based screening program for breast cancer.<sup>2</sup>

One in eight women in Saskatchewan will develop breast cancer in their lifetime. One of the highest risk factors for breast cancer is age.<sup>3</sup> Through the Screening Program for Breast Cancer, the Agency informs women when they are due for their next mammogram and suggests women over 50 years of age have a mammogram every two years.

In April 2022, the Agency and the Saskatchewan Health Authority signed a shared services agreement. The Agency will continue to be responsible for all aspects of the management and delivery of the Program (e.g., promotion, education, quality assurance). The Authority started conducting all mammography examination and interpretation services in April 2022 and, effective March 31, 2023, will assume responsibility for operating and maintaining the mobile mammography unit.<sup>4</sup>

#### 2.1 Focus of Follow-Up Audit

In 2016, we assessed the Agency's processes to deliver its systematic population-based screening program for breast cancer. Our *2016 Report – Volume 1*, Chapter 14, concluded the Saskatchewan Cancer Agency had effective processes to deliver its systematic population-based screening program for breast cancer, other than the matters reflected in

<sup>1</sup> Interval cancer rate is the number of invasive breast cancers found after a normal or benign mammography screening episode within 0 to <12 months and 12 to 24 months of the screen date.

<sup>2</sup> Population-based screening is where a test is offered to all individuals in a defined target group (e.g., of the same age range).

<sup>3</sup> Saskatchewan Health Authority and Saskatchewan Cancer Agency, *Breast Pathway Vision Report*, (September 2020), p. 5.

<sup>4</sup> Previously, the Agency was responsible for providing screening mammography and the Authority was primarily responsible for diagnostic mammography.



our five recommendations.<sup>5</sup> By July 2020, the Agency implemented four of the five recommendations.<sup>6</sup> This chapter describes our follow-up of management's actions on the one remaining recommendation.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Agency's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Saskatchewan Cancer Agency management agreed with the criteria in the original audit.

To carry out this follow-up audit, we discussed actions taken with management and examined the Agency's performance reporting to senior management and the Board on the Screening Program for Breast Cancer.

## 3.0 STATUS OF RECOMMENDATION

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2022, and the Agency's actions up to that date.

### 3.1 Key Performance Information Periodically Reported

***We recommended the Saskatchewan Cancer Agency periodically report to senior management and the Board on key performance information for the screening program for breast cancer.*** (2016 Report – Volume 1, p. 178, Recommendation 5; Public Accounts Committee agreement February 26, 2019)

**Status**—Implemented

The Saskatchewan Cancer Agency periodically reports key performance information (e.g., interval cancer rate) for the Screening Program for Breast Cancer to senior management and the Board.

Since our last follow-up audit in 2020, the Agency improved its reporting to senior management and the Board by including information on its interval cancer rate. The Agency also continued to provide other key performance information (e.g., participation rate, retention rate).<sup>7,8</sup>

On an annual basis, senior management now receives timely reports on the Agency's interval cancer rate. The interval cancer rate is the number of invasive breast cancers found after a normal or benign mammography—either within 12 or 24 months of the breast cancer screening date. Monitoring of interval cancers is an important measure of the effectiveness of screening.

<sup>5</sup> 2016 Report – Volume 1, Chapter 14, pp. 163–180.

<sup>6</sup> 2020 Report – Volume 2, Chapter 37, pp. 269–272.

<sup>7</sup> Participation rate is the percentage of women who have a screening mammogram (within a 30-month period) as a proportion of the target population. In May 2022, the Board requested to not receive further reports on participation rates until a new IT system is implemented, which will include all mammography information (i.e., mammography information from both the Screening Program for Breast Cancer and external mammography exams done outside of the program). Reporting the participation rate to senior management continued quarterly. In November 2022, management indicated it does not yet have a targeted date for implementing the new IT system.

<sup>8</sup> Retention rate is the estimated percentage of women aged 50 to 69 years who returned for a screening within 30 months of their initial screen. Senior management and the Board receive retention rate information annually.

We reviewed senior management reports for August 2021 and 2022 and found the reports included timely information (i.e., the 2020 interval cancer rates reported in 2022 as expected). The reports included interval cancer rates for 0 to <12 months, as well as 12 to 24 months.

In February 2022, the Agency also provided an ad-hoc presentation to senior management and the Board on the Screening Program for Breast Cancer. This presentation included information about participation rates, retention rates, and interval cancer rates.

Timely reporting of all key quality indicators provides relevant information for decision-making by the Agency.



## Chapter 18

# Saskatchewan Health Authority—Triaging Emergency Department Patients in Saskatoon Hospitals

### 1.0 MAIN POINTS

By January 2023, the Saskatchewan Health Authority implemented the last remaining recommendation we first made in our 2013 audit related to triaging patients in hospital emergency departments in Saskatoon.

Emergency departments must prioritize (triage) patients quickly and appropriately to provide immediate care to those experiencing life-threatening medical conditions and timely care to other patients. Having specialist physicians (consultants) meet patients at emergency departments can negatively affect triage and emergency patient wait times.

The Authority identified patients with hip fractures as a significant source of physician consultant traffic at the Royal University Hospital's (RUH) emergency department—it admitted 522 patients with fractured hips to the hospital's emergency department in 2021–22. This represented just over 1% of all RUH emergency department visits.

We found the Authority implemented an initiative at RUH in fall 2022 to admit fractured hip patients directly to the orthopedic trauma ward for physician consults, rather than admitting those patients to the emergency department. The Authority expects to consider using a similar approach for other types of physician consultations (e.g., other orthopedic-specific areas) in Saskatoon emergency departments based on relevant data analysis.

Taking steps to reduce consultants' use of emergency departments allows the Authority to focus the use of emergency department resources (e.g., beds) on patients requiring emergency or urgent care.

### 2.0 INTRODUCTION

Under *The Provincial Health Authority Act*, the Saskatchewan Health Authority is responsible for planning, organization, delivery and evaluation of health services in the province. This includes providing emergency healthcare services in Saskatoon hospitals.

Hospitals in Saskatoon include the Royal University Hospital, St. Paul's Hospital, Jim Pattison Children's Hospital, and Saskatoon City Hospital.

In 2021–22, Saskatoon hospitals had 99,948 patients admitted into their hospital emergency departments. Royal University Hospital accounts for almost 50% of those admissions.



## 2.1 Focus of the Follow-Up Audit

This chapter describes our fourth follow-up audit of management's actions on the last remaining recommendation we first made in 2013 about the Authority's processes to triage patients in hospital emergency departments in Saskatoon.

Our *2013 Report – Volume 2*, Chapter 30, concluded the Authority did not have effective processes to triage patients from the time they arrive at the emergency department to when they see a physician for the first time in its Saskatoon hospitals' emergency departments. We made eight recommendations.<sup>1</sup> As reported in our *2021 Report – Volume 1*, Chapter 23, by February 2021, the Authority implemented seven of the eight recommendations.<sup>2</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. The Authority's management agreed with the criteria in the original audit.

To complete this follow-up audit, we interviewed key staff, reviewed relevant work standards, and examined documentation maintained by the Authority to track and monitor consultants' use of the emergency department at the Royal University Hospital.

## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2023, and the Authority's actions up to that date.

### 3.1 Reducing Consultant Care in Emergency Departments

***We recommended the Saskatchewan Health Authority provide consultant care for less-urgent or non-urgent patients outside of its emergency departments.*** (*2013 Report – Volume 2*, p. 225, Recommendation 2; Public Accounts Committee agreement January 15, 2015)

**Status**—Implemented

In fall 2022, the Saskatchewan Health Authority implemented an initiative to admit fractured hip patients directly to the Royal University Hospital's (RUH) orthopedic trauma ward for physician consults rather than admitting them to the emergency department. It expects to take a similar approach for other types of physician consultations in Saskatoon hospitals.

As we described in our 2021 follow-up audit, the Authority began working with colleagues in surgery departments (e.g., orthopedics) in early spring 2020 to address consultants caring for less-urgent and non-urgent patients in emergency departments. However, the Authority temporarily suspended this work in April 2020 when the pandemic commenced.<sup>3</sup>

<sup>1</sup> *2013 Report – Volume 2*, Chapter 30, pp. 219–235.

<sup>2</sup> *2021 Report – Volume 1*, Chapter 23, pp. 255–259.

<sup>3</sup> *2021 Report – Volume 1*, Chapter 23, p. 255.



The Authority's Capacity Response Team rejuvenated the Authority's work in this area in fall 2022.<sup>4</sup> It identified patients with hip fractures as a significant source of physician consultant traffic in RUH's emergency department—the Authority admitted 522 patients with fractured hips to RUH's emergency department in 2021–22. The Authority indicated almost all of these patients were assessed at other acute care sites (e.g., other Saskatoon hospitals) and again at RUH's emergency department.

In October 2022, the Authority launched a workflow initiative to reduce consultant traffic in the RUH emergency department by admitting fractured hip patients directly to the orthopedic trauma ward for physician consults prior to surgery, rather than admitting patients to the emergency department.

To monitor the implementation of the hip fracture initiative, we found Authority staff compile data about fractured hip patients admitted into RUH (i.e., patients admitted directly to the RUH orthopedic trauma ward versus patients admitted to the RUH emergency department) and prepare weekly progress reports. Staff provide these reports to the Executive Director, Acute Care – Surgical Services, who presents the data to the Capacity Response Team each week.

We tested a sample of six patient files and found the Authority accurately recorded the patients' details for the purposes of monitoring the initiative. We also tested a sample of three weekly progress reports and found the Authority accurately reported information about the initiative's progress and communicated the report results as expected.

At February 2023, since the hip fracture initiative's implementation in fall 2022, the Authority admitted 42 fractured hip patients into RUH for surgery. We found the Authority admitted 83% of these patients (i.e., 35 patients) directly to the RUH orthopedic trauma ward instead of to the emergency department. This is a significant improvement from 2021–22, when the Authority admitted less than 4% of fractured hip patients directly to the orthopedic trauma ward (i.e., patients were admitted to the emergency department instead).

The Authority expects to consider using an approach similar to that used for the hip fracture initiative for other types of consultant traffic (e.g., other orthopedic-specific areas) to reduce admissions in Saskatoon emergency departments. The Authority anticipates completing data analysis for other types of consultations in Saskatoon hospitals during fiscal 2023–24.

Taking steps to reduce consultants' use of emergency departments allows the Authority to focus the use of emergency department resources on patients requiring emergency or urgent care.

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<sup>4</sup> The Authority's Capacity Response Team is tasked with decreasing overall acute care system pressures in Saskatoon hospitals.



# Chapter 19

## Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals

### 1.0 MAIN POINTS

The Saskatchewan Health Authority continues to work on improving its processes for the safe and timely discharge of hospital patients from its two acute care facilities in Regina—Pasqua and Regina General Hospitals.

At February 2023, these two facilities did not consistently follow the Authority's policy to conduct medication reconciliations before discharging patients.<sup>1</sup> We also found the Authority had yet to expand its team-based care approach to the Regina General Hospital—it expects to do so by March 2024.

Inconsistent completion of medication reconciliations by healthcare professionals at patient discharge may lead to adverse drug-related incidents or unplanned re-admissions. In addition, improved communication between healthcare professionals, such as the use of team-based care, can provide complete information on hospital patients' care to help healthcare professionals make informed decisions, as well as to estimate timely and safe discharge dates for patients.

### 2.0 INTRODUCTION

#### 2.1 Background

The Saskatchewan Health Authority, under *The Provincial Health Authority Act*, is responsible for the planning, organization, delivery, and evaluation of the health services it provides, including discharging patients from its hospitals.

Discharging patients in a timely, but safe, manner is critical to bed management so beds are available when needed. If managed well, timely patient discharge can significantly improve bed access and patient flow.

#### 2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the two outstanding recommendations we first made in 2015.

In 2015, we assessed the Authority's processes for the safe and timely discharge of patients from its Regina hospitals. Our *2015 Report – Volume 1*, Chapter 14, concluded the Authority had effective processes for the safe and timely discharge of hospital patients from its two largest acute care facilities in Regina (Pasqua and Regina General Hospitals),

<sup>1</sup> A medication reconciliation is the process healthcare professionals use to compile an accurate and complete list of all medications a patient is taking to prevent medication errors.



other than the matters reflected in our 11 recommendations.<sup>2</sup> By June 2019, the Authority implemented nine of the 11 recommendations.<sup>3</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management and examined the Authority's policies and procedures, and other documents relevant to patient discharge. In addition, we tested a sample of patient files at both the Regina General and Pasqua Hospitals.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 15, 2023, and the Authority's actions up to that date.

### 3.1 Implementation of Team-Based Care Still Ongoing

***We recommended the Saskatchewan Health Authority require healthcare professionals involved in patient care prepare a comprehensive, multidisciplinary patient care plan.*** (2015 Report – Volume 1, p. 157, Recommendation 2; Public Accounts Committee agreement September 17, 2015)

**Status**—Partially Implemented

The Saskatchewan Health Authority continues to progress toward team-based care at both Regina hospitals, but more work is needed.

Subsequent to our 2015 audit, management decided not to proceed with the use of a comprehensive, multidisciplinary patient-care plan. Rather, the Authority indicated it continues to promote team-based care as its main strategy to facilitate coordinated patient care for general medicine patients (i.e., patients with a variety of general medical needs such as diabetes or dermatological conditions).<sup>4</sup>

Under a team-based care approach, the Authority assigns a physician to lead a specific unit-based team, made up of various healthcare professionals (e.g., physicians, nurses, occupational and physical therapists, pharmacists) physically located together on a unit. This helps create predictability, cohesiveness, improved communication, and on-site clinical support.<sup>5</sup>

<sup>2</sup> 2015 Report – Volume 1, Chapter 14, pp. 147–168.

<sup>3</sup> 2017 Report – Volume 1, Chapter 24, pp. 253–260 and 2019 Report – Volume 2, Chapter 41, pp. 309–312.

<sup>4</sup> The Authority previously referred to team-based care as Accountable Care Units, which it began using in 2016.

<sup>5</sup> Adapted from information provided by the Saskatchewan Health Authority.

Consistent with our 2019 follow-up audit, the Authority indicated it continues to use a team-based approach to patient care in the five medicine units at the Pasqua Hospital. At February 2023, we found the Authority had yet to expand the team-based care approach to the Regina General Hospital. The Authority noted it expects to do so by March 2024.

Improved communication between healthcare professionals can provide complete information on hospital patients' care to help healthcare professionals make informed decisions, as well as to estimate timely and safe discharge dates for patients.

## 3.2 Medication Reconciliation Policy Not Consistently Followed

***We recommended the Saskatchewan Health Authority require staff to follow the policy when completing medication reconciliations prior to discharging patients.*** (2015 Report – Volume 1, p. 164, Recommendation 8; Public Accounts Committee agreement September 17, 2015)

**Status**—Partially Implemented

The Saskatchewan Health Authority inconsistently follows its policy to complete medication reconciliations prior to discharging patients from its two Regina acute care facilities.

A medication reconciliation is the process healthcare professionals use to compile an accurate and complete list of all medications a patient is taking to prevent medication errors. It involves a systematic and collaborative review of all medications a patient has been taking and will need to continue, change, or stop at each significant transition of care, including discharge from a hospital.

The Authority updated its medication reconciliation policy in July 2020. The policy requires healthcare professionals to complete medication reconciliations for patients admitted to acute care on admission and discharge.

Only 10 of the 19 patient files we tested contained completed medication reconciliations.

Medication reconciliations can help reduce the risk of healthcare professionals communicating inaccurate medication information across transition points of care (e.g., discharge). Inconsistently performing medication reconciliations at discharge may lead to adverse drug-related incidents or unplanned re-admissions.



## Chapter 20

# Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan

### 1.0 MAIN POINTS

In Saskatchewan, approximately 195 people die by suicide each year.<sup>1</sup> In northern Saskatchewan, suicide is the leading cause of death for people aged 10 to 49.<sup>2</sup>

The Saskatchewan Health Authority has more work to do in regards to treating patients at risk of suicide in northwest Saskatchewan. By November 2022, we found it implemented two recommendations, and partially implemented six recommendations, we first made in 2019.

The Authority conducts risk-based file audits of patients at risk of suicide in northwest Saskatchewan to determine whether staff appropriately completed suicide risk assessments and safety plans for patients. It also periodically inspects the safety of the inpatient facility (i.e., Battlefords Union Hospital) providing services to those patients.

The Authority needs to conduct further work in the following key areas:

- Formally analyze key data about suicide rates and prevalence of suicide attempts to rationalize services available to patients at risk of suicide. Reviewing trends and documenting analysis of key data can inform the planning and implementation of treatment programs.
- Conduct suicide screening of all patients to ensure psychiatric evaluations for emergency department patients at risk of suicide occur prior to discharge. This helps ensure patients receive needed support and treatment.
- Consistently follow up with patients at risk of suicide after emergency department discharge to encourage treatment, where needed. Proactive follow-up care promotes care continuity and continued suicide risk assessment and management.
- Analyze reasons why patients at risk of suicide do not attend their scheduled appointments for mental health outpatient services or videoconferencing. While the Authority started compiling some data about reasons patients miss their appointments, analysis of this information can help the Authority assess the appropriateness of its services and address any barriers to services.
- Centrally track training completed by staff working with mental health and addictions patients and patients at risk of suicide to ensure they receive the appropriate training (e.g., able to identify suicide risks).

<sup>1</sup> The average number of suicides between 2015 and 2021. [www.suicideinfo.ca/local\\_resource/suicide-stats-canada-provinces/](http://www.suicideinfo.ca/local_resource/suicide-stats-canada-provinces/) (30 March 2023).

<sup>2</sup> *Pillars for Life: Saskatchewan Suicide Prevention Plan*. p. 2.



## 2.0 INTRODUCTION

### 2.1 Background

Under *The Provincial Health Authority Act*, the Ministry of Health is responsible for the strategic direction of the healthcare system, and the Saskatchewan Health Authority is responsible for the planning, organization, delivery and evaluation of the health services it provides.

One of the public health and safety issues Saskatchewan faces is suicide. Based on the annual rates of suicide per 100,000 population for 2018–20, Saskatchewan's three-year average rate of 17.9 suicides is significantly higher than the Canadian average rate of 11.5 suicides for the same period.<sup>3</sup>

In 2020, the Government of Saskatchewan released *Pillars for Life: The Saskatchewan Suicide Prevention Plan* to help reduce risk factors related to suicide.<sup>4</sup> The Plan notes that in northern Saskatchewan, suicide is the leading cause of death for people aged 10 to 49.<sup>5</sup>

The Authority's northwest integrated service area is one of its six service areas, and encompasses those healthcare facilities serving communities in northwest Saskatchewan (e.g., North Battleford, Lloydminster, Meadow Lake) and far northwest (e.g., Buffalo Narrows, La Loche, Île-à-la-Crosse).<sup>6</sup> These facilities serve a population of about 80,000 and employ over 4,000 healthcare providers.<sup>7</sup>

### 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit assessing the status of eight recommendations we made in our *2019 Report – Volume 2*, Chapter 24, about the Authority's processes to treat patients at risk of suicide in northwest Saskatchewan.<sup>8</sup> We concluded for the 12-month period ended August 31, 2019, the Authority had, other than the areas identified in our eight recommendations, effective processes to treat patients at risk of suicide in the northwest integrated service area.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To complete this follow-up audit, we interviewed key Authority staff responsible for providing services to people at risk of suicide in northwest Saskatchewan. We examined the Authority's centralized mental health and addictions IT system and assessed relevant documents such as procedures, facility inspection results, and file audit results. We also tested a sample of files of patients at risk of suicide.

<sup>3</sup> [www.suicideinfo.ca/local\\_resource/cross-canada-comparison-statistics/](http://www.suicideinfo.ca/local_resource/cross-canada-comparison-statistics/) (27 March 2023).

<sup>4</sup> [www.saskatchewan.ca/government/health-care-administration-and-provider-resources/saskatchewan-health-initiatives/suicide-prevention-plan](http://www.saskatchewan.ca/government/health-care-administration-and-provider-resources/saskatchewan-health-initiatives/suicide-prevention-plan) (27 March 2023).

<sup>5</sup> *Pillars for Life: Saskatchewan Suicide Prevention Plan*, p. 2.

<sup>6</sup> Prior to creation of the Saskatchewan Health Authority in 2017, the former Keewatin Yatthé Health Region served communities in the far northwest and the former Prairie North Health Region served communities in the northwest.

<sup>7</sup> Information provided by the Saskatchewan Health Authority.

<sup>8</sup> *2019 Report – Volume 2, Chapter 24*, pp. 197–222.



## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2022, and the Authority's actions up to that date.

### 3.1 More Formal Data Analysis Needed

***We recommended the Saskatchewan Health Authority work with others (e.g., Ministry of Health) to analyze key data about rates and prevalence of suicide attempts to rationalize services made available to patients at risk of suicide.*** (2019 Report – Volume 2, p. 207, Recommendation 1; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority analyzes some key data about rates and prevalence of suicide attempts to rationalize services made available to patients at risk of suicide, but further analysis is needed.

Given mental illness is a common risk factor for patients at risk of suicide, the Authority offers various mental health services in northwest Saskatchewan and offers the first service (i.e., the first appointment with a counsellor or psychiatrist) based on the seriousness of a patient's presenting symptoms. The Authority expects patients assessed as having more medically urgent conditions to be seen before those with less urgent conditions.

See **Figure 1** for the maximum length of time a patient should have to wait for their first offered service.

**Figure 1—Target Timeframes for Outpatient and Psychiatry Services**

Presenting Symptoms	Service Response Target
Very Severe	Patient seen within 24 hours
Severe	Seen within 5 days
Moderate	Seen within 20 days
Mild	Seen within 30 days

Source: Information provided by the Saskatchewan Health Authority.

The Authority tracks and reports to senior management monthly on whether it is meeting the target wait times for outpatient and psychiatry services in the northwest integrated service area.

We reviewed two months of service-response reports and found the Authority is not always meeting its response targets. For example, in September 2022, in the adult mental health outpatient unit:

- 100% of the patients assessed as severe were seen within 5 days
- 67% of the patients assessed as moderate were seen within 20 days
- 72% of the patients assessed as mild were seen within 30 days



When the Authority does not meet its response targets, the Authority documents its corrective action plan outlining the root cause, as well as the proposed actions to address the issue. For example, in September 2022, the Authority noted staff vacancies caused the delays and, although the Authority was recruiting, it had not found any acceptable candidates.

Management indicated the Authority did not meet its targets in September 2022 due to vacancies in three of its six psychiatrist positions in northwest Saskatchewan.<sup>9</sup>

We found the Authority could do more analysis of key data about rates and prevalence of suicide attempts to rationalize services made available to patients at risk of suicide.

As noted in our original audit, good practice suggests focusing on certain key measures—suicide rate, hospitalization rate for self-injury, and emergency department rate (see **Figure 2**)—to assess services provided to patients at risk of suicide.

**Figure 2—Suggested Key Measures of Suicide Programing**

Suggested Measure
<ul style="list-style-type: none"> <li>• <b>Suicide rates:</b> the mortality rate for deaths due to intentional self-inflicted injury</li> <li>• <b>Hospitalization rate for self-injury:</b> suicide attempts and non-suicidal self-harm related to injuries or poisoning<sup>A</sup></li> <li>• <b>Emergency department rate for self-inflicted injury:</b> suicide attempts and non-suicidal self-harm related to injuries or poisoning<sup>A</sup></li> </ul>

Source: *Tracking progress in suicide prevention in Indigenous communities: a challenge for public health surveillance in Canada*, [bmcpublichealth.biomedcentral.com/articles/10.1186/s12889-018-6224-9](https://www.ncbi.nlm.nih.gov/pmc/articles/PMC10118662/) (22 March 2023).

<sup>A</sup> Non-suicidal self-harm is an intentional self-injury without the desire or intention to die (e.g., accidental overdose, self-cutting without intention to die).

### Suicide rates

The Saskatchewan Coroners Service provides data to the Authority, at the Authority’s request, including the year of death, location/community, age, gender, and race of individuals who completed suicide. We found that after the Authority analyzed the data for communities in the far northwest area of the province (e.g., Buffalo Narrows, La Loche, Turnor Lake, Île-à-la-Crosse), it added additional staff to support those communities at the highest need (i.e., with the highest rate of suicide).

For example, between 2004 and 2022, La Loche had the highest number of suicides (40% of all suicides) in the far northwest. Since our 2019 audit, Authority management indicated the Authority established a health educator position in La Loche to focus on suicide risk assessment, prevention, intervention, and follow-up services. The Authority also created two mental health counsellor positions in La Loche and Île-à-la-Crosse. These individuals work in emergency departments and are trained in suicide risk assessment, interventions, prevention, and safety planning.

However, we found the Authority only analyzed coroner data for the far northwest. It did not obtain coroner data to complete analysis for other communities in the northwest integrated service area such Meadow Lake, Lloydminster, and North Battleford. Without fully analyzing data from all communities in the northwest, the Authority may not identify areas that need additional services.

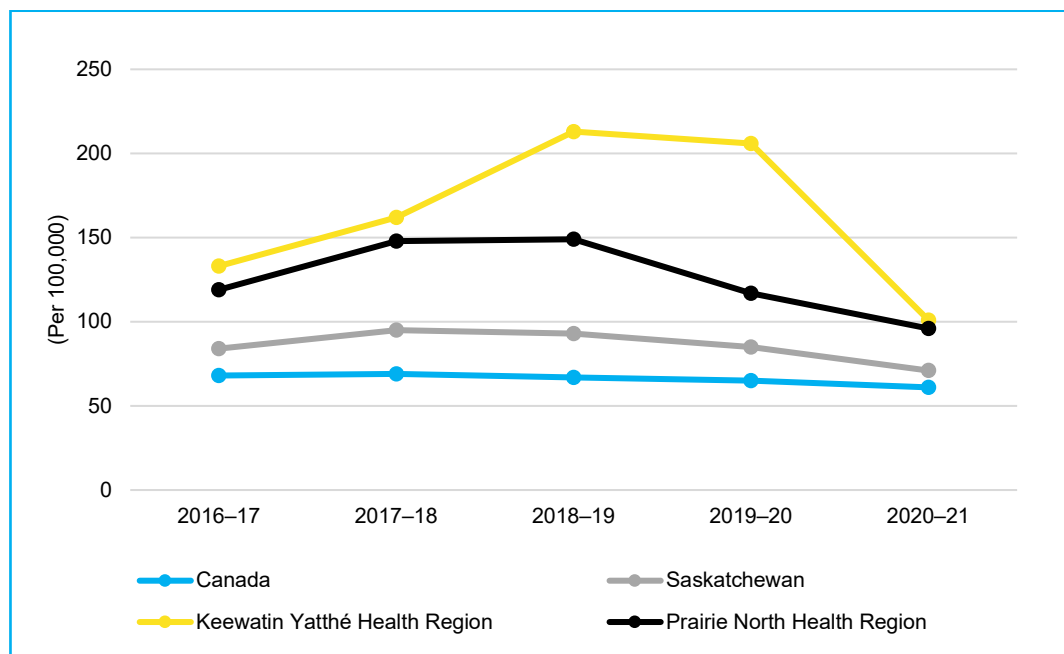
<sup>9</sup> At March 2023, management indicated the Authority had four psychiatrist positions vacant.

### Hospitalization rate for self-injury

The Authority indicated it reviews data from the Canadian Institute for Health Information on reasons for self-harm hospitalizations; however, it could not provide evidence of how it used this information to support further analysis or decision-making.

We found the rate of self-injury hospitalizations in the former Prairie North Health Region and Keewatin Yatthé Health Region from 2016 to 2020 was consistently higher than the provincial rate over the last four years (see **Figure 3**). Northwest Saskatchewan is comprised primarily of these former regions.

**Figure 3—Rate of Self-Injury Hospitalizations per 100,000 Population in Canada, Saskatchewan, former Prairie North Health Region, and former Keewatin Yatthé Health Region, 2016–21**



Source: Canadian Institute for Health Information, [yourhealthsystem.cih.ca/hsp/](https://yourhealthsystem.cih.ca/hsp/) (27 March 2023).

### Emergency department rate for self-inflicted injury

For the purpose of our audit, the Authority provided us with a listing of individuals admitted to emergency departments in northwest Saskatchewan with a diagnosis of suicide ideation (suicidal thoughts), self-harm, or attempted suicide. We found the Authority does not produce this listing for its own analysis on a periodic basis.

Between December 1, 2021, and July 31, 2022 (eight month period), we found the Authority admitted 120 individuals (2018–19: 273) to emergency departments in Saskatchewan's northwest with a diagnosis of suicide ideation, self-harm, or attempted suicide. However, management indicated the list does not include all individuals up to July 2022 as the Authority has not completed coding (i.e., diagnosis of suicide ideation, self-harm, or attempted suicide) of all individuals admitted to emergency departments.



Reviewing trends and performing analysis of key data can inform the planning and implementation of treatment programs. It would also help the Authority determine whether it gives individuals at risk of suicide in northwest Saskatchewan sufficient access to services and whether the programs make a difference.

### 3.2 Training Provided to Staff, But Not Centrally Tracked

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***We recommended the Saskatchewan Health Authority give suitable training to staff located in northwest Saskatchewan caring for patients at risk of suicide.*** (2019 Report – Volume 2, p. 211, Recommendation 2; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority determined mandatory training required for staff working with patients at risk of suicide, but does not have a centralized tracking system to monitor staff completion of training.

In June 2021, the Authority implemented a work standard outlining the minimum mandatory orientation and training for staff caring for patients at risk of suicide.

Upon hire, and annually thereafter, the Authority requires staff working with mental health and addictions patients and patients at risk of suicide to complete training on identifying suicide risks, and completing assessment forms and safety plans. The Authority augments this training with on-the-job training (e.g., staff may complete training on a hypothetical or actual clinical case to ensure competency). The Authority also requires staff be trained on IT systems (i.e., Mental Health and Addiction Information System, Level of Care Utilization System) used in mental health and addictions units.

The Authority recognizes staff (i.e., clinicians) have varying degrees of training, experience, and competency in relation to working with patients at risk of suicide (e.g., assessing risk, triaging, interventions, safety planning). Therefore, the Authority expects staff, in consultation with their manager, to determine their need for further training. For example, further training may include Applied Suicide Intervention Strategies Training or Critical Incident Stress Management.

We found the Authority does not have a system or process to track training completed by staff. In November 2022, management indicated the Authority is looking at implementing processes to track mandatory staff training. Management indicated all 16 mental health and addictions clinicians who were not previously trained received Applied Suicide Intervention Strategies Training in 2019–20 and 2020–21.

Not centrally tracking staff training increases the risk of staff, who work with patients at risk of suicide, missing key training courses. Not providing consistent training to staff increases the risk that staff may not follow the practices the Authority expects and may provide patients with inconsistent care.

### 3.3 Suicide Screenings and Psychiatric Consultations Not Always Completed

***We recommended the Saskatchewan Health Authority follow its established protocols to provide psychiatric consultations to patients accessing emergency departments in northwest Saskatchewan who are at high risk of suicide.*** (2019 Report – Volume 2, p. 214, Recommendation 3; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority does not always follow its established protocols to screen patients for risk of suicide and provide psychiatric consultations to patients accessing emergency departments who are at high risk of suicide.

The Authority requires staff to screen patients admitted to emergency departments for risk of suicide using a standard suicide-screening assessment. If staff determine the patient is high risk of suicide, the Authority expects staff to consult with a psychiatrist or senior clinician prior to patient discharge.

We tested 30 files of patients admitted to emergency departments for suicide ideation, self-harm, or attempted suicide. We found three instances where the Authority did not screen patients to determine their suicide-risk levels. As such, we were unable to determine these patients' need for psychiatric consultations. The Authority did not provide such consultations to these patients prior to their discharge. These patients had yet to access mental health and addiction services in northwest Saskatchewan at the time of our testing.

Emergency department staff inconsistently following the Authority's protocols to screen patients for suicide and consulting with psychiatrists prior to patient discharge (when necessary) increases the risk of those patients not receiving needed support and treatment. In addition, it may open the Authority to litigation if it did not provide the patient with appropriate care.

### 3.4 Further Assessment of Videoconference Use for Psychiatric Services Needed

***We recommended the Saskatchewan Health Authority address barriers to using videoconferencing to provide psychiatric services to communities in northwest Saskatchewan.*** (2019 Report – Volume 2, p. 215, Recommendation 4; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

While the Saskatchewan Health Authority has taken steps to address patient barriers in using videoconferencing to provide psychiatric services in northwest Saskatchewan, more work is needed.



We found patients continue to poorly utilize videoconferencing to access psychiatric services in the far north (i.e., Beauval, Buffalo Narrows, La Loche, and Île-à-la-Crosse). The no-show rate for videoconferencing appointments for northwest Saskatchewan (including communities in the far north, as well as Meadow Lake, Turtleford, and Loon Lake) was 36% between January 1, 2022 and November 15, 2022 (compared to least 50% in 2019).

We found the Authority does not track or assess why patients are not showing up for their videoconferencing appointments. Management indicated the Authority stops using videoconferencing at various times in several communities based on psychiatrist availability. For example, the Authority stopped using videoconferencing in La Loche in December 2022. It expects to re-establish videoconferencing in this community in June 2023.

The Authority has taken steps to improve its videoconferencing system. For example, in 2020, the Authority implemented a new videoconferencing system providing more flexibility for patients and clinicians. Rather than travelling to a specific facility to carry out a videoconferencing appointment, patients and clinicians can access the appointment from anywhere through an application installed on a computer or mobile device. Removing the need for patients to go to a specific facility to access videoconferencing removes travel, as well as weather and time barriers.

Not determining reasons for the poor use of videoconferencing for psychiatric services in northwest Saskatchewan reduces the Authority's opportunities to identify and address barriers.

### 3.5 Analysis of Barriers for Missed Appointments Needed

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***We recommended the Saskatchewan Health Authority analyze reasons patients at risk of suicide miss appointments for mental health outpatient services to help address barriers.*** (2019 Report – Volume 2, p. 217, Recommendation 5; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority compiles data to help understand reasons patients missed their scheduled appointments for mental health outpatient services, but the Authority has not analyzed the information to identify barriers for why patients do not attend scheduled appointments.

In September 2019, the Authority implemented a work standard providing clear guidance to staff for contacting patients who miss their scheduled appointments. The Authority requires staff to attempt contacting the patient within one hour of missing their appointment and again the next day if the first attempt was unsuccessful. Staff must also complete a form documenting the dates and times staff attempted to contact the patient. If the attempt was successful, staff document the patient's reason for not attending the appointment (e.g., sick, tired, forgot, feeling okay, feeling down/depressed, no child care, no transportation, receiving other services).

In September 2022, the Authority began compiling data for the reasons why patients miss their scheduled appointments. As shown in **Figure 4**, the Authority was unable to contact patients for 50% of missed appointments during September and October 2022. We also found 19% of the patients forgot about their appointment and 14% had a schedule conflict.

**Figure 4—Reasons Why Patients Miss Appointments in September and October 2022**

Reason for Missed Appointment	September 2022		October 2022		Total	
	No Show	%	No Show	%	No Show	%
Unknown/unable to contact	19	43%	20	59%	39	50%
Forgot	9	21%	6	17%	15	19%
Schedule conflict	8	18%	3	9%	11	14%
Miscommunication	3	7%	1	3%	4	5%
Service no longer needed	1	2%	3	9%	4	5%
Other (e.g., slept in, no child care, tired/feeling down, sick)	4	9%	1	3%	5	7%
<b>Total</b>	<b>44</b>		<b>34</b>		<b>78</b>	

Source: Adapted from information provided by the Saskatchewan Health Authority.

As of November 2022, the Authority had yet to complete an assessment of the data to identify the barriers for why patients missed their scheduled appointments.

In addition, during our testing of 16 scheduled appointments, we found the Authority did not attempt to contact four patients and complete the required form to document reasons why patients missed their appointments. When Authority staff do not complete the required form, the data about reasons why patients miss appointments (see **Figure 4**) does not include information for all patients, and this will impact the Authority's analysis.

Insufficiently analyzing reasons for missed appointments for outpatient services in northwest Saskatchewan reduces the Authority's opportunities to identify and help patients overcome barriers to attending appointments (e.g., sending appointment reminders to limit the number of patients who forget their appointments).

### 3.6 Follow Up with Discharged Patients Not Always Done

***We recommended the Saskatchewan Health Authority follow up with patients (who attempted suicide) discharged from emergency departments in northwest Saskatchewan to encourage treatment, where needed.***

(2019 Report – Volume 2, p. 219, Recommendation 6; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority does not always follow up with patients discharged from emergency departments (who attempted suicide) in northwest Saskatchewan to encourage treatment, where needed.

Upon discharge, emergency departments refer patients who attempted suicide to outpatient services (e.g., addictions counselling, psychiatric care) or inpatient services. The Authority expects mental health and addictions staff to follow up with patients needing



outpatient services the next business day and determine further referrals or follow up appointments.

The timeliness of follow up appointments depends on the patient's assessed suicide risk at the time of discharge (i.e., patients assessed at moderate suicide risk have scheduled appointments to reassess suicide risk within five days; high-risk patients are reassessed within 24 hours).

We tested 30 patient files and found the Authority referred all patients to outpatient services. However, the Authority did not follow up with five patients timely, or not at all, following their discharge.

We found the Authority:

- Referred three patients to a third-party outpatient service provider (e.g., youth and family support programs, tribal councils) at the patient's request. The Authority did not follow up with these patients. In one instance, a patient was brought to the emergency department again three days after their discharge.
- Did not follow up with two patients after referral to the Authority's outpatient services. These patients had yet to access mental health and addiction services in northwest Saskatchewan at the time of our testing—both approximately eight months since their discharge.

Following up with patients after discharge decreases the risk of patients not receiving the care they need. Proactive follow up promotes continuity of care and continues the assessment and management of suicide risk.

### 3.7 Risk-Based Audits of Patient Files Completed Regularly

***We recommended the Saskatchewan Health Authority conduct risk-based file audits of patients at risk of suicide in northwest Saskatchewan.***

*(2019 Report – Volume 2, p. 220, Recommendation 7; Public Accounts Committee agreement March 1, 2022)*

**Status**—Implemented

The Saskatchewan Health Authority conducts risk-based file audits of patients at risk of suicide in northwest Saskatchewan.

In 2021–22, the Authority implemented a work standard requiring monthly audits, as set out by the Ministry of Health.<sup>10</sup> The Ministry requires the Authority to audit 10% of all patient files assessed as high or severe risk of suicide to determine whether staff appropriately completed suicide risk assessments and safety plans for patients.

<sup>10</sup> The Ministry of Health's *Saskatchewan Suicide Framework* required the Authority to audit 10% of all mental health inpatient and outpatient files assessed as high or severe risk. In 2020, the Ministry replaced the Framework with the *Saskatchewan Pillars of Life Plan*. The Plan does not specify the number of files the Authority must audit, but does require the Authority to implement our recommendations from 2019, including the need to conduct risk-based file audits. Management indicated the Ministry elected to continue to follow the *Saskatchewan Suicide Framework*, requiring the Authority to audit 10% of all patient files assessed as high or severe risk.



We reviewed the Authority's audits conducted in May and September 2022. The audits included both inpatient and outpatient files. We found the Authority audited 14 files (10 high or severe risk, and four low or moderate risk) in both May and September 2022 for the northwest region. We found the Authority's audits determined all 28 files complied with the work standard or had reasonable explanations for variances (e.g., low risk patient files do not require a safety plan). We also found the Authority audited more than the required 10% of high or severe risk files—77% in May and 67% in September.

Completing risk-based audits of patient files helps the Authority identify areas needing improvement. It also helps reduce the risk that staff are not providing adequate care to patients at risk of suicide.

### 3.8 Inspections of Facilities Completed

***We recommended the Saskatchewan Health Authority periodically inspect the safety of its facilities in northwest Saskatchewan providing services to patients at risk of suicide.*** (2019 Report – Volume 2, p. 221, Recommendation 8; Public Accounts Committee agreement March 1, 2022)

**Status**—Implemented

The Saskatchewan Health Authority periodically inspects the safety of inpatient facilities in northwest Saskatchewan providing services to patients at risk of suicide.

In July 2022, the Authority developed an environmental and safety checklist to appropriately guide inspections at the inpatient mental health unit in the northwest region (i.e., Battlefords Union Hospital). The purpose of the inspections is to identify any hazards patients could use to harm themselves or others.

Using the checklist, staff inspect numerous areas in a facility (e.g., walls; closets, shelves, and racks; furniture; bathrooms; patient rooms; nursing stations) and answer various questions about each area. For example, when inspecting patient rooms, staff assess things such as:

- Over-the-door alarms work properly
- Shatter-resistant mirrors have no anchor points
- Pillows and mattresses are free of plastic, vinyl, or materials that could be removed for suffocation/strangulation

The Authority expects staff to document issues found during inspections, along with required action, rationale, or any other comments.

Management expects to complete an annual inspection at the Authority's inpatient mental health unit in northwest Saskatchewan (i.e., Battlefords Union Hospital).



We found the Authority completed its first inspection of the unit, using the checklist, in July 2022. The inspection found deficiencies such as:

- Vinyl baseboards not secured to the wall and easily pulled off (potential weapon)
- A metal grate attached to ceiling vents which could be used as an anchor point
- Bathroom mirrors are not shatter-proof

Management indicated it shared the inspection results with maintenance and building staff to facilitate action plans to address the deficiencies.

In addition to the annual inspections, mental health and addictions inpatient staff conduct quick visual reviews of all inpatient rooms to identify any obvious safety risks during their regular check in with patients (i.e., every 15–30 minutes). The scope of these reviews are narrower than the checklist, as they mainly look for glaring issues (e.g., plastic bags left with patient, cords exposed).

Emergency departments do not conduct annual inspections of the safety of facilities in relation to patients at risk of suicide. Instead, the Authority provides emergency department staff with guidance to regularly monitor patients at risk of suicide and to remove all items (e.g., intravenous pole, call-bell cord, bedside table) from the emergency room that a patient could use to attempt suicide.

Preparing rooms to be safe for patient use and periodically inspecting facilities providing services to patients at risk of suicide decreases the risk of a patient committing self-harm while in the Authority's care.

## Chapter 21

# Saskatchewan Research Council—Purchasing Goods and Services

### 1.0 MAIN POINTS

By December 2022, Saskatchewan Research Council made some progress in implementing five recommendations we made in 2020 about its processes to purchase goods and services. It implemented one recommendation, partially implemented two others, and made no progress on two additional recommendations.

SRC established policies and procedures requiring staff to adhere to individual transaction limits when using purchasing cards (p-cards). Its policy includes a requirement that cardholders do not split transactions to avoid violating the maximum transaction limits on their p-cards, and SRC monitors p-card usage on individual transactions over the maximum transaction limit.

SRC now periodically reviews p-card transaction limits, including temporary limit increases; however, there is no formal policy for monitoring purchase limits or for cardholders to notify management to reduce transaction limits once they make a purchase. Improvements are needed to reduce temporary transaction limits to approved limits in a timely manner.

SRC improved its communication to suppliers by posting tenders publicly on SaskTenders and notifying all bidders in writing, but it has not updated policies and guidance to align with these processes or formally set how long tenders should remain open. It also needs to formally consider supplier performance when selecting suppliers for projects.

Effective purchasing processes are key to ensuring purchases are transparent, fair, and support SRC's achievement of best value. Effective purchasing processes use public resources wisely and maintain SRC's reputation.

### 2.0 INTRODUCTION

Saskatchewan Research Council is Canada's second largest research and technology organization with 1,400 clients in 23 countries, primarily in the mining, minerals and energy sector. SRC helps clients solve technology problems, maintain competitiveness, increase productivity and develop new markets.<sup>1</sup> A Cabinet appointed Board of Directors oversees SRC.<sup>2</sup> The Board has responsibility for strategic planning, risk oversight, and monitoring of financial and business performance.<sup>3</sup>

The SRC head office in Saskatoon employs over 300 staff encompassing a range of science and engineering specialties.

<sup>1</sup> [www.src.sk.ca/who-we-are/about-us](http://www.src.sk.ca/who-we-are/about-us) (21 February 2023).

<sup>2</sup> Cabinet appoints the Board under the authority of *The Research Council Act*.

<sup>3</sup> Saskatchewan Research Council, *SRC Annual Report 2021–22*, p. 8.



SRC routinely purchases goods and services related to the delivery of research, including development, design, consultation, and other services. In 2021–22, SRC had revenues of \$275.9 million along with expenses of \$275.7 million.<sup>4</sup> As of March 31, 2022, SRC had assets of \$189.5 million, including \$56.2 million in tangible capital assets.

## 2.1 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of Saskatchewan Research Council's actions on the five recommendations we made in 2020.

Our *2020 Report – Volume 1*, Chapter 10, concluded that for the 12-month period ended November 30, 2019, SRC had, except for the five areas where we made recommendations, effective processes to purchase goods and services.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SRC's progress toward meeting our recommendations, we used the relevant criteria from the original audit. SRC management agreed with the criteria in the original audit.

To complete this follow-up audit, we discussed actions taken with management. We reviewed p-card transactions and cardholder limit extensions, tender bid processes, and postings on SaskTenders.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation, including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 8, 2022, and SRC's actions up to that date.

### 3.1 Communication Process with Suppliers Improving

***We recommended the Saskatchewan Research Council establish expectations about when and how to communicate results of tenders for purchases with suppliers.*** (2020 Report – Volume 1, p. 124, Recommendation 1, Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)

**Status**—Partially Implemented

Saskatchewan Research Council improved its processes to communicate the results of public tenders; however, it has not updated policies and guidance to align with these processes.

<sup>4</sup> Saskatchewan Research Council, *SRC Annual Report 2021-22*, pp. 13 and 29. SRC's salaries expense accounts for 10% of SRC's total expenses.

<sup>5</sup> *2020 Report – Volume 1, Chapter 10*, pp.119–133.

SRC posts all tenders on the SaskTenders website, including the results of winning bidders once they select a supplier.<sup>6</sup> SRC posts this information after obtaining all required approvals and completing the bid evaluation process. *The Canadian Free Trade Agreement*, to which SRC is subject, requires public contract award notices.

We tested four public tenders and SRC appropriately posted the results for all four tenders.

SRC has not developed formal guidance on how and when it expects staff to communicate the results of its tenders to successful and unsuccessful suppliers. Informally, SRC uses letters of intent and letters of regret to inform successful and unsuccessful bidders respectively. SRC management document and retain all communications with successful and unsuccessful bidders, including when an unsuccessful bidder requests a debrief on their proposal.

We tested four public tenders and found that SRC appropriately sent out letters of intent and regret to each successful and unsuccessful bidders for all four tenders. For each tender, we found SRC obtained the appropriate approval before communicating with bidders through the letters. We found that SRC sent out letters to successful bidders within two days of choosing the successful bidder. SRC also sent out letters to unsuccessful bidders within one week of finalizing contracts or purchase orders.

Not establishing formal expectations for communication with successful and unsuccessful suppliers responding to public tender requests increases the risk of SRC not demonstrating the fairness, transparency, and timeliness of its purchasing decisions. Also, not establishing expectations increases the risk of communication with suppliers not occurring as expected when staff turnover occurs.

### 3.2 Guidance to Set Tendering Timeframes Needed

***We recommended the Saskatchewan Research Council establish guidance on setting the amount of time to allow suppliers to respond to tenders.***

*(2020 Report – Volume 1, p. 125, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)*

**Status—Not Implemented**

Saskatchewan Research Council has not developed guidance or formal expectations to help staff establish how long to leave tenders open to allow suppliers sufficient time to respond.

SRC does not have any formal expectations for staff to document their rationale on how long to leave a tender open (e.g., longer period based on project complexity). Good practice recognizes the open tender period can vary depending on the complexity and size of the

<sup>6</sup> The Ministry of SaskBuilds and Procurement administers the SaskTenders website ([www.sasktenders.ca](http://www.sasktenders.ca)) (27 March 2023). SaskTenders is the primary gateway for public sector tender notices for Saskatchewan. The external trade agreements (*Canadian Free Trade Agreement* and *New West Partnership*) establishes thresholds requiring organizations to post tenders on the SaskTenders website. These are required for procurements exceeding \$75,000 for goods or services, and \$200,000 for construction.



purchase; more complex or larger purchases should give suppliers more time to respond. In our testing of four purchases, we found the open tender period was within good practice (i.e., 25–35 days) for one of the four purchases. We did not see any evidence that staff evaluated how long to leave a tender open for each purchase.

SRC uses an informal minimum timeframe of 14 days to respond to tenders; however, this is a guideline, as staff occasionally use shorter periods depending on the nature of the purchase. For example, SRC uses shorter periods for request for quotations if there are limited suppliers and the product is available (i.e., SRC will not use a two-week tender period for an off-the-shelf product as extra time will not typically result in additional bidders).

Not having formal guidance on how much time to give suppliers to respond to tenders increases the risk of not giving suppliers sufficient time to respond. This increases the possibility of suppliers choosing not to respond or providing incomplete responses, resulting in fewer viable options. In addition, establishing guidance can help SRC treat suppliers fairly and equitably, and achieve best value.

### 3.3 Purchasing Card Policies Followed

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***We recommended the Saskatchewan Research Council monitor compliance with its policy for individual transaction limits when using purchasing cards.*** (2020 Report – Volume 1, p. 126, Recommendation 3; Public Accounts

Committee has not yet considered this recommendation as of May 5, 2023)

**Status**—Implemented

Saskatchewan Research Council followed its policy for purchasing card transaction limits.

SRC expects staff to use p-cards to buy smaller dollar value items, generally for purchases under \$5,000, and it now uses the same transaction limit (i.e., \$5,000) for all of its p-cards. SRC's payment system prevents purchases over the p-card limit, thus the cardholder must request a limit extension to make the purchase.

The Purchasing Card Policy and Purchasing Card Procedures gives staff clear and complete guidance on the use of p-cards. SRC reviews the policy and procedures annually.

These policies and procedures include a requirement that staff must not split purchases in order to bypass single transaction limits. We identified two transactions between January 1, 2022 and December 10, 2022 where staff potentially split transactions, but both transactions included sufficient support indicating staff appropriately followed SRC policy (i.e., staff did not circumvent policy to make the purchase using a p-card).

Adhering to p-card policies and procedures reduces the risk employees make inappropriate purchases on p-cards.

### 3.4 Monitoring of Purchasing Card Limits Needs Strengthening

***We recommended the Saskatchewan Research Council monitor the continued appropriateness of individual transaction limits on purchasing cards when approving temporary changes to dollar value limits for special circumstances.*** (2020 Report – Volume 1, p. 127, Recommendation 4; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)

**Status**—Partially Implemented

While Saskatchewan Research Council improved its processes to monitor purchasing card transaction limits when it approves temporary limit increases and extensions, further work is needed to return temporary limits to previously approved amounts in a timely manner.

SRC's P-Card Administrator reviews current purchase limits every few months for any changes (e.g., assessing whether limit increases have approvals, giving extensions or limit increases). There is no formal policy for monitoring purchase limits or for cardholders to notify the P-Card Administrator to return temporarily increased transaction limits to prior approved limits once they make a purchase. SRC staff indicated they do expect temporary increases to p-card transaction limits to return to previous limits within 60 days, although this is not formally documented and approved.

We tested eight p-card transactions where staff required a temporary transaction limit increase. For these purchases, we found:

- Four transactions where SRC obtained the appropriate approvals and appropriately reduced the transaction limit to \$5,000 within 60 days.
- Three transactions where SRC did not reduce transaction limits to previous limits (i.e., \$5,000) within 60 days (i.e., limit reduced between 82 and 152 days). For one of these transactions, SRC sent a timely request to its financial institution to reduce the limit; however, the limit remained increased for approximately four months and SRC did not follow up with the bank.
- One transaction where staff did not obtain all appropriate approvals before SRC increased the transaction limit to make the purchase. SRC appropriately reduced the limit to the previous limit amount within 60 days.

Not actively monitoring and returning temporary increases to cardholders p-card transaction limits to prior established transaction limits increases the risk of cardholders making inappropriate purchases or purchases not in accordance with SRC expectations.

### 3.5 Monitoring of Supplier Performance Required

***We recommended the Saskatchewan Research Council establish a formal process to assess and track supplier performance.*** (2020 Report – Volume 1, p. 133, Recommendation 5; Public Accounts Committee has not yet considered this recommendation as of May 5, 2023)

**Status**—Not Implemented



Saskatchewan Research Council does not formally assess, and document the results of, supplier performance. Rather, SRC takes an informal approach where staff discuss issues as they arise with suppliers and after they complete the project to address performance issues.

We tested four tenders and found SRC did not document evidence that staff considered supplier performance when evaluating suppliers in the selection process. Additionally, SRC has not developed a formal process to track suppliers' performance that key staff can use when evaluating future tenders.

Without a consistent process to assess and track the performance of suppliers, SRC increases its risk of using unqualified or inappropriate suppliers (i.e., those who did not perform well on past projects).



## Chapter 22 Saskatchewan Water Corporation—Purchasing Goods and Services

### 1.0 MAIN POINTS

Each year, Saskatchewan Water Corporation (SaskWater) purchases a variety of goods and services including professional services, materials and supplies, and repairs and maintenance. In 2021–22, SaskWater purchased \$33 million of goods and services.

By December 2022, SaskWater improved its processes to purchase goods and services. Key improvements included:

- Consistently documenting rationale and obtaining proper approval for selecting non-competitive procurement methods for purchases over \$25,000
- Reporting regularly to senior management and the Board for purchases made using sole source procurement methods
- Consistently following procurement policies when approving the purchase of goods and services

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

### 2.0 INTRODUCTION

#### 2.1 Background

Under *The Saskatchewan Water Corporation Act*, the Board of Directors is responsible for managing the business and affairs of SaskWater.<sup>1</sup> This includes overseeing the purchase of necessary goods and services.

**Figure 1** shows SaskWater's purchases of goods and services from 2020 to 2022. The yearly amount it purchases fluctuates depending on the extent to which it is expanding or maintaining the infrastructure used to deliver its water and wastewater services (e.g., wastewater facilities, pipelines).

**Figure 1—SaskWater Purchases from 2019–22**

	2019–20	2020–21	2021–22
	(in millions)		
Capital items and projects	\$ 24.4	\$ 16.2	\$ 8.8
Operations, maintenance and administration	10.1	12.0	12.0
Bulk water purchases <sup>A</sup>	11.7	11.7	12.2
<b>Total</b>	<b>\$ 46.2</b>	<b>\$ 39.9</b>	<b>\$ 33.0</b>

Source: SaskWater *Annual Report 2020–21* (pp. 54 and 68) and *Annual Report 2021–22* (pp. 68 and 81).

<sup>A</sup> SaskWater purchases bulk water from municipalities such as the City of Saskatoon, and provides this water primarily to other municipalities that do not have their own supply of drinking water.

<sup>1</sup> *The Saskatchewan Water Corporation Act*, sections 4 and 13.



SaskWater distributed the authority to make purchases throughout the Corporation with over 100 of its staff involved in purchasing goods and services. Its Corporate and Customer Services Division is responsible for making purchases related to administration (e.g., office supplies, insurance, audit, and IT services). The two units of its Operations and Engineering Division are responsible for making purchases related to infrastructure and maintenance. The Engineering unit is responsible for making purchases related to capital projects (e.g., infrastructure projects); this includes purchases with values over \$100,000. The Operations unit is responsible for making purchases related to maintenance activities (e.g., repairing water infrastructure).

SaskWater must use purchasing processes that are transparent, fair, and achieve best value. Not having adequate purchasing processes increases the risk of not receiving best value in procurements.

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the four remaining recommendations we originally made in 2018.

In 2018, we assessed Saskatchewan Water Corporation's processes to purchase goods or services for the 12-month period ended December 31, 2017. Our *2018 Report – Volume 1*, Chapter 10, concluded Saskatchewan Water Corporation had, except for the seven recommendations made, effective processes to purchase goods or services over \$25,000.<sup>2</sup>

In 2020, we completed our first follow-up audit for the period ending December 31, 2019. SaskWater implemented three of our seven recommendations.<sup>3</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SaskWater's progress toward meeting our recommendations, we used the relevant criteria from the original audit. SaskWater management agreed with the criteria in the original audit.

To complete this follow-up audit, we interviewed SaskWater staff involved in the procurement process, and reviewed Board reports, contract templates, sole-sourcing rationale documentation, and purchasing support.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation, including the date on which the Standing Committee on Crown and Central Agencies agreed to the recommendation, the status of the recommendation at December 31, 2022, and SaskWater's actions up to that date.

<sup>2</sup> *2018 Report – Volume 1, Chapter 10*, pp. 143–155.

<sup>3</sup> *2020 Report – Volume 1, Chapter 31*, pp. 281–286.

### 3.1 Procurement Policies Consistently Followed

***We recommended Saskatchewan Water Corporation follow established procurement policies when approving the purchase of goods and services.***

*(2018 Report – Volume 1, p. 152, Recommendation 6; Standing Committee on Crown and Central Agencies agreement September 17, 2019)*

**Status—Implemented**

SaskWater has documented procurement policies and communicated them to its employees. It consistently followed its procurement policies when purchasing goods and services.

SaskWater policies require its staff to obtain approval of purchases in accordance with its delegation of authority schedule. SaskWater implemented Enterprise Resource Planning (ERP) software in October 2021, which fully automated the approval process (e.g., creation of electronic purchase orders and requirement for electronic authorization from the proper SaskWater official).

Our testing of 14 purchases over \$25,000 found SaskWater consistently followed its procurement policies. We found staff obtained appropriate approval of the purchase order (e.g., by a vice president) before SaskWater committed to the purchase, included appropriate support for purchases, and properly segregated duties between the purchase and receipt of goods and services.

Proper approvals and procurement policies decrease the risk of making inappropriate purchases or using inappropriate procurement methods.

***We recommended Saskatchewan Water Corporation require staff to include documented rationale for selecting non-competitive procurement methods for purchases of \$25,000 on purchase orders submitted for approval.*** *(2018 Report – Volume 1, p. 149, Recommendation 2; Standing Committee on Crown and Central Agencies agreement September 17, 2019)*

**Status—Implemented**

SaskWater requires staff to include documented rationale when utilizing non-competitive procurement methods. SaskWater expects vice presidents to approve all sole sourced procurements over \$25,000. Our testing found SaskWater consistently documented rationale and obtained proper approval when making sole sourced procurement decisions.

SaskWater policy for sole sourced procurement requires rationale to be included with the approval memo for the procurement as to why sole sourcing is appropriate. The appropriate vice president is to review this rationale and provide approval before completing the purchase.

We tested eight sole sourced purchases made between December 1, 2021, and November 30, 2022, and found documented rationale for selecting non-competitive procurement was present for each item and was reasonable. The appropriate vice



president reviewed and approved the rationale before the purchasing process was completed.

Appropriate documentation and approval of sole sourcing decisions reduces the risk of inappropriate sole sourcing decisions taking place and mitigates the risk of SaskWater paying more than necessary for purchases.

## 3.2 Quarterly Reporting on Sole Sourced Purchases Completed

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***We recommended Saskatchewan Water Corporation require its staff to report regularly on purchases using sole sourcing to senior management and the Board.*** (2018 Report – Volume 1, p. 150, Recommendation 3; Standing Committee on Crown and Central Agencies agreement September 17, 2019)

**Status**—Implemented

SaskWater effectively tracks procurements that use sole sourced methods. SaskWater's Enterprise Resource Planning software tracks these purchases and management reports to the Audit and Finance Committee on a quarterly basis.

Our testing of two quarters from its 2022–23 fiscal year found that SaskWater prepared reports on sole sourced purchases on a quarterly basis and presented to the Audit and Finance Committee as expected. The contents of those reports matched the sole sourced purchases we tested in **Section 3.1**, verifying the accuracy and completeness of each report (i.e., reports contained all sole sourced purchases we expected).

SaskWater made 11 sole sourced purchases between December 1, 2021, and November 30, 2022.

Providing complete and regular reporting on sole sourced procurements informs the Audit and Finance Committee of the level of use of sole sourcing and provides information about SaskWater's compliance with its procurement policy.

## 3.3 Steps for Tracking Supplier Performance in Place

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***We recommended Saskatchewan Water Corporation track performance problems with suppliers in a way that this information is available to staff making purchasing decisions.*** (2018 Report – Volume 1, p. 155, Recommendation 7; Standing Committee on Crown and Central Agencies agreement September 17, 2019)

**Status**—Intent of Recommendation Met

SaskWater developed a policy and tracking sheet to track supplier performance. Beginning in September 2022, SaskWater also included requirements for vendor performance evaluations in its contracts with its suppliers (e.g., contractors, consultants).

In September 2022, SaskWater developed an appropriate Vendor Performance Management Policy and communicated it to staff.

It also developed a Vendor Performance Evaluation Form to track vendor performance. The form will track quality of work along with other important project deliverables (e.g., properly supervising staff, adhering to safety standards, meeting timelines, delivering project on time and budget). This will enable SaskWater to select vendors who demonstrated good performance on past projects.

We assessed the contents of this evaluation form and found it to be sufficient and appropriate to adequately track vendor performance.

SaskWater also implemented a vendor performance management clause into its contractor and consultant contracts since September 2022. We tested two contracts signed subsequent to September 2022 and found SaskWater included the vendor performance management clause in each signed contract as expected. The clause clearly states SaskWater will evaluate the vendor based on their performance in delivering the various deliverables in the contract.

The first contract signed with the vendor performance management clause is expected to end in February 2023. As a result, the first use of the vendor performance evaluation form is expected to occur in March 2023.

Effective evaluation and tracking of suppliers' performance allows SaskWater to identify any vendors with known performance problems. It also informs SaskWater on whether future contracts with various suppliers should be considered.



## Chapter 23

### Saskatoon School Division No. 13—Kindergarten Readiness to Learn

#### 1.0 MAIN POINTS

By January 2023, the Saskatoon Public School Division No. 13 improved its processes to monitor its success in readying students for learning in the primary grades when exiting kindergarten. It implemented three recommendations, and partially implemented two recommendations, we had first made in 2021.

The Division:

- Clearly communicated its expected frequency for assessing kindergarten students using standard assessment tools in key areas of learning (e.g., literacy and numeracy) and development by providing staff with guidance and related training
- Tracked and centrally updated a list of kindergarten students who did not participate in required learning and development reassessments
- Provided teachers with a variety of online training modules (e.g., how to perform assessments, supporting kindergarten to Grade 2 students in writing) summarizing guidance on consistent application of key instructional practices

By January 2023, the Division:

- Provided guidance to teachers on alternative tools used to assess key areas of kindergarten student readiness, but had not implemented a method to track or approve teacher-created alternate assessment tools.
- Maintained kindergarten student assessment data (e.g., Early Years Evaluation results), but did not analyze data to identify trends or areas of struggle across all schools in the Division.
- Noted kindergarten students performed poorly at three Division schools, which resulted in the Division moving pre-kindergarten programs to these schools in an effort to improve student performance in kindergarten. However, the Division did not review these pre-k students' performance once they exited kindergarten to see whether these programs improved their performance.

Not having effective processes to monitor success in readying kindergarten students for learning in the primary grades places students at greater risk of not achieving their academic, financial, and social potential.



## 2.0 INTRODUCTION

### 2.1 Background

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Saskatoon Public School Division No. 13 is the largest school division in the province, educating approximately 17,000 students in 48 elementary schools.<sup>1</sup> At September 30, 2022, the Division had 1,942 kindergarten students.<sup>2</sup>

It employs kindergarten teachers in 65 full-time equivalent positions.<sup>3</sup>

Having effective processes to monitor success in readying kindergarten students for learning prepares them for future academic success in the primary grades.

### 2.2 Focus of Follow-Up Audit

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This chapter describes our first follow up of Saskatoon Public School Division No. 13's actions on the recommendations we made in 2021. We concluded, for the period ending June 30, 2020, the Division had effective processes to monitor its success in readying students for learning in the primary grades when exiting kindergarten, except in the areas reflected in our five recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Division progress toward meeting our recommendations, we used the relevant criteria from the original audit. Division management agreed with the criteria in the original audit.

In performing this follow-up audit, we examined policies, reviewed the Division's annual assessment calendar, obtained evidence of training provided to staff and reviewed meeting minutes. We interviewed Division staff responsible for student evaluation, assessment and monitoring. We also tested a sample of kindergarten classrooms and obtained evidence of teachers reassessing students using standard assessment tools.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2023, and Saskatoon Public School Division No. 13's actions up to that date.

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<sup>1</sup> The Board of Education of the Saskatoon Public School Division No. 13 of Saskatchewan, *2021–22 Annual Report*, pp. 8, 36.

<sup>2</sup> Adapted from information provided by the Saskatoon School Division No. 13.

<sup>3</sup> *Ibid.*

<sup>4</sup> *2021 Report – Volume 1, Chapter 11*, pp. 151–170.



### 3.1 Formal Expectations Communicated for Student Assessment Frequency

***We recommended Saskatoon School Division No. 13 give schools and teachers written expectations about the minimum frequency of assessing kindergarten students using standard assessment tools in all key areas of learning and development.*** (2021 Report – Volume 1, p. 159, Recommendation 1; Public Accounts Committee agreement January 12, 2022)

**Status**—Implemented

Starting in the 2021–22 school year, Saskatoon Public School Division No. 13 provided its staff with an assessment calendar, adequately outlining how frequently staff must use standard assessment tools on kindergarten students to measure their learning (e.g., literacy and numeracy) and development.

In August 2021, administrators and teachers developed an assessment and communications plan for each school and grade level. The Division’s assessment calendar appropriately included the timing and frequency of kindergarten student assessments (see **Figure 1**) and was also included in the 2021–22 school package provided to teachers. The Division also posted the assessment calendar on an internal website for all staff.

For the nine kindergarten teachers we tested, we found all teachers performed the standard assessments in accordance with the frequency established by the Division or had reasonable explanations as to why the assessment was not available.

Clearly written expectations helps reduce the risk of misunderstandings and ensures tasks are completed as and when expected. Clear communication on timing and minimum frequency for assessments of students helps teachers collect sufficient and complete information on student learning and development in key areas.

### 3.2 Tracking and Evaluation of Alternative Assessment Tools Needed

***We recommended Saskatoon School Division No. 13 confirm alternative tools, used to assess key areas of a kindergarten student’s readiness to learn, and collect sufficient and relevant information.*** (2021 Report – Volume 1, p. 160, Recommendation 2; Public Accounts Committee agreement January 12, 2022)

**Status**—Partially Implemented

Saskatoon Public School Division No. 13 does not require teachers to vet the suitability of alternative assessment tools they plan to use in assessing key areas of learning (e.g., literacy and numeracy) and development. The Division also does not track teachers who use alternative assessment tools.

To assess student literacy and numeracy, Division management gives teachers the option of using standard assessment tools (noted in **Figure 1**) or choosing alternate literacy and numeracy screening assessment tools. Teachers can develop these assessment tools, or select tools developed elsewhere.



Figure 1—Standard Assessment Tools

Assessment Tool	Core Assessment Areas	Assessment Completion Dates
<b>Early Years Evaluation Tool—Teacher Assessment (EYE-TA)</b>	Awareness of: <ul style="list-style-type: none"> <li>• Self and environment</li> <li>• Social skills and approaches to learning</li> <li>• Cognitive skill, language and communication</li> <li>• Physical development</li> </ul>	Fall and Spring (Spring only for students who did not achieve mastery in the fall assessment)
<b>Phonological Awareness Quick Screener (PAQS)</b>	A student's phonological awareness (e.g., identifying syllables, word sounds)	January and May
<b>Alphabet Data</b>	A student's ability to recognize letter names and sounds	October and May
<b>Mathematics Quick Screener</b>	A student's development in numeracy areas of the provincial curriculum	October and June
<b>Social Emotional Rubric (SER)</b>	A student's social skills and emotional regulation	October, January, and June

Source: Adapted from Saskatoon Public School Division No. 13 records.

Since 2021, the Division developed and provided access to online modules teachers can access to learn more about topics such as assessments, foundational reading skills, and responding to early learning evaluation results. Modules related to alternative assessment tools provided teachers with sufficient guidance on the types of assessments available and who should be performing them (e.g., teacher versus speech language pathologist).

While teachers have autonomy to create tools based on their classroom and student needs, the Division does not keep track or approve teacher-created tools. Management indicated principals are responsible for ensuring teachers are both instructing and assessing kindergarten students on a daily basis through observation. Therefore, principals have knowledge of the tools teachers use to assess students, but we saw no formal evidence of approval of these tools or tracking of teachers who use self-developed assessment tools.

Not confirming whether alternative assessment tools are sufficiently robust increases the risk of teachers not collecting sufficient information to identify all of a student's potential areas of struggle in a particular subject. Not having sufficiently robust assessment tools increases the risk teachers may not identify necessary adjustments to instruction, or pursue other strategies to improve student outcomes.

### 3.3 Missed Student Reassessments Tracked

***We recommended Saskatoon School Division No. 13 understand reasons for kindergarten students who did not participate in required reassessments of student learning and development. (2021 Report – Volume 1, p. 161, Recommendation 3; Public Accounts Committee agreement January 12, 2022)***

**Status**—Implemented

Saskatoon Public School Division No. 13 centrally tracks kindergarten students who miss participating in standard reassessments.

Division management expects teachers to reassess all eligible students using standard assessment tools to measure student progress in key areas. Eligible students are those students who do not demonstrate mastery in a previous assessment. Reassessment of those students gives teachers sufficient and objective information about student progress and overall readiness to learn, and helps teachers identify continued barriers to learning and development.

The Division provided kindergarten teachers with training in January and March 2022, outlining the need for teachers to print Early Years Evaluation results and save them in student files, and to reassess students ranked as Tier II or III in their initial assessments.<sup>5</sup> Kindergarten students who score Tier II or Tier III are reassessed in the spring.

Of the nine kindergarten classrooms we tested, five students had missed reassessments (in spring 2022). Of the five students:

- Four students moved to a school outside of the Division
- One student aged out of assessment

We saw that management kept a central document on its network, listing students who missed reassessment.

At March 2023, there were 136 kindergarten students still needing reassessment across the Division.<sup>6</sup>

Having a mechanism to track whether teachers completed required reassessments of students who did not demonstrate mastery in a previous assessment decreases the risk of overlooking students. In addition, it decreases the risk of teachers collecting insufficient data about student progress, which affects their opportunity to make instructional changes to help students succeed.

### 3.4 Additional Guidance and Training Provided for Sprint Cycles

***We recommended Saskatoon School Division No. 13 provide kindergarten teachers with additional training and guidance on application of key instructional practice(s) used to increase student readiness.*** (2021 Report – Volume 1, p. 165, Recommendation 4; Public Accounts Committee agreement January 12, 2022)

**Status**—Implemented

Kindergarten teachers document their use of Sprint cycles—a key instructional practice used to increase student readiness—consistent with Saskatoon Public School Division No. 13 expectations.

<sup>5</sup> Tier II means the student is experiencing some difficulty in the areas assessed by the tool. Tier III means the student is experiencing significant difficulty. The Early Years Evaluation tool assesses a student's awareness of self and environment, social skills and approaches to learning, cognitive skills, language and communication, and physical development (fine and gross motor skills).

<sup>6</sup> Adapted from information provided by Saskatoon School Division No. 13.



**Sprint cycles** are short intensive-focused and repetitive instruction for a small group of students (approximately six students) on a specific area of focus. See **Figure 2** for a brief description of a Sprint cycle.

**Figure 2—Three Key Phases of a Sprint Cycle**

A teaching Sprint consists of three phases:

1. **Plan:** use various sources of information about student progress and achievement (including the results of student assessment data) to determine the area of focus (e.g., recognizing the letters in the student's name, counting backward from 10), which students to include, and what topic to cover (e.g., literacy, numeracy, writing). Typically includes students who are close to achieving mastery for a curricular outcome.
2. **Sprint:** puts selected students through short, manageable cycles of teaching in the classroom for the area of focus. Cycles usually occur over a three to five week period.
3. **Review:** analyze student results and progress, and repeat as necessary. Teachers typically complete Sprints three to five times during the school year.

Source: Adapted from Saskatoon Public School Division No. 13 materials.

As described in **Figure 2**, the Division expects teachers to use Sprint cycles to adjust their normal classroom instruction for identified areas where students need improvement. It expects teachers to document their planned and actual use of Sprint cycles. Sprint data includes the topic (area of focus), which students participated, student progress and lessons learned. Management informed teachers of this expectation via training provided during the 2021–22 school year.

For all five Sprint cycles we tested, each documented reasonable rationale for the topics chosen, the students included, and the results of the Sprint cycle. Principals appropriately approved each Sprint cycle.

Sprint cycles are a key strategy to drive adjustments in instruction and to improve student outcomes, and consistent use can help this strategy to effectively support students in achieving curricular outcomes. Adequate training and guidance for Sprint cycles ensures they are delivered in the most efficient and effective way for students and teachers.

### 3.5 Division-Wide Analysis of Student Assessment Results Needed

***We recommended Saskatoon School Division No. 13 analyze kindergarten assessment data to identify trends and common areas of struggle across all schools in the Division.*** (2021 Report – Volume 1, p. 168, Recommendation 5; Public Accounts Committee agreement January 12, 2022)

**Status**—Partially Implemented

While Saskatoon Public School Division No. 13 prepares reports for its Board of Trustees, it does not perform any kindergarten student data analysis to identify root causes for school or Division-wide gaps.

Kindergarten teachers and speech language pathologists test students periodically throughout the school year to determine student-learning progress. Teachers meet with Division management to discuss results and identify additional supports needed for students (e.g., special education consultants).

Additionally, the Division's Board of Trustees annually receives reporting on kindergarten student progress. It reports information on:

- Attendance
- Alphabet recognition (both upper and lower case)
- Alphabet sounds
- Phonological awareness
- Social emotional rubric results
- Early Years Evaluation results<sup>7</sup>

Our review of both Board reporting and internal consultations noted that while the Division collected data, it has further work to do in analyzing trends and root causes of reported results (e.g., student attendance, teacher experience, class sizes). For example, there may be some schools with more kindergarten students below the appropriate development level than average, and the Division should determine why.

During the 2021–22 school year, the Division noted three schools had kindergarten students performing at a lower level than expected resulting in it moving pre-kindergarten programs to these schools. We expected the Division to review these pre-k students' performance once they exited kindergarten to see whether these programs improved student performance. The Division had not performed this analysis.

Without a robust analysis of kindergarten student data, the Division may not identify root causes for issues at certain schools or Division-wide gaps. A thorough analysis of student data will also support decisions for how it directs resources to its schools.

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<sup>7</sup> Kindergarten Early Years Evaluation results for spring 2021 showed 77% of students exiting kindergarten were at the appropriate development level. In spring 2022, these results increased slightly to 79%.



## Chapter 24

# SaskBuilds and Procurement—Securing the Data Centre

### 1.0 MAIN POINTS

The Ministry of SaskBuilds and Procurement provides IT services to its clients—government ministries and other government agencies. The Ministry utilizes a data centre that houses computer network equipment and servers supporting client systems and data. The Ministry contracts a service provider to deliver these IT services and operate the data centre. Firewalls are in place to prevent unwanted access to the data centre.

As of December 2022, the Ministry was still working with its service provider to properly configure its data centre firewalls to restrict inappropriate access by updating the firewall rules to safeguard the network. Inadequate firewall configuration and inappropriately defined firewall rules increases the risk of a security breach. The Ministry still has about 87 high risk and critical firewall rules to analyze and address.

### 2.0 INTRODUCTION

The Ministry of SaskBuilds and Procurement provides IT services to government ministries and agencies using a data centre. Since 2010, the Ministry outsourced the data centre to a service provider.<sup>1</sup>

See **Section 4.0** for a listing of the ministries and agencies (i.e., clients) using the data centre for their IT systems and data at December 2022.

### 2.1 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the one outstanding recommendation related to configuring the data centre firewalls we made in our *2019 Report – Volume 1*, Chapter 14.<sup>2</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendation, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we assessed the configuration of the data centre's firewalls and reviewed the Ministry's process to update firewall rules.

<sup>1</sup> The IT data centre for government ministries was implemented in May 2005.

<sup>2</sup> *2019 Report – Volume 1, Chapter 14*, pp. 217–220.



## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2022, and the Ministry's actions up to that date.

### 3.1 Updating of Firewall Configuration Ongoing

***We recommended the Ministry of SaskBuilds and Procurement work with its service provider to configure its data centre firewalls to restrict inappropriate access.*** (2019 Report – Volume 1, p. 219, Recommendation 1; Public Accounts Committee agreement February 26, 2020)

**Status**—Partially Implemented

The Ministry of SaskBuilds and Procurement has progressed in updating its data centre's firewall rules. Firewall rules are the access control mechanism used by firewalls to safeguard a network from harmful applications and unauthorized access. The Ministry still has about 87 high risk and critical firewall rules to analyze and address.

By December 2022, the Ministry implemented a firewall analyzer to continually track and monitor firewall rules.<sup>3</sup> It also developed Firewall Analyzer Procedures for tracking firewall rule changes and insecure firewall remediation. The analyzer has tracked firewall changes since August 2022, and will do so going forward. It also detects insecure firewall rules (i.e., rules that do not align with security requirements).

The Ministry also implemented a process to manually assess the firewall rules which existed prior to August 2022. It reviews approximately 200 rules on a bi-weekly basis. It is focused on reviewing and updating those firewall rules it determined as posing the greatest risk to client data and systems.

At December 2022, management indicated it had updated the high risk and critical firewall rules that had no impact on business operations. The Ministry continues to address the remaining 87 high risk and critical firewall rules. Once this is completed, the Ministry plans to address its less risky firewall rules. At December 2022, the Ministry has about 450 less risky firewall rules to assess. The Ministry expects to be done this work by 2024–25.

We found the Ministry updated about 140 of its data centre's existing firewall rules in 2022 however, it rolled back some of the changes due to unforeseen impacts on clients (e.g., caused issues with cheque printing).

We assessed firewall rules that had not been updated and found a number of firewall rules that are overly permissive (i.e., the rule may allow more access than required for the service or application to properly function). For example, one firewall rule exception allows clear text transmission, which increases the risk that a user's credentials could be obtained. The Cybersecurity Risk Management Branch within the Ministry of SaskBuilds and

<sup>3</sup> Analyzing and updating firewall rules is an ongoing process. The analysis process includes, but is not limited to, identification of firewall rules exceptions and assessment of what services are impacted by the rule, the purpose of the rule, the risk associated with the rule, and the decision made on the rule (e.g., firewall rule removed, further analysis required after assessment).



Procurement identified the risk, communicated it to the client, and the client accepted the risk and implemented mitigating controls (i.e., use of secure transfer protocol for sensitive and confidential information). The client has yet to implement a risk response plan to eliminate the risk completely.

The Ministry continues to work with its service provider, and clients, to address firewall rules and the associated risks.

Having inappropriately defined firewall rules increases the risk of unwanted access to the data centre (e.g., security breach).<sup>4</sup>

## 4.0 LIST OF CLIENTS AS OF DECEMBER 2022

### **Ministries**

Ministry of Advanced Education  
 Ministry of Agriculture  
 Ministry of Corrections, Policing and  
 Public Safety  
 Ministry of Education  
 Ministry of Energy and Resources  
 Ministry of Environment  
 Ministry of Finance  
 Ministry of Government Relations  
 Ministry of Highways

Ministry of Immigration and Career Training  
 Ministry of Justice and Attorney General  
 Ministry of Labour Relations and  
 Workplace Safety  
 Ministry of Parks, Culture and Sport  
 Ministry of SaskBuilds and Procurement  
 Ministry of Social Services  
 Ministry of Trade and Export Development  
 Executive Council  
 Public Service Commission

### **Agencies**

Apprenticeship and Trade Certification  
 Commission  
 Financial and Consumer Affairs Authority  
 of Saskatchewan  
 Global Transportation Hub Authority  
 Public Guardian and Trustee of  
 Saskatchewan

Saskatchewan Housing Corporation  
 Saskatchewan Liquor and Gaming Authority  
 Saskatchewan Municipal Board  
 Technical Safety Authority of Saskatchewan  
 Water Security Agency

<sup>4</sup> The Ministry uses a risk-based approach to maintain the security of its data centre network, and implemented a number of other changes (e.g., endpoint protection) in addition to updating firewall rules to help reduce its overall risk of a network security breach.



## Chapter 25

# St. Paul's Roman Catholic Separate School Division No. 20—Promoting Good Student Health

### 1.0 MAIN POINTS

As one of Saskatchewan's 27 school divisions, St. Paul's Roman Catholic Separate School Division No. 20 is responsible for promoting good student health and physical fitness. Research indicates that physically active and properly nourished students are better learners.<sup>1</sup>

As at December 2022, the Division is making healthy food and beverage options available to its high school students in vending machines. We found over two-thirds of items in vending machines at the two high schools we visited aligned with Ministry nutritional guidance. Healthy options in the vending machines included granola and fruit bars, and baked crackers.

Providing healthy food choices to students increases the likelihood of students having the right nourishment to learn. It also supports the Division in meeting its strategic goal of increasing the health and fitness of its students.

### 2.0 INTRODUCTION

#### 2.1 Background

Under *The Education Act, 1995*, Boards of school divisions are responsible for the administration and management of schools, with oversight from the Ministry of Education. The Act specifies that schools are to provide instruction and activities to promote the good health and physical fitness of students.<sup>2</sup>

St. Paul's Roman Catholic Separate School Division No. 20 is Saskatchewan's largest Catholic school division with 50 schools and over 19,500 students.<sup>3</sup> In common with other school divisions, it is responsible for promoting good health and physical fitness of students within its division.

One of the Division's strategic priorities is to improve student learning and achievement while one of its supporting goals is "to commit to increasing the health and fitness of all students by ensuring a culture of student engagement and participation as foundational in our curricular and extra-curricular opportunities for students."<sup>4</sup>

Good nutrition for children and youth supports their readiness for learning and is foundational to student success. Schools play an important role in preparing students for

<sup>1</sup> Veuglers and Schwartz, *Comprehensive School Health in Canada*, in *Canadian Journal of Public Health, Supportive Environments for Learning: Healthy Eating and Physical Activity within Comprehensive School Health*, July/August 2010, p. 7.

<sup>2</sup> *The Education Act, 1995*, (s. 188).

<sup>3</sup> St. Paul's Roman Catholic Separate School Division No. 20, *2021–22 Annual Report*, p. 8. The Division has 43 elementary schools, 6 high schools and 1 associate high school.

<sup>4</sup> St. Paul's Roman Catholic Separate School Division No. 20, *Board of Education Priorities and Goals*.



the future and well-nourished students are more likely to achieve their academic potential, physical development, mental growth, and lifelong health and well-being.<sup>5</sup>

## 2.2 Focus of Follow-Up Audit

In 2015, we assessed St. Paul's Roman Catholic Separate School Division No. 20's processes to promote good student health and physical fitness. Our *2015 Report – Volume 2*, Chapter 40, concluded the Division had effective processes other than the matters reflected in our five recommendations.<sup>6</sup> By March 2021, the Division fully implemented four recommendations and partially implemented one recommendation.<sup>7</sup>

This chapter describes our third follow-up audit of management's actions on the one outstanding recommendation.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Division management agreed with the criteria in the original audit.

In this follow-up audit, we interviewed principals of select schools and key management staff of the Division. We also conducted on-site observations, and examined Division policies and other applicable documentation.

## 3.0 STATUS OF RECOMMENDATION

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2022, and the Division's actions up to that date.

### 3.1 Healthy Food and Beverage Options Available to Students

***We recommended St. Paul's Roman Catholic Separate School Division No. 20 provide principals with criteria to guide their assessment and selection of health and physical fitness initiatives at the school level.***

(*2015 Report – Volume 2*, p. 288, Recommendation 3; Public Accounts Committee agreement September 14, 2016)

**Status**—Implemented

As at December 2022, St. Paul's Roman Catholic Separate School Division No. 20 is providing high school students with healthy food and beverage options in its vending machines. As previously reported, the Division implemented physical fitness initiatives in relation to this recommendation in 2019.<sup>8</sup>

<sup>5</sup> *Nourishing Minds: Eat Well – Learn Well – Live Well*, p. 5. [publications.saskatchewan.ca/api/v1/products/76416/formats/85696/download](https://publications.saskatchewan.ca/api/v1/products/76416/formats/85696/download) (11 January 2023).

<sup>6</sup> *2015 Report – Volume 2*, Chapter 40, pp. 279–291.

<sup>7</sup> *2019 Report – Volume 1*, Chapter 40, pp. 347–352 and *2021 Report – Volume 1*, Chapter 30, pp. 281–283.

<sup>8</sup> *2019 Report – Volume 1*, Chapter 40, pp. 347–352.

The Division's nutrition policy guides provision of all foods served or sold to students. It revised its nutrition policy in June 2021, and provided the revised policy to principals. The Division expects its schools to restrict beverages in its vending machines from including regular and diet carbonated soft drinks, fruit drinks with less than 100% juice, or energy drinks with caffeine. Further, it expects foods and beverages served and sold to students to align with Ministry of Education nutritional guidance.<sup>9</sup>

We found over two-thirds of items in vending machines at the two high schools we visited aligned with Ministry guidance. For example, at one high school, we observed 12 healthy food options, and noted one instance of a deep-fried snack and one instance of a chocolate bar available among the choices. Healthier options in the vending machines included granola and fruit bars, and baked crackers.

Providing healthy food choices to students increases the likelihood of students having the right nourishment to learn. It also supports the Division in meeting its strategic goal of increasing the health and fitness of its students.

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<sup>9</sup> Ministry guidance emphasizes choosing fresh fruit and vegetables, whole grains, unsweetened milk, lean meats, and foods that are lower in fat, sugar and salt, and high in fibre. [www.saskatchewan.ca/government/education-and-child-care/facility-administration/services-for-school-administrators/student-wellness-and-wellbeing/nutrition](http://www.saskatchewan.ca/government/education-and-child-care/facility-administration/services-for-school-administrators/student-wellness-and-wellbeing/nutrition) (10 January 2023).



## Chapter 26

# Water Security Agency—Regulating Water Use

### 1.0 MAIN POINTS

The Water Security Agency is responsible for monitoring water allocation and usage to ensure a sustainable water supply in Saskatchewan by issuing water-use licenses. Irrigation and municipal water comprise the largest two uses of water, accounting for almost 80% of the surface water currently allocated in the province.

By March 2023, the Agency improved some of its processes to regulate water use to support a sustainable water supply. It implemented two recommendations we first made in 2020, and it made progress on one other. However, the Agency did not make significant progress on the four other recommendations.

The Agency still needs to:

- Implement written procedures for estimating and recording licensed water use
- Actively monitor whether the over 16,000 water-use licensees comply with key water-use licence conditions, such as whether licensees use more water than allowed
- Develop written enforcement procedures for staff when the Agency identifies non-compliant licensed water users
- Periodically give senior management written reports on non-compliance with key water-use licence conditions, and related enforcement strategies and actions
- Develop written procedures for processing and approving applications for water use

The Agency used its four-year strategic plan, as well as its annual business plan to outline its key actions for regulating water use and completion date targets for those actions.

It also clearly documented key components (e.g., annual precipitation) to consider when predicting water availability of a certain water source. The Agency created a template with minimum content requirements for water availability studies, which encourages staff to consider all required information when making decisions on water allocation.

Effective monitoring of water allocations and usage is key to Saskatchewan having a sustainable supply of water available. A safe and secure water supply is essential to Saskatchewan's continued economic development and high standard of living for both current and future generations.



## 2.0 INTRODUCTION

### 2.1 Background

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The Water Security Agency is responsible for managing the province's water supply, protecting water quality, ensuring safe drinking water, managing dams and water supply channels, reducing flood and drought damage, and providing information on water.<sup>1</sup> Part of this responsibility is to plan for sustainable use of water including authorizing individuals and companies to draw water from ground (e.g., aquifers) or surface (e.g., rivers, lakes) water sources.<sup>2,3</sup>

In 2022, the Agency granted approval for approximately 16,900 long-term and 1,800 temporary water-use licences.<sup>4</sup>

A safe and secure water supply is essential to the province's continued economic development and high standard of living. Irrigation and municipal water comprise the largest two uses of water in Saskatchewan, accounting for almost 80% of the surface water currently allocated.<sup>5</sup>

### 2.2 Focus of Follow-Up Audit

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This chapter describes our first follow-up audit of management's actions on the recommendations we originally made in 2020.<sup>6</sup>

In 2020, we assessed whether the Water Security Agency had effective processes to regulate water use (subject to regulation) to support a sustainable water supply. Our *2020 Report – Volume 1*, Chapter 13, concluded that, for the 12-month period ended December 31, 2019, the Water Security Agency had, other than in the areas of our seven recommendations, effective processes to regulate water use to support a sustainable water supply.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Agency's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Agency management agreed with the criteria in the original audit.

To perform this follow-up audit, we interviewed Agency staff to discuss key actions taken since our 2020 audit to implement the recommendations. We reviewed the updated strategic plan, policies, templates, and decision records. We also tested water availability studies and water licence applications.

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<sup>1</sup> Water Security Agency, *Business Plan 2022–23*, p. 3.

<sup>2</sup> An aquifer is an underground layer of water-bearing rock used for water extraction.

<sup>3</sup> *The Water Security Agency Act*, s. 50–58.

<sup>4</sup> Adapted from Water Security Agency records.

<sup>5</sup> Ministry of Environment, *2021 State of the Environment Report*, pp. 36–37.

<sup>6</sup> *2020 Report – Volume 1*, Chapter 13, pp. 175–197.



## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 7, 2023, and the Water Security Agency's actions up to that date.

### 3.1 Key Actions and Completion Date Targets Set

***We recommended the Water Security Agency update completion date targets for relevant key actions originally set in its 25 Year Saskatchewan Water Security Plan pertaining to regulating water use to ensure water sustainability.*** (2020 Report – Volume 1, p. 180, Recommendation 1; Public Accounts Committee agreement October 19, 2022)

**Status**—Implemented

The Water Security Agency set its key actions relating to regulating water use in its *Strategic Plan for 2022–2026*. The Agency uses its four-year strategic plan, as well as its annual business plan to outline its key actions and completion date targets.

The Agency replaced its *25 Year Saskatchewan Water Security Plan* with a four-year strategic plan in 2022.

The Agency utilizes its business plan each year to identify which items from the strategic plan it prioritizes for the upcoming year. The Agency outlines goals for the next four years in its strategic plan, while considering which of those it wants to prioritize for the upcoming 12 months in its annual business plan.

The Agency's *Business Plan 2022–23* included key actions such as expanding new irrigation opportunities through continuous planning and development of six small irrigation projects. We found the actions included completion date targets (i.e., due before the end of 2022–23).

Having key actions outlined with completion target dates helps the Agency to achieve its goal of ensuring the sustainability of surface and groundwater supplies.

### 3.2 Written Procedures Not Developed for Assessing Water-Use Licence Applications

***We recommended the Water Security Agency develop written procedures for processing and approving applications for water use.*** (2020 Report – Volume 1, p. 186, Recommendation 2; Public Accounts Committee agreement October 19, 2022)

**Status**—Not Implemented

The Water Security Agency has not yet developed written procedures for processing and approving applications for water use.



In June 2022, the Agency established a Standards Unit to develop these procedures (e.g., checklists); however, at March 2023, it did not have draft procedures.

The Agency did develop an electronic decision record that improves documentation for water-use application files, which are either paper or electronic. The decision record allows staff to document their decisions and additional information for the application files.

We tested 15 water-use application files to assess whether staff properly completed the decision record. We found three files where staff did not fill out the record correctly.

- For one application, staff did not sufficiently document their assessment of whether ground water supply was available to issue or renew the water-use licence.
- For one application, the approval date of the decision record was one day after the Agency issued the water-use licence.
- For one application, the licence-issue date did not match the correct date on the decision record (i.e., the date in the IT system was a month prior to the actual licence-issue date). If the Agency uses the IT system to monitor the terms of the licence, it would be using the wrong date.

Not having clear, written guidance increases the risk of the Agency treating applicants inequitably. In addition, not having written procedures for staff to follow when assessing water-use licence applications increases the risk of staff not obtaining and maintaining sufficient information to support the Agency's decisions. Furthermore, written guidance allows for knowledge transfer when staff turnover occurs.

### 3.3 Key Judgments in Surface Water Availability Studies Documented

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***We recommended the Water Security Agency clearly document its consideration of key components used to predict water availability of a proposed water source before related surface water-use licences are approved.*** (2020 Report – Volume 1, p. 189, Recommendation 3; Public Accounts Committee agreement October 19, 2022)

**Status**—Implemented

The Water Security Agency clearly documented key components considered when predicting water availability of a proposed surface water source.

The Agency created a response template for staff when creating water availability studies for surface water. This template includes the minimum content requirements (e.g., location, type of water supply evaluation) needed as part of the key components (e.g., annual precipitation, flow into a water body from snow melt) considered in the studies.

We tested a sample of eight water availability studies the Agency completed since the implementation of the template. We found all eight items tested included the minimum requirements as indicated in the template. All studies included the key components and

judgments essential in assessing water availability of a proposed water source before approving the related surface water-use licence.

Considering and documenting key components and judgments for water availability studies helps the Agency create accurate studies and verify staff considered all required information when making decisions about water supplies. Consistent documentation of decisions also retains and transfers information when staff turnover occurs.

### 3.4 Written Procedures for Estimating Licensed Water Use Needed

***We recommended the Water Security Agency implement written procedures about estimating and recording licensed water use.*** (2020 Report – Volume 1, p. 192, Recommendation 4; Public Accounts Committee agreement October 19, 2022)

**Status**—Not Implemented

The Water Security Agency does not have sufficient written procedures for estimating and recording licensed water use.

The Agency finalized a procedures guide in October 2022 for collecting and processing water use data, and estimating water usage. The guide included adequate guidance for staff on collecting actual water-use data. For example, it provided guidance on how and where to save usage reports and guidance on properly recording water usage using the correct unit for water (e.g., cubic metres). This is important because in our 2020 audit we found instances where the Agency incorrectly recorded information because it recorded incorrect units of measurement.

We found this guide did not provide enough detail for staff to consider and document when creating water-use estimations. We evaluated documentation on how staff made previous estimates in addition to the new procedures guide. We found the steps staff took to estimate water use for 2021 did not match the procedures guide, and staff did not clearly document their considerations in estimating water use for each licensee.

The Agency requires licensees to submit water usage reports by the end of January. Staff then enter the data into an IT system and estimate water use for any licensees who do not submit actual usage by the end of March. The Agency implemented a new IT system in June 2022. The Agency does not have processes to verify the completeness and accuracy of the data in the IT system other than checking the previous year's data for a licensee when they enter the next year's water usage or estimate.

As of March 7, 2023, the Agency had not entered the 2022 estimated water-usage data into its IT system, so we were unable to assess it.

Inconsistent estimates and records about water use reduces the ability to know the actual impact of use on a water source or on an individual licensee basis (e.g., to assess whether licensees comply with approved annual water allocations). Having robust processes to record actual reported water use and to make and record estimates in its IT system, will help the Agency keep accurate records on water use.



### 3.5 Monitoring Water-Use Licence Compliance Needed

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***We recommended the Water Security Agency actively monitor whether water-use licensees comply with key water-use licence conditions.***

(2020 Report – Volume 1, p. 193, Recommendation 5; Public Accounts Committee agreement October 19, 2022)

**Status**—Not Implemented

The Water Security Agency has not taken significant steps to monitor whether water-use licensees comply with key water-use licence conditions.

As of March 2023, management has a draft *Risk-based Regulatory Compliance Framework Plan*. The Agency indicated it will use this plan to develop further compliance processes, including monitoring of licence conditions. The Agency has not yet documented how it will assess compliance or what it considers as key water-use licence conditions.

Because it had not made improvements in this area, the Agency was not assessing whether licensees used more water than allocated.<sup>7</sup>

Not actively monitoring water-use licensees' compliance with conditions may result in licensees using more water than allocated that can result in a number of risks, including:

- The Agency making inappropriate decisions on water allocation
- Water not available for other licensed water users
- Environment negatively impacted if usage reduces a water source more than planned or entirely depletes it
- Jeopardizing water body sustainability

### 3.6 Enforcement Procedures Required

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***We recommended the Water Security Agency develop written enforcement procedures for staff to follow when the Agency identifies licensed water users not complying with water-use licences.*** (2020 Report – Volume 1, p. 194, Recommendation 6; Public Accounts Committee agreement October 19, 2022)

(2020 Report – Volume 1, p. 194, Recommendation 6; Public Accounts Committee agreement October 19, 2022)

**Status**—Not Implemented

The Water Security Agency has not developed written enforcement procedures for staff to follow for non-compliant licensed water users.

The Agency created draft principles for regulation and compliance in 2022. Agency management indicated these overarching principles will help the Agency develop procedures for staff when it identifies non-compliance.

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<sup>7</sup> In our 2020 audit, we found seven licensees exceeded their allocation by a significant amount (more than 100 million litres) at least once during 2014 to 2018.

By not having effective written processes to enforce water-use licence conditions or consequences for significant non-compliance, the Agency increases the risk that licensees continue to violate licence conditions without consequence. Licensees may continue to not provide the Agency with actual water-use reporting (if required) or exceed their allocation.

### 3.7 More Robust Reporting to Senior Management on Water-Use Enforcement Program Needed

***We recommended the Water Security Agency periodically give senior management written reports on non-compliance with key water-use licence conditions and related enforcement strategies and actions.*** (2020 Report – Volume 1, p. 195, Recommendation 7; Public Accounts Committee agreement October 19, 2022)

**Status**—Partially Implemented

The Water Security Agency took steps toward identifying how to communicate non-compliance with senior management, but it has not yet provided senior management with written reports on non-compliance with key water-use licence conditions.

The Agency developed a template for quarterly reporting to senior management that includes non-compliance information. As of March 2023, the Agency has not provided written reports to senior management using this template.

By not reporting this information to senior management, the Agency risks being unaware of the nature and extent of non-compliance and related implications. Senior management may not have the necessary information to verify staff take sufficient and appropriate action on non-compliance if they are not informed. This can result in water-use licensees not complying with water-use licence conditions and misusing water resources.



## Appendix 1

### Agencies Subject to Examination under *The Provincial Auditor Act* and Status of Audits

The Office of the Provincial Auditor's goal is to give the Legislative Assembly timely Reports on the results of our examinations. We do not delay our Reports to accommodate incomplete audits, but rather include the results in a future Report. We aim to report the results of our annual integrated audits of agencies with December fiscal year-ends in the spring (i.e., Report – Volume 1) and agencies with March fiscal year-ends in the fall (i.e., Report – Volume 2). We report the results of our follow-up and performance audits in the Report following their completion.

The table below lists the agencies subject to examination under *The Provincial Auditor Act* at December 31, 2022, along with their fiscal year-end. Agencies subject to our examination include ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, other agencies that administer public money, and offices of the Legislative Assembly.

For each of these agencies, the table sets out the status of our annual integrated audits at May 5, 2023. It also indicates whether we are reporting, or have reported, matters for the Assembly's attention within the last 12 months, and if so, it identifies the relevant Report.

Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Government of Saskatchewan—Summary Financial Statements	March 31	Complete	No
<b>Ministries and Secretariats:</b>			
Ministry of Advanced Education	March 31	Complete	Yes/2022 V2
Ministry of Agriculture	March 31	Complete	No
Ministry of Corrections, Policing, and Public Safety	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Education	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Energy and Resources	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Environment	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Finance	March 31	Complete	Yes/2022 V2
Ministry of Government Relations	March 31	Complete	No
Ministry of Health	March 31	Complete	Yes/2023 V1
Ministry of Highways	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Immigration and Career Training	March 31	Complete	No
Ministry of Justice and Attorney General	March 31	Complete	Yes/2023 V1
Ministry of Labour Relations and Workplace Safety	March 31	Complete	No
Ministry of Parks, Culture and Sport	March 31	Complete	Yes/2022 V2
Ministry of SaskBuilds and Procurement	March 31	Complete	Yes/2023 V1
Ministry of Social Services	March 31	Complete	Yes/2022 V2 & 2023 V1
Ministry of Trade and Export Development	March 31	Complete	No



Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Executive Council	March 31	Complete	Yes/2022 V2
Firearms Secretariat	March 31	Complete	No
Public Service Commission	March 31	Complete	No
<b>Crown Agencies:</b>			
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No
All Nations' Healing Hospital Inc.	March 31	Complete	Yes/2022 V2
Bethany Pioneer Village Inc.	March 31	Complete	No
Border-Line Housing Company (1975) Inc.	March 31	Complete	No
Carlton Trail College	June 30	Complete	No
Century Plaza Condominium Corporation	March 31	Complete	No
Chinook School Division No. 211	August 31	Complete	No
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Complete	No
Circle Drive Special Care Home Inc.	March 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Conseil des Écoles Fransaskoises No. 310	August 31	Complete	No
Creative Saskatchewan	March 31	Complete	No
Creighton School Division No. 111	August 31	Complete	No
Cumberland College	June 30	Complete	No
Cupar and District Nursing Home Inc.	March 31	Complete	No
Duck Lake and District Nursing Home Inc.	March 31	Complete	No
eHealth Saskatchewan	March 31	Complete	Yes/2022 V2
Financial and Consumer Affairs Authority of Saskatchewan	March 31	Complete	No
Foyer St. Joseph Nursing Home Inc.	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Complete	No
Good Spirit School Division No. 204	August 31	Complete	No
Government House Foundation, The	March 31	Complete	No
Great Plains College	June 30	Complete	No
Health Quality Council	March 31	Complete	No
Health Shared Services Saskatchewan (3sHealth)	March 31	Complete	No
Holy Family Roman Catholic Separate School Division No. 140	August 31	Complete	No
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Complete	No
Horizon School Division No. 205	August 31	Complete	No
Île-à-la-Croix School Division No. 112	August 31	Complete	No
Innovation Saskatchewan	March 31	Complete	No
Jubilee Residences Inc.	March 31	Complete	No
Lakeview Pioneer Lodge Inc.	March 31	Complete	No
Law Reform Commission of Saskatchewan	March 31	Complete	No
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Complete	No
Living Sky School Division No. 202	August 31	Complete	No



Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Lloydminster Public School Division No. 99	August 31	Complete	No
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Complete	No
Lumsden & District Heritage Home Inc.	March 31	Complete	No
Lutheran Sunset Home of Saskatoon	March 31	Complete	No
Mennonite Nursing Homes Incorporated	March 31	Complete	No
Métis Development Fund	December 31	Complete	No
Mont St. Joseph Home Inc.	March 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
North East School Division No. 200	August 31	Complete	No
North West College	June 30	Complete	No
Northern Lights School Division No. 113	August 31	Complete	Yes/2023 V1
Northlands College	June 30	Complete	No
Northwest School Division No. 203	August 31	Complete	No
Oliver Lodge	March 31	Complete	No
Operator Certification Board	March 31	Complete	No
Parkland College	June 30	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	Yes/2022 V2
Prairie South School Division No. 210	August 31	Complete	Yes/2023 V1
Prairie Spirit School Division No. 206	August 31	Complete	Yes/2023 V1
Prairie Valley School Division No. 208	August 31	Complete	No
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Complete	No
Providence Place for Holistic Health Inc.	March 31	Complete	No
Provincial Archives of Saskatchewan	March 31	Complete	No
Provincial Capital Commission	March 31	Complete	No
Radville Marian Health Centre Inc.	March 31	Complete	No
Raymore Community Health and Social Centre	March 31	Complete	No
Regina Lutheran Housing Corporation	March 31	Complete	No
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	Yes/2023 V1
Regina School Division No. 4	August 31	Complete	No
Santa Maria Senior Citizens Home Inc.	March 31	Complete	No
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Association of Health Organizations Inc.	March 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	Yes/2022 V2 & 2023 V1
Saskatchewan Centre of the Arts	March 31	Complete	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	No
Saskatchewan Health Authority	March 31	Complete	Yes/2022 V2 & 2023 V1
Saskatchewan Health Research Foundation	March 31	Complete	No



Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Saskatchewan Healthcare Recruitment Agency	March 31	Note 4	
Saskatchewan Heritage Foundation	March 31	Complete	No
Saskatchewan Housing Corporation	December 31	Complete	No
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	Yes/2022 V2
Saskatchewan Indigenous Investment Finance Corporation	March 31	Note 5	
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Liquor and Gaming Authority	March 31	Complete	Yes/2022 V2
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	March 31	Complete	No
Saskatchewan Polytechnic	June 30	Complete	Yes/2022 V2 & 2023 V1
Saskatchewan Public Safety Agency	March 31	Complete	Yes/2022 V2
Saskatchewan Research Council	March 31	Complete	Yes/2023 V1
Saskatchewan Rivers School Division No. 119	August 31	Complete	No
Saskatoon Convalescent Home	March 31	Complete	No
Saskatoon School Division No. 13	August 31	Complete	Yes/2023 V1
SaskBuilds Corporation	March 31	Complete	No
Sherbrooke Community Society Inc.	March 31	Complete	No
SLGA Holding Inc.	March 31	Complete	No
SLGA Retail Inc.	March 31	Complete	No
Société Joseph Breton Inc.	March 31	Complete	No
South East Cornerstone School Division No. 209	August 31	Complete	No
Southeast College	June 30	Complete	No
Spruce Manor Special Care Home Inc.	March 31	Complete	No
St. Ann's Senior Citizens Village Corporation	March 31	Complete	No
St. Anthony's Hospital	March 31	Complete	No
St. Joseph's Home for the Aged	March 31	Complete	No
St. Joseph's Hospital (Grey Nuns) Gravelbourg	March 31	Complete	No
St. Joseph's Hospital of Estevan	March 31	Complete	No
St. Joseph's Integrated Health Centre Macklin Inc.	March 31	Complete	No
St. Paul Lutheran Home of Melville	March 31	Complete	No
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	Yes/2023 V1
St. Paul's (Grey Nuns) of Saskatoon	March 31	Note 1	
St. Peter's Hospital	March 31	Complete	No
Strasbourg and District Health Centre	March 31	Complete	No
Sun West School Division No. 207	August 31	Complete	Yes/2023 V1
Sunnyside Adventist Care Centre	March 31	Complete	No
TecMark International Commercialization Inc.	March 31	Note 1	
The Qu'Appelle Diocesan Housing Company	March 31	Complete	No
The Salvation Army—William Booth Special Care Home	March 31	Complete	No
Tourism Saskatchewan	March 31	Complete	No

Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Warman Mennonite Special Care Home Inc.	March 31	Complete	No
Water Security Agency	March 31	Complete	Yes/2022 V2 & 2023 V1
Western Development Museum	March 31	Complete	Yes/2022 V2
Workers' Compensation Board	December 31	Complete	Yes/2023 V1
<b>CIC Crown Corporations and related agencies:</b>			
101069101 Saskatchewan Ltd.	March 31	Note 1	
Battleford International, Inc.	March 31	Note 1	
Bayhurst Energy Services Corporation	March 31	Note 1	
Bayhurst Gas Limited	March 31	Note 1	
BG Storage Inc.	March 31	Note 1	
CIC Asset Management Inc.	March 31	Complete	No
Coachman Insurance Company	December 31	Complete	No
Crown Investments Corporation of Saskatchewan	March 31	Complete	No
DirectWest Corporation	March 31	Complete	No
Manalta Investment Company Ltd.	March 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	March 31	Note 1	
Nokomis Holding Inc.	March 31	Note 1	
Northpoint Energy Solutions Inc.	March 31	Complete	No
Saskatchewan Auto Fund	March 31	Complete	No
Saskatchewan First Call Corporation	March 31	Note 1	
Saskatchewan Gaming Corporation	March 31	Complete	No
Saskatchewan Government Insurance	March 31	Complete	Yes/2022 V2
Saskatchewan Opportunities Corporation	March 31	Complete	No
Saskatchewan Power Corporation	March 31	Complete	No
Saskatchewan Telecommunications	March 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	March 31	Complete	No
Saskatchewan Telecommunications International, Inc.	March 31	Complete	No
Saskatchewan Water Corporation	March 31	Complete	Yes/2023 V1
SaskEnergy Incorporated	March 31	Complete	No
SaskTel International Consulting, Inc.	March 31	Note 1	
SaskTel Investments Inc.	March 31	Note 1	
SecurTek Monitoring Solutions Inc.	March 31	Complete	No
SGC Holdings, Inc.	March 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding Inc.	March 31	Note 1	
Stentor Resource Centre Inc.	March 31	Note 1	
TransGas Limited	March 31	Note 1	
<b>Special purpose and trust funds including pension and benefit plans:</b>			
Capital Pension Plan	March 31	Complete	No
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Complete	No



Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Criminal Property Forfeiture Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Doukhobors of Canada C.C.U.B. Trust Fund	May 31	Complete	No
Extended Health Care Plan	December 31	Complete	No
Extended Health Care Plan for Certain Other Employees	December 31	Complete	No
Extended Health Care Plan for Certain Other Retired Employees	December 31	Complete	No
Extended Health Care Plan for Retired Employees	December 31	Complete	No
Fish and Wildlife Development Fund	March 31	Complete	No
General Revenue Fund	March 31	Note 2	
Health Shared Services Saskatchewan Core Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – CUPE	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – SEIU	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – General	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – SUN	December 31	Delayed	
Health Shared Services Saskatchewan Group Life Insurance Plan	December 31	Delayed	
Health Shared Services Saskatchewan In-Scope Extended Health/Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-Scope Extended Health/Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-Scope Flexible Health/Spending Plan	December 31	Delayed	
Impacted Sites Fund	March 31	Complete	No
Institutional Control Monitoring and Maintenance Fund	March 31	Complete	No
Institutional Control Unforeseen Events Fund	March 31	Complete	No
Judges of the Provincial Court Superannuation Plan	March 31	Complete	No
Liquor Board Superannuation Plan	December 31	Complete	No
Municipal Employees' Pension Commission	December 31	Complete	No
Northern Municipal Trust Account	December 31	Delayed	Yes/2023 V1
Oil and Gas Orphan Fund	March 31	Complete	No
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	December 31	Delayed	
Power Corporation Superannuation Plan	December 31	Complete	No
Provincial Mediation Board Trust Accounts	March 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	No
Public Employees Deferred Salary Leave Fund	December 31	Complete	No
Public Employees Dental Fund	December 31	Complete	No
Public Employees Disability Income Fund	December 31	Complete	No
Public Employees Group Life Insurance Fund	December 31	Complete	No
Public Employees Pension Plan	March 31	Complete	No

Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
Public Service Superannuation Plan	March 31	Complete	No
Public Guardian and Trustee of Saskatchewan	March 31	Complete	No
Queen's Printer Revolving Fund	March 31	Complete	No
Residential Tenancies, Office of—Director's Trust Account	March 31	Complete	Yes/2023 V1
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	No
Saskatchewan Government Insurance Service Recognition Plan	December 31	Complete	No
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Severance Pay Credits Plan	December 31	Complete	No
Saskatchewan Power Corporation Supplementary Superannuation Plan	December 31	Complete	No
Saskatchewan Research Council Employees' Pension Plan	December 31	Complete	No
Saskatchewan Snowmobile Fund	March 31	Complete	No
Saskatchewan Student Aid Fund	March 31	Complete	No
Saskatchewan Professional Teachers Regulatory Board	August 31	Complete	No
Saskatchewan Technology Fund	March 31	Note 3	
Saskatchewan Telecommunications Pension Plan	March 31	Complete	No
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
SaskEnergy Retiring Allowance Plan	December 31	Complete	No
School Division Tax Loss Compensation Fund	March 31	Complete	No
Social Services Central Trust Account	March 31	Complete	No
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31	Complete	No
Social Services Valley View Centre Residents' Trust Account	March 31	Complete	No
Staff Pension Plan for Employees of the Saskatchewan Legal Aid Commission	December 31	Complete	No
Teachers' Dental Plan	December 31	Complete	No
Teachers' Disability Plan	June 30	Complete	No
Teachers' Group Life Plan	August 31	Complete	No
Teachers' Superannuation Plan	June 30	Complete	No
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Water Security Agency Retirement Allowance Plan	March 31	Complete	No



Agency	Fiscal Year-End <sup>A</sup>	Status on May 5, 2023 <sup>B</sup>	Matters Reported / Related Report(s) <sup>C</sup>
<b>Offices of the Legislative Assembly:</b>			
Advocate for Children and Youth, Office of the	March 31	Complete	No
Board of Internal Economy/Legislative Assembly Service/Office of the Speaker	March 31	Complete	No
Chief Electoral Officer, Office of the	March 31	Complete	No
Conflict of Interest Commissioner, Office of the	March 31	Complete	No
Information and Privacy Commissioner, Office of the	March 31	Complete	No
Ombudsman and Public Interest Disclosure Commissioner, Office of the	March 31	Complete	No
<b>Other Agencies:</b>			
Pension Plan for the Academic and Administrative Employees of the University of Regina	December 31	Delayed	
Pension Plan for the Eligible Employees at the University of Saskatchewan	December 31	Delayed	
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	No
Technical Safety Authority of Saskatchewan	June 30	Complete	No
University of Regina	April 30	Complete	No
University of Regina Non-Academic Pension Plan	December 31	Delayed	
University of Saskatchewan	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Delayed	
University of Saskatchewan 2000 Academic Money Purchase Pension Plan	December 31	Delayed	
University of Saskatchewan Academic Employees' Pension Plan	December 31	Delayed	
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Delayed	

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency.

Note 2: The Ministry of Finance does not prepare financial statements for this Fund.

Note 3: This entity had no active operations.

Note 4: New Crown Agency established August 2022.

Note 5: New Crown Agency established May 2022.

<sup>A</sup>	Fiscal Year-end	Year of last completed integrated audit
	March 31	2022
	April 30	2022
	May 31	2022
	June 30	2022
	August 31	2022
	September 30	2022
	December 31	2022

<sup>B</sup> "Complete" – the audit was complete.  
"Delayed" – the audit was delayed.

<sup>C</sup> "No" – no significant issues reported.  
"Yes/2023 V1" – significant issues are reported in our *2023 Report – Volume 1*.  
"Yes/2022 V2" – significant issues are reported in our *2022 Report – Volume 2*.

## Appendix 2

# Report on the Financial Statements of Agencies Audited by Appointed Auditors

### 1.0 PURPOSE

This Appendix summarizes the Office of the Provincial Auditor's views on the financial statements of agencies audited by appointed auditors. It lists audits in which the Office participated for fiscal periods ending between July 1, 2022 and December 31, 2022.

### 2.0 BACKGROUND

Under *The Provincial Auditor Act*, the Provincial Auditor retains overall responsibility for audits of all Crown agencies and Crown corporations regardless of who does the audit. The Legislative Assembly allows the Government to appoint auditors to audit certain Crown agencies and Crown corporations annually. **Figure 1** sets out the objectives of the annual audits—we refer to them as annual integrated audits.

The Office, the Crown agencies, Crown corporations, and the appointed auditors use the recommendations of the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* to serve the Assembly's needs efficiently and effectively.<sup>1,2</sup> The Office includes the results of annual integrated audits done by appointed auditors in our Reports to the Assembly. As the Task Force Report expects, the Office provides the Assembly with its views and participation in the audits of agencies' financial statements with an appointed auditor.

**Figure 1—Objective of Annual Integrated Audits**

The objectives of each annual integrated audit are to form the following opinions and to report the results to the Legislative Assembly:

- An opinion on the financial-related rules and procedures used by the agency to safeguard public resources.
- An opinion on the agency's compliance with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.
- An opinion on the reliability of the agency's financial statements. The appointed auditors' reports on the reliability of each Crown agency and each Crown corporation's financial statements accompany the respective financial statements.

The Government's Summary Financial Statements include the financial results of all agencies controlled by the Government. *Public Accounts 2022–23 – Volume 1* will include the Office's independent auditor's report on the Government's Summary Financial Statements for the year ended March 31, 2023.

<sup>1</sup> For a copy of this report, see [www.auditor.sk.ca](http://www.auditor.sk.ca). The Task Force recommended that the Office give the Assembly a report listing the agencies whose annual integrated audits it participated in.

<sup>2</sup> In June 1994, the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* recommended how the audit system for Crown Investments Corporation of Saskatchewan and its subsidiary Crown corporations could function more efficiently and effectively. In April 1995, Treasury Board decided that all Crown corporations and agencies should comply with these recommendations.



### 3.0 THE OFFICE'S VIEWS ON FINANCIAL STATEMENTS AUDITED BY APPOINTED AUDITORS

The table below provides the Office's views and participation on each financial statement audit completed by an appointed auditor for fiscal years ending between July 1, 2022 and December 31, 2022. As noted below, sometimes the Office varies the extent of its participation.

The table groups agencies and corporations by school divisions; other Crown agencies, special purpose and trust funds; and CIC, its subsidiary Crown corporations, and other related entities. It lists each Crown agency or corporation with financial statements that are audited by an appointed auditor, the appointed auditor's name, the agency's year-end date, whether the Office participated in the audit, and whether the agency's financial statements are reliable.

#### Listing of the Office's Involvement in Financial Statement Audits of Agencies with an Appointed Auditor

Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
<b>School Divisions</b>				
Chinook School Division No. 211	Stark & Marsh Chartered Professional Accountants LLP	August 31	See <sup>A</sup>	Yes
Christ the Teacher Roman Catholic Separate School Division No. 212	Prairie Strong Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
Conseil des Écoles Fransaskoises No. 310	MNP LLP	August 31	See <sup>A</sup>	Yes
Creighton School Division No. 111	Baker Tilly HMA LLP Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
Good Spirit School Division No. 204	Prairie Strong Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
Holy Family Roman Catholic Separate School Division No. 140	Grant Thornton LLP	August 31	See <sup>A</sup>	Yes
Holy Trinity Roman Catholic Separate School Division No. 22	Virtus Group LLP	August 31	Yes	Yes
Horizon School Division No. 205	MNP LLP	August 31	Yes	Yes
Île-à-la-Croix School Division No. 112	Vantage Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
Light of Christ Roman Catholic Separate School Division No. 16	Vantage Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
Living Sky School Division No. 202	Holm Raiche Oberg P.C. Ltd. Chartered Professional Accounts	August 31	See <sup>A</sup>	Yes
Lloydminster Roman Catholic Separate School Division No. 89	MNP LLP	August 31	See <sup>A</sup>	Yes
Lloydminster Public School Division No. 99	Vantage Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes



Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
North East School Division No. 200	MNP LLP	August 31	See <sup>A</sup>	Yes
Northern Lights School Division No. 113	Deloitte LLP	August 31	See <sup>A</sup>	Yes
Northwest School Division No. 203	Grant Thornton LLP	August 31	Yes	Yes
Prairie South School Division No. 210	Deloitte LLP	August 31	Yes	Yes
Prairie Spirit School Division No. 206	MNP LLP	August 31	Yes	Yes
Prairie Valley School Division No. 208	MNP LLP	August 31	See <sup>A</sup>	Yes
Prince Albert Roman Catholic Separate School Division No. 6	MNP LLP	August 31	See <sup>A</sup>	Yes
Regina Roman Catholic Separate School Division No. 81	Dudley & Company LLP	August 31	Yes	Yes
Regina School Division No. 4	MNP LLP	August 31	Yes	Yes
Saskatchewan Rivers School Division No. 119	MNP LLP	August 31	See <sup>A</sup>	Yes
Saskatoon School Division No. 13	Deloitte LLP	August 31	Yes	Yes
South East Cornerstone School Division No. 209	Virtus Group LLP	August 31	See <sup>A</sup>	Yes
St. Paul's Roman Catholic Separate School Division No. 20	MNP LLP	August 31	Yes	Yes
Sun West School Division No. 207	Close Hauta Bertoia Blanchette Chartered Professional Accountants	August 31	See <sup>A</sup>	Yes
<b>Other Crown Agencies, Special Purpose and Trust Funds</b>				
Métis Development Fund	Deloitte LLP	December 31	Yes	Yes
Municipal Employees' Pension Commission	KPMG LLP	December 31	Yes	Yes
Municipal Financing Corporation of Saskatchewan	Dudley & Company LLP	December 31	Yes	Yes
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	Deloitte LLP	December 31	Yes	Delayed
Saskatchewan Housing Corporation	KPMG LLP	December 31	Yes	Yes
Saskatchewan Pension Plan	KPMG LLP	December 31	Yes	Yes
Saskatchewan Professional Teachers Regulatory Board	Virtus Group LLP	August 31	Yes	Yes
Saskatchewan Research Council Employees' Pension Plan	Deloitte LLP	December 31	Yes	Yes
Workers' Compensation Board	BDO Canada LLP	December 31	Yes	Yes



Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
<b>CIC, its Subsidiary Crown Corporations and Other Related Entities</b>				
SGI Canada Insurance Services Ltd.	KPMG LLP	December 31	Yes	Yes
Coachman Insurance Company	KPMG LLP	December 31	Yes	Yes
Saskatchewan Government Insurance Superannuation Plan	KPMG LLP	December 31	Yes	Yes
Power Corporation Superannuation Plan	Deloitte LLP	December 31	Yes	Yes

\* PAS—Provincial Auditor of Saskatchewan

<sup>A</sup> The Office reviewed the opinions of the appointed auditor on the reliability of financial statements, effectiveness of processes to safeguard public resources, and compliance with authorities. We also reviewed the appointed auditor's audit findings (including summary of errors) reported to the Boards of the agencies. Where necessary, we followed up with the appointed auditor to clarify issues reported.

## Appendix 3

# Samples of Opinions Formed in Annual Audits of Ministries, Crown Agencies, and Crown-Controlled Corporations

The scope of the Office of the Provincial Auditor's audit work includes the Government as a whole, sectors or programs of the Government, and individual government agencies (see **Appendix 1**). *The Provincial Auditor Act* requires the Office to use generally accepted assurance standards published by CPA Canada to carry out its audits (e.g., integrated, performance, follow-up).

Individual government agencies are subject to annual integrated audits. In general, annual integrated audits examine the effectiveness of financial-related controls, compliance with financial-related authorities, and the reliability of financial statements (for agencies that prepare them).

The following are samples of audit opinions formed as part of the annual integrated audits.

## 1.0 EFFECTIVENESS OF INTERNAL CONTROLS (FINANCIAL-RELATED)

We have undertaken a reasonable assurance engagement of [Agency]'s operating effectiveness of internal controls as of [Year End] to express an opinion as to the effectiveness of its internal controls related to the following objectives:

- To safeguard public resources. That is, to ensure its assets are not lost or used inappropriately; to ensure it does not inappropriately incur obligations; to establish a financial plan for the purposes of achieving its financial goals; and to monitor and react to its progress toward the objectives established in its financial plan.
- To prepare reliable financial statements.
- To conduct its activities following laws, regulations, and policies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

CPA Canada defines control as comprising those elements of an organization that, taken together, support people in the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

[Agency]'s management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal controls based on our audit.

We used the control framework included in COSO's *Internal Control-Integrated Framework* to make our judgments about the effectiveness of [Agency]'s internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision-making processes.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of [Agency]'s internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.



Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of [Agency]'s internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in conjunction with an audit of financial statements in *CPA Canada Handbook—Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements*.

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and not absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, subject to the limitations noted above, [Agency]'s internal controls were operating effectively, in all material respects, to meet the objectives stated above as of [Year End] based on COSO's *Internal Control—Integrated Framework*.

*[If control is not effective in all material respects, describe the risk or significant deficiency, and indicate which objective is affected. The report should state whether the deficiency resulted from the absence of control procedures or the degree of compliance with them.]*

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct* founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## 2.0 COMPLIANCE WITH LEGISLATIVE AUTHORITIES

We have undertaken a reasonable assurance engagement of [Agency]'s compliance with the provisions of the following legislative and related authorities pertaining to its financial reporting, safeguarding of assets, spending, revenue raising, borrowing, and investment activities during the year ended [Year End]:

*(List all legislative and related authorities covered by this report. This list must include all governing authorities).*

Compliance with the provisions of the stated legislative and related authorities is the responsibility of management of [Agency]. Management is also responsible for such internal control as management determines necessary to enable the [Agency]'s compliance with the specified requirements.

Our responsibility is to express a reasonable assurance opinion on [Agency]'s compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3531 *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance whether [Agency] complied with the criteria established by the legislation and related authorities referred to above, in all significant respects. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, for the year ended [Year End], [Agency] has complied, in all significant respects, with the provisions of the aforementioned legislative and related authorities.

We do not provide a legal opinion on the [Agency]'s compliance with the aforementioned legislative and related authorities.

*(The report should provide adequate explanation with respect to any reservation contained in the opinion together with, if relevant and practicable, the monetary effect.)*

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct*, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### 3.0 RELIABILITY OF FINANCIAL STATEMENTS

This opinion is formed for government agencies preparing financial statements. Ministries do not prepare financial statements.

#### Opinion

We have audited the financial statements of [Agency], which comprise [the statement of financial position] as at [Year End[s]], and the [statement of operations and accumulated surplus], [statement of remeasurement gains and losses], [statement of changes in net financial assets] and [statement of cash flows] for the year[s] then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of [Agency] as at [Year End[s]], and [insert appropriate wording to describe financial results] for the year[s] then ended in accordance with [insert name of the acceptable financial reporting framework].



### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of [Agency] in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*[Insert the following paragraphs if you expect to receive all or some of the other information (i.e., annual report that includes financial statements) prior to the date of the auditor's report and the auditor does not expect to identify a material misstatement of the other information. If you do not expect to receive other information prior to the date of the auditor's report, then there are no reporting requirements. The Other Information section can be removed from the auditor's report.]*

### **Other Information**

Management is responsible for the other information. The other information comprises the information included in [X report], but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [insert the name of the acceptable financial reporting framework] for Treasury Board's approval, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing [Agency's] ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the [Agency] or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the [Agency's] financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the [Agency's] internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the [Agency's] ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the [Agency] to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.







