
2023 Report – Volume 1 Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1: Government Relations—Northern Municipal Trust Account

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.



Chapter 2: School Divisions

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.

PERFORMANCE AUDITS

Chapter 3: Education—Improving Educational Outcomes for Indigenous Students

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.

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- 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.

Chapter 4: Highways—Conducting Winter Maintenance on Provincial Highways

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.

Chapter 5: Saskatchewan Polytechnic—Supporting Success of Indigenous Students

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.

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

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.

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

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.¹ 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.

FOLLOW-UP AUDITS

Chapter 8: Corrections, Policing and Public Safety—Providing Disaster Assistance

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.

¹ Ministry of Social Services, *Saskatchewan Income Support Program Policy Manual* (September 2022), p. 14.



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.

Chapter 9: Education—Capital Asset Planning for Schools

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.²

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).³ 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.

² 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.

³ 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.

Chapter 10: Energy and Resources—Managing Future Cleanup of Oil and Gas Wells

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.

Chapter 11: Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan

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.



Chapter 12: Health—Coordinating the Appropriate Provisions of Helicopter Ambulance Services

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.⁴

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.

Chapter 13: Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand

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.⁵ 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

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

⁵ www150.statcan.gc.ca/n1/pub/71-607-x/71-607-x2019018-eng.htm (8 March 2023).

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.

Chapter 14: Office of Residential Tenancies—Adjudicating Tenancy Disputes

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.

Chapter 15: Prairie Spirit School Division No. 206—Maintaining Facilities

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.



Chapter 16: Regina Roman Catholic Separate School Division No. 81—English as an Additional Language Programming

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.⁶ 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.

Chapter 17: Saskatchewan Cancer Agency—Screening Programs for Breast Cancer

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.⁷

Timely analysis and reporting of key performance information provides the Agency with relevant information for decision-making.

Chapter 18: Saskatchewan Health Authority—Triage Emergency Department Patients in Saskatoon Hospitals

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

⁶ 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.

⁷ 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.

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.

Chapter 19: Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals

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.⁸ 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.

Chapter 20: Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan

In Saskatchewan, approximately 195 people die by suicide each year.⁹ In northern Saskatchewan, suicide is the leading cause of death for people aged 10 to 49.¹⁰

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.

⁸ 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.

⁹ The average number of suicides between 2015 and 2021. www.suicideinfo.ca/local_resource/suicide-stats-canada-provinces/ (30 March 2023).

¹⁰ *Pillars for Life: Saskatchewan Suicide Prevention Plan*. p. 2.



- 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).

Chapter 21: Saskatchewan Research Council—Purchasing Goods and Services

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.

Chapter 22: Saskatchewan Water Corporation—Purchasing Goods and Services

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

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- 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.

Chapter 23: Saskatoon School Division No. 13—Kindergarten Readiness to Learn

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.

Chapter 24: SaskBuilds and Procurement—Securing the Data Centre

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.



Chapter 25: St. Paul's Roman Catholic Separate School Division No. 20—Promoting Good Student Health

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.¹¹

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.

Chapter 26: Water Security Agency—Regulating Water Use

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.

¹¹ 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.