

Chapter 21

Health—Providing Special Needs Equipment for Persons with Disabilities

1.0 MAIN POINTS

The Ministry of Health, under an agreement with the Saskatchewan Abilities Council—a service provider—loans special needs equipment (e.g., wheelchairs, walkers, lifts) to persons with disabilities at no cost. It refers to this arrangement as the Special Needs Equipment Program.

By June 2023, the Ministry, in collaboration with its service provider, made some improvements to the processes used to provide special needs equipment for persons with disabilities (i.e., clients).

The service provider either completed maintenance as required on loaned equipment or appropriately followed up with clients to schedule required maintenance.

The Ministry still needs to work with its service provider to identify and recover special needs equipment on loan that is no longer utilized, but still usable, and needed by another person with disabilities.

2.0 INTRODUCTION

As part of its responsibilities under *The Health Administration Act*, the Ministry of Health may provide programs for persons with residual physical disabilities due to accident, congenital defect, injury, diseases, or other illness. The Ministry established the Saskatchewan Aids to Independent Living (SAIL) program to help fulfill this responsibility. The Special Needs Equipment Program is one of SAIL's 14 sub-programs.

The intent of this Program is to loan and repair special needs equipment (e.g., wheelchairs, walkers, lifts) at no cost to eligible clients throughout the province. The total cost to operate the Program in 2022–23 was \$7.6 million.¹ The Ministry engaged a service provider, the Saskatchewan Abilities Council, to directly deliver the Program.

2.1 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the two outstanding recommendations we made in 2016.

Our *2016 Report – Volume 2*, Chapter 27, concluded that the Ministry of Health had, other than matters reflected in our six recommendations, effective processes to provide special needs equipment to persons with disabilities.² By December 2020, the Ministry implemented four of the six recommendations.³

¹ Information provided by Ministry of Health management.

² *2016 Report – Volume 2*, Chapter 27, pp. 155–167.

³ *2019 Report – Volume 1*, Chapter 27, pp. 277–283 and *2021 Report – Volume 1*, Chapter 17, pp. 207–217.



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 and service provider staff responsible for providing special needs equipment to persons with disabilities. We examined equipment loan and maintenance reports, policies and procedures, and other relevant documents. In addition, we tested a sample of equipment requiring preventative maintenance.

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 June 30, 2023, and the Ministry's actions up to that date.

3.1 Better Tracking Needed to Help Identify and Recover Equipment No Longer Utilized

We recommended the Ministry of Health work with its service provider to identify special needs equipment on loan that is no longer utilized, and to recover this equipment within a reasonable timeframe. (2016 Report – Volume 2, p. 163, Recommendation 2; Public Accounts Committee agreement June 12, 2018)

Status—Partially Implemented

The Ministry of Health along with its service provider needs to conduct better analysis and attempt to recover special needs equipment no longer utilized (e.g., equipment on loan to now deceased clients).

The service provider continues to attach stickers to all loaned special needs equipment indicating that the equipment is the property of the service provider and should be returned when no longer needed. In addition, we found the service provider's website clearly states the responsibility of clients to return loaned equipment when it is no longer required.⁴

Many clients using loaned special needs equipment reside in long-term care facilities. In March 2022, the service provider sent an e-mail to these facilities as a reminder to return any unused equipment they may be storing at their premises. The service provider found this did not result in an increased amount of returned equipment.

We found the Ministry reviews information in the IT system that tracks loaned equipment and periodically provides the service provider a list of deceased clients or clients who had equipment on loan, but who left the province. However, the Ministry has not set out its expectations of the service provider in using this information. We found the service provider does not use this information to focus its efforts to recover unused equipment.

⁴ www.saskabilities.ca/services/independent-living/special-needs-equipment#loan-program (31 August 2023).

We analyzed the Ministry's lists for May 2022 to January 2023 and found they identified 8,317 pieces of equipment loaned to 3,530 clients that the Ministry identified as deceased or no longer living in the province. The lists include equipment loaned to individuals who died or left the province since 2021, obsolete equipment, and equipment worth little value. The Ministry should consider condensing the list to only include equipment it wants the service provider to focus its recovery efforts on.

Our analysis of the Ministry's lists identified some unused equipment on loan the service provider may want to focus on recovering. For example, we identified 17 power wheelchairs (which can cost up to \$20,000 to replace) loaned to clients within the last five years who are now deceased or no longer living in Saskatchewan. At March 31, 2023, the service provider had 63 clients waiting for power wheelchairs (15 clients were waiting for more than four months). Efforts by the service provider to recover unused equipment from deceased clients or clients who left the province may reduce the amount of clients waiting and their wait time.

The Ministry is also working with eHealth to improve the IT system to enable better tracking of loaned and obsolete equipment. Management indicated the current system lacks functionality enabling the service provider to remove obsolete or outdated equipment, including pieces of equipment clients indicated they returned. Improved tracking of loaned equipment can help the Ministry and its service provider to focus their recovery efforts on useable equipment clients have yet to return. Due to other IT priorities, the Ministry indicated it is unable to provide an expected implementation date for these system changes.

Establishing criteria to identify unused equipment worth recovering will help the Ministry and its service provider to focus their efforts on recovering usable and much needed equipment for persons with disabilities.

3.2 Timely Follow Up on Preventative Maintenance Occurring

We recommended the Ministry of Health assist its service provider in developing a process to complete appropriate preventative maintenance on special needs equipment on loan. (2016 Report – Volume 2, p. 165, Recommendation 4; Public Accounts Committee agreement June 12, 2018)

Status—Implemented

The Ministry of Health's service provider completed maintenance as required on loaned equipment or appropriately followed up with clients to schedule required maintenance.

Through its agreement, the Ministry made the service provider responsible for maintaining all lift equipment (e.g., bathtub lifts) consistent with the manufacturers' recommendations.

The service provider maintains a database of the required service dates for each piece of equipment requiring preventative maintenance. As shown in **Figure 1**, the service provider notifies clients at various intervals, via letters and phone calls, that preventative maintenance is due. However, nearly half of these clients with lift equipment do not respond to the service provider's request to complete preventative maintenance. This is an improvement from our last follow-up where we reported that as of December 31, 2020, 77.8% of clients did not reply to the requests from the service provider.

**Figure 1—Lift Equipment on Loan as of March 31, 2023**

	Method of Contact	Number of Pieces of Equipment	% of Total
Maintenance due in two months	First Letter	34	4.7%
Maintenance due	Second Letter	23	3.2%
Maintenance past due by at least three months	Telephone call	30	4.1%
Maintenance past due by at least six months	Final Letter	27	3.7%
Maintenance past due by at least six months and no response from client	None	362	49.9%
Total Requiring Preventative Maintenance		476	
Service not yet required		249	
Total		725	

Source: Adapted from Special Needs Equipment Program 2022–23 year-end report.

We tested 16 pieces of lift equipment requiring preventative maintenance. For 15 pieces of equipment tested, we found the service provider either completed maintenance as required or appropriately followed up with clients to schedule required maintenance.

For one bathtub lift tested, the service provider did not have records of required maintenance. According to the manufacturer's recommendations, preventative maintenance on a bathtub lift is required every two years. The service provider's records show the lift was due for maintenance in January 2023. We found neither the Ministry nor the service provider received any complaints from this client about the operation of the bathtub lift.

Conducting preventative maintenance on loaned equipment reduces the risk of injury to clients.