
2023 Report – Volume 2 Summary of Main Points

ANNUAL INTEGRATED AUDITS

Chapter 1: eHealth Saskatchewan

This chapter reports the result of the 2022–23 annual audit of eHealth Saskatchewan. eHealth is the provincial health sector's primary IT service provider, including disaster recovery service provider.

eHealth's 2022–23 financial statements are reliable. During 2022–23, eHealth complied with the authorities governing its activities related to financial reporting and safeguarding public resources. Other than the following areas, eHealth had effective rules and procedures to safeguard public resources for the year ended March 31, 2023.

At March 2023, eHealth did not yet have an adequate IT service level agreement in place with the Saskatchewan Health Authority. eHealth and the Authority have not finalized key aspects (e.g., security and disaster recovery requirements) of the agreement. Adequate service level agreements clearly outline key IT service expectations. Without a clear understanding of expectations and whether they are fulfilled, the Authority's systems may be breached or unavailable.

Additionally, eHealth had disaster recovery playbooks for all 35 critical IT systems identified as critical to the health sector, but had yet to fully complete disaster recovery testing (e.g., full backup restores) for these systems.¹ Testing recovery plans ensures that eHealth can restore critical IT systems in a reasonable time if a disaster occurs.

eHealth also continued to work on controlling access to its IT network and enhancing its network monitoring. Effective network access controls and monitoring helps in preventing and detecting malicious activity timely, such as a successful attack on its network.

Chapter 2: Executive Council

During 2022–23, the Office of the Executive Council had effective rules and procedures to safeguard public resources and it complied with authorities governing its activities other than in the following area.

Executive Council continued to set remuneration rates inconsistent with the Board of Internal Economy directives. *The Legislative Assembly Act, 2007*, gives the Board of Internal Economy clear authority to set remuneration rates of legislative secretaries through directives, and the Board has done so. Executive Council needs to work with the Board to remunerate legislative secretaries at rates consistent with the Board's approved rates. Not operating within laws and directives increases the risk of decreasing public confidence in government.

Chapter 3: Government Relations—Northern Municipal Trust Account

The Ministry of Government Relations did not adequately support management of the Northern Municipal Trust Account to prepare timely and accurate financial information and statements for the year ended December 31, 2022. As a result, the Trust Account did not table its 2022 annual report by the timeline set out in law. The Trust Account has not tabled its annual report on time in the past eight years.

¹ A recovery playbook is a document typically part of the overall IT recovery plan documenting key aspects and recovery steps to enact the recovery plans during a crisis. Since early 2020, eHealth began writing a recovery playbook for each critical IT system it manages.



The Ministry of Government Relations did not:

- Adequately supervise staff responsible for recording Trust Account financial information, including making sure they had complete and accurate information to prepare accurate financial statements.
- Sufficiently support Trust Account management in readying them to implement a new accounting standard related to asset retirement obligations. The Trust Account is not sufficiently prepared to obtain and record reliable costs related to asset retirement obligations in its 2023 financial statements.

We expected to complete the 2022 audit in April 2023, but did not complete it until October 2023 because Trust Account management did not provide financial support in a timely manner.

The Ministry of Government Relations also did not:

- Obtain updated engineering information to accurately estimate the cost to decommission the Trust Account's landfills.
- Have clear legislated authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.

Other than those areas mentioned above, 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, 2022.

The Trust Account's 2022 financial statements are reliable.

Chapter 4: Healthcare Affiliates

For each of the 2022–23 annual audits of 36 healthcare affiliates, all had effective rules and procedures to safeguard public resources. The 2022–23 financial statements for each of the healthcare affiliates are reliable.

However, during 2022–23, one of the 36 healthcare affiliates (All Nations' Healing Hospital Inc.) did not seek approval from the Minister of Health for two capital projects exceeding \$100,000 each as required by law.

Chapter 5: Highways

The Ministry of Highways had effective rules and procedures to safeguard public resources for the year ended March 31, 2023. However, the Ministry incurred a loss relating to inappropriate supplier payments.

In March 2023, the Ministry incorrectly paid more than \$500,000 to an individual impersonating one of the Ministry's suppliers; it later recovered about \$400,000.

In August 2023, the Ministry strengthened its processes by requiring a second individual to verify and authorize changes to supplier banking information. Having a second individual review requested changes to supplier banking information provides additional scrutiny to the information provided and lowers the risk of inappropriate changes occurring.

During 2022–23, the Ministry and the Transportation Partnerships Fund complied with the authorities governing their activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. The 2022–23 financial statements of the Transportation Partnerships Fund are reliable.

Chapter 6: Northlands College

In 2022–23, Northlands College had effective rules and procedures to safeguard public resources other than it did not always review and approve credit card reconciliations, and it did not adequately segregate access to its electronic cheque-signing system. This increases the risk of staff making inappropriate credit card purchases or the College not detecting fraudulent payments.

The 2022–23 financial statements of Northlands College are reliable. Northlands College complied with the authorities governing its activities related to financial reporting and safeguarding public resources in 2022–23.

Chapter 7: Prairie Agricultural Machinery Institute

The Prairie Agricultural Machinery Institute (PAMI) complied with its legislative authorities. Other than the following concerns, PAMI had effective rules and procedures to safeguard public resources for the year ended March 31, 2023. PAMI did not:

- Adequately review and approve financial information once prepared (e.g., journal entries, bank reconciliations).
- Prepare adequate financial statements for the 2022–23 audit. The financial statements presented for audit contained significant errors. Management corrected these errors; PAMI's financial statements are reliable.

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

During the year, PAMI improved its processes to accurately track its fee-for-service projects and record the amounts invoiced to customers for work completed.

Chapter 8: Saskatchewan Health Authority

This chapter reports the results of the 2022–23 annual audit of the Saskatchewan Health Authority.

The Authority's 2022–23 financial statements are reliable. In 2022–23, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources. The Authority had, other than the following areas, effective rules and procedures to safeguard public resources for the year ended March 31, 2023.

At March 2023, the Authority did not have an adequate IT service level agreement in place with its main IT service provider—eHealth Saskatchewan. The Authority and eHealth signed a new master services agreement in May 2022, but have yet to finalize remaining key aspects (e.g., security and disaster recovery requirements) of the agreement. Without an adequate agreement, the Authority risks being unable to effectively monitor the quality and timeliness of IT services delivered by eHealth, or know whether its critical IT systems and data are secure and will be restored in a reasonable timeframe in the event of a disaster.

The Authority made progress during 2022–23 by adequately separating incompatible duties related to processing journal entries and employee pay increments. However, it needs to do more work to segregate incompatible duties related to paying vendors and staff. Without acceptable segregation of duties, the Authority faces a higher risk of fraud and undetected errors in its financial information.

The Authority began developing a new business-wide IT system called Administrative Information Management System (AIMS) in 2018. It anticipated implementing the system by March 31, 2021, at a total cost of about \$86 million. However, the AIMS project has not met its expected deadlines and budget. At



March 2023, the forecasted costs to implement AIMS was almost \$240 million and the Authority had yet to establish a new AIMS implementation date following a paused attempt to “go live” in November 2022.

While we found the AIMS Executive Steering Committee took appropriate steps to identify factors (e.g., lessons learned) contributing to the system’s implementation failure experienced in November 2022, it will be important for the Committee to facilitate completion of a formal lessons learned report for the AIMS project as a whole. Documenting and sharing such information with other government agencies leading significant projects can help to avoid system implementation failures on similar projects.

Chapter 9: Social Services

This chapter reports the results of our annual audit of the Ministry of Social Services and its three special purpose funds for the year ended March 31, 2023. Each fund complied with authorities governing their activities and their 2022–23 financial statements are reliable.

The Ministry complied with authorities governing its activities and had effective rules and procedures to safeguard public resources other than it needs to improve its processes to administer the Saskatchewan Income Support (SIS) Program by:

- Reinforcing with staff the legislative and policy requirements for paying correct shelter benefits
- Verifying the accuracy of clients’ income information with third-party sources (e.g., Federal Government)
- Adequately recording overpayments and recovering them in a timely manner

The Saskatchewan Income Support (SIS) Program provided support of \$216 million to clients in 2022–23. Not complying with legislative and policy requirements, or not regularly verifying SIS client income with third-party sources, increases the risk of the Ministry paying clients incorrect income assistance amounts. This can result in not only the Ministry overpaying clients, but also difficulty in collecting overpayments if clients leave SIS. At March 31, 2023, the Ministry recorded \$7.06 million related to SIS overpayments.

During 2022–23, a flaw in a vendor software update resulted in the Ministry processing about \$14 million in income support benefits to 175 SIS clients in error. By March 31, 2023, the Ministry recovered over 95% of the payments made in error. To mitigate similar errors in the future, we found the Ministry appropriately implemented a new control requiring staff to review payment information related to electronic funds transfers (i.e., reconciling electronic fund details to the SIS IT system) prior to payment.

Chapter 10: Western Development Museum

Other than the following concerns, the Western Development Museum had effective rules and procedures to safeguard public resources for the year ended March 31, 2023. The Museum did not:

- Adequately review and approve financial information (e.g., journal entries, bank reconciliations, admission records) once prepared.
- Adequately prepare and review financial statements for the 2022–23 audit. The financial statements presented for audit contained significant errors. Management corrected these errors; the Western Development Museum 2022–23 financial statements are reliable.

The Museum complied with its legislative authorities, apart from providing its 2022-23 annual report to the Legislative Assembly after the date required by law.

Effective financial controls help to ensure management has quality and accurate financial information to make decisions.

Chapter 11: Summary of Implemented Recommendations

This chapter lists agencies that implemented recommendations from previous annual integrated audits or IT audit work with no other significant findings included as a chapter in this Report.

PERFORMANCE AUDITS

Chapter 12: Agriculture—Conserving Agricultural Crown Land

The Ministry of Agriculture owns and is responsible for managing the conservation of 2.8 million hectares of agricultural Crown land. The Ministry has over 7,000 leases on this managed land (with individuals and pasture associations).

Maintaining the health of agricultural Crown land can result in land that is more resilient to drought and floods, and can also help prevent the spread of weeds. Therefore, the Ministry monitoring the health and use of agricultural Crown land is important to keeping agricultural landscapes healthy and productive, and preventing depletion or exploitation.

We assessed the Ministry of Agriculture's processes to manage the conservation of agricultural Crown land under its responsibility. At July 2023, we found the Ministry had effective processes, except it needs to:

- Complete land health assessments and communicate results to pasture associations timely, make implementation of key recommendations in health assessments mandatory, and determine consequences of non-compliance. The Ministry has not yet assessed 44% of its 1.16 million hectares of Crown land leased by pasture associations. Not completing these assessments and not communicating results to pasture associations timely increases the risk that pastures with land health issues will further deteriorate.

At July 2023, the Ministry only makes implementation of recommendations mandatory for pastures assessed as unhealthy. However, for three of the four assessments we reviewed, the Ministry assessed the pasture as 'healthy with problems' meaning that sections of a pasture are unhealthy and may further deteriorate without appropriate action.

- Conduct timely inspections on agricultural Crown land leased by individuals and centrally track results. Without frequent inspections (e.g., every 10 years), the Ministry may be unaware of changes to land health and not take steps to conserve and protect the land.
- Monitor the implementation of land health assessment recommendations and required actions from its lease inspections. Not centrally tracking non-compliance and recommended actions increases the risk that information is lost when there is staff turnover and the Ministry does not know whether lessees addressed issues.
- Formalize factors in determining which Indigenous communities to consult with when proposing the lease or sale of Crown land to help establish transparency and consistency in the Ministry's processes.
- Track in its IT system all critical habitat on Crown land under its responsibility. Not tracking land with critical habitat increases the risk of lessees insufficiently protecting habitat for species at risk.

Good land management impacts biodiversity and natural processes necessary to sustain clean and adequate water supplies, a stable climate, and other values important to people and the economy.



Chapter 13: eHealth Saskatchewan—Maintaining Key Healthcare IT Servers

eHealth Saskatchewan manages the health sector IT network including more than 5,000 servers and over 1,000 applications, with a significant amount of private and confidential data. These IT systems are essential to the timely management and delivery of health services by the Saskatchewan Health Authority, Saskatchewan Cancer Agency, and 3sHealth.

Outdated IT infrastructure and software provide an opportunity for online attackers to breach IT networks and compromise data. Cyberattacks can take an IT system or entire organization offline, leading to patient care interruptions, privacy breaches, and expensive recovery costs.

We found eHealth had, for the period ending July 31, 2023, effective processes to maintain IT servers that host key healthcare systems and data to protect against known vulnerabilities other than the areas of our six recommendations. eHealth needs to:

- Track which IT systems are on what IT servers, along with their criticality rating, to support prioritization of server updates. Appropriate prioritization helps to quickly protect critical IT systems from known vulnerabilities.
- Detect and remove unauthorized IT servers, if any, on the network. Such servers increase the risk of unauthorized access or changes to sensitive health IT systems and data.
- Implement security measures for unsupported servers, which no longer receive regular updates from vendors for new security vulnerabilities (20 out of 341 servers we tested). Additional security layers (e.g., server isolation, increased intrusion monitoring) can help reduce risk for IT systems on unsupported servers and other connected servers, until the unsupported server is replaced.
- Periodically review users' privileged access to IT servers to ensure such access is only granted to appropriate users. Privileged accounts can bypass many security controls built into IT systems for other user accounts, so pose a greater security risk.
- Analyze security information to identify, mitigate, and report significant IT server maintenance risks to senior management and partners (e.g., Saskatchewan Health Authority).

Without proper maintenance of IT servers, there is increased risk of system failures and security breaches that negatively impact health service delivery (e.g., lab services, filling prescriptions) and public confidence in security of key healthcare systems and data. The availability and integrity of these systems is integral to healthcare providers making medical decisions for their patients.

Chapter 14: Health—Coordinating the Provision of Timely Neurosurgery Services

Saskatchewan's average wait to see a neurosurgery physician has increased over the last two decades. At April 30, 2023, about 240 Saskatchewan patients were waiting more than a year for a neurosurgeon to provide surgery related to the brain, spine, or nervous system.

We found the Ministry of Health had, for the period ended May 31, 2023, effective processes to coordinate the provision of timely neurosurgery services in Saskatchewan other than the areas of our eight recommendations. The Ministry needs to:

- Analyze the appropriate number of staff and physicians needed to meet neurosurgery service expectations and establish action plans to address workforce gaps in neurosurgery services. In 2022–23, Saskatchewan neurosurgery physicians performed over 2,500 surgeries, with over half relating to

the spine. Overall, the total wait list for spine surgery in Regina doubled since 2019–20, whereas Saskatoon remained unchanged.

- Communicate performance expectations and monitor neurosurgery physicians against those expectations to determine whether they meet neurosurgery needs timely.
- Assess patient referral systems to help reduce wait times for first consultation with a neurosurgery physician. Under the pooled referral system, patients have the option of seeing the first available neurosurgeon in the pool. Patients waited an average of 43.4 days for their neurosurgery consultations under the pooled referral system. Under the direct referral system, with the limited data available, we found patients waited an average of 151.7 days for their neurosurgery consultations. Regina uses the direct referral system.
- Increase the use of Saskatchewan Spine Pathway clinic referrals (e.g., physiotherapists assess whether spine surgery needed or if non-surgical, alternate treatments available). In 2022–23, less than 20% of the patients assessed by the Spine Pathway required surgical consultation, suggesting more referrals to the Spine Pathway could significantly reduce the wait list for spine consultations and surgeries.
- Document clear surgery prioritization criteria to support consistent and fair access to neurosurgery services. Inconsistent prioritization processes can lead to variation in how different surgeons categorize their patients, resulting in inappropriate surgery delays for certain patients. In 2022–23, Regina neurosurgery physicians prioritized more spine procedures as emergent or urgent (83%) compared to Saskatoon (68%).
- Determine enhancements to surgical scheduling (e.g., use of flex days) to ensure efficient use of operating rooms for neurosurgery services.

Without effective coordination of timely neurosurgery services, patients can face worsening health conditions, increased pain and mental anguish, and economic losses from inability to work while waiting to see a neurosurgery physician and while waiting for the surgeries that may follow diagnosis.

Chapter 15: Saskatchewan Apprenticeship and Trade Certification Commission—Increasing Apprentices from Underrepresented Groups

Saskatchewan will need more than 8,000 new apprentices and 5,000 new journeypersons to meet labour demand requirements between now and 2026, yet the Saskatchewan Apprenticeship and Trade Certification Commission projects new apprenticeship registrations and completions will be below market demand (at about 7,000 and 4,000 respectively).^{2,3} This will leave a market gap of about 1,000 new apprentices and journeypersons each.

We assessed the Saskatchewan Apprenticeship and Trade Certification Commission's processes to increase apprentices from underrepresented groups in skilled trades.

At June 2023, we found the Commission reported actual number of apprentices from underrepresented groups compared to established targets to senior management and its Board, as well as identified and established adequate actions to address most barriers underrepresented groups face. However, the Commission needs to obtain more input from underrepresented apprentices to help expand identification of barriers (e.g., workplace sexual harassment/discrimination) they face and actions to address them.

² Completions refer to individuals who completed their apprenticeship program and received their Certificate of Completion of Apprenticeship. They may or may not have applied to receive their Journeyperson certificate.

³ Adapted from information provided by the Saskatchewan Apprenticeship and Trade Certification Commission.



We also found the Commission needs to:

- Revise its target (11%) related to female apprentices and identify actions to attract female apprentices in skilled trades. Active female apprentices over the past five years remain relatively stagnant, yet this group represents a high proportion of the provincial workforce at 49.8% and therefore, a key source of workers for skilled trades.
- Enhance and implement its Innovation and Inclusion Strategy (a five-year strategy aiming to increase participation of underrepresented groups in the skilled trades) established in 2022.
- Expand its targets (e.g., targeted number of new registrants, exam pass rates) for all underrepresented groups and analyze why it has not met its targets for underrepresented groups.
- Pursue visible minority representation on its Board.

Apprentices from underrepresented groups contribute to a workforce with a broad range of skills, abilities, and experiences, and are key to building diversity in organizations and supporting economic growth for the province.

FOLLOW-UP AUDITS

Chapter 16: Advanced Education—Working with the Advanced Education Sector to Achieve Ministry Strategies

The Ministry of Advanced Education implemented the one outstanding recommendation we first made in 2015 about its processes to work with the advanced education sector to achieve Ministry strategies.

By August 2023, the Ministry, in collaboration with post-secondary institutions, identified specific, measureable targets and timelines to monitor progress toward achieving the Ministry's advanced education sector strategies (i.e., post-secondary education system that is accessible, responsive, sustainable, accountable, and provides high-quality education). The Ministry monitors progress toward achieving its strategies through a performance framework for post-secondary institutions and accountability reporting under the multi-year funding memorandums with post-secondary institutions.

The Ministry required post-secondary institutions to report on the status of measures developed through a performance framework, and to report on their assessment as to whether the post-secondary institution will meet their performance targets and by what date. We found the Ministry reviewed each institution's reports and provided feedback, including any follow-up questions for each assessment (e.g., challenges in meeting performance targets).

The Ministry also required accountability reports from post-secondary institutions outlining progress on their planned initiatives to promote long-term financial sustainability. For example, some institutions planned to increase international student recruitment. The Ministry noted that out of 134 initiatives outlined in the January 2023 accountability reports submitted from post-secondary institutions, 54% were on track and 21% were complete.

Analyzing post-secondary institutions' report submissions on performance measures, targets, and timelines can help the Ministry determine the effectiveness of its sector-wide post-secondary education strategies.

Chapter 17: Agriculture—Mitigating Pests in Crops and Pastures

Saskatchewan accounts for almost half of Canada's total field crop acreage. These crops and pastures are at risk of damage from regulated pests, which are either an animal, insect or disease that the Ministry of

Agriculture declares a pest. The Ministry is responsible for mitigating the impact of these regulated pests in crops and pastures.

By June 2023, the Ministry improved its processes to mitigate the impact of regulated pests by implementing two of the five recommendations we first made in 2020, and made progress on the three remaining recommendations.

The Ministry plans to repeal and replace *The Pest Control Act* with *The Plant Health Act* early in 2024. This will guide the Ministry in reviewing and determining whether current regulated pests will continue to be regulated under the new Act and revised regulations.

The Ministry updated guidance on responding to grasshopper infestations. The Ministry also created guidance documents, pending approval, for bacterial ring rot and late blight fungus that includes how to detect the diseases, who is responsible in managing them, and best practices for prevention. These documents will not be published until the Ministry conducts a regulated pest review in relation to *The Plant Health Act*.

In 2023, the Ministry continued to work to update its process to accurately determine Richardson's ground squirrel (gopher) populations, including using data provided by Saskatchewan Crop Insurance Corporation.

Further, the Ministry communicated positive clubroot lab-test results to producers within the expected 30 days of receiving results.

In 2021, the Ministry commenced annual reporting to senior management on regulated pest activity. This reporting includes a summary of key facts, mitigation strategies and detailed information on each regulated pest.

Effectively mitigating the impact of regulated pests helps to avoid them significantly and adversely impacting the yields and quality of Saskatchewan's crops and pastures.

Chapter 18: Education—Evaluating the Early Learning Intensive Support Program

The Early Learning Intensive Support Program is one of the Ministry of Education's key programs to support inclusivity of preschool-aged children (3–4 year olds) with intensive needs. Since 2018, the Ministry offered this Program in existing prekindergarten programs at 26 out of 27 school divisions. In 2022–23, the Ministry designated almost 400 prekindergarten spaces for children requiring intensive supports.

The Ministry made significant progress in addressing our two recommendations related to evaluating the Program, having implemented one recommendation and partially implementing the other one.

At August 2023, the Ministry collected sufficient information from school divisions within the Program on each child's progress (e.g., ability to develop friendships and play with other children) in their transition to kindergarten. Also, kindergarten teachers who responded to a Ministry survey in 2021 indicated 58% of children participating in the Program effectively transitioned to kindergarten. This information can assist the Ministry in determining whether the Program adequately supports children with intensive needs in their early learning and development, and in their transition to kindergarten.

The Ministry is in the process of collecting action plans from school divisions to address identified challenges with the Program. It also plans to require timeframes for implementing these action plans, and monitor implementation at each school division.



Addressing challenges and regularly monitoring Program outcomes can assist the Ministry in assessing each child's developmental growth, and in determining necessary steps to support children with intensive needs who participate in the Program.

Chapter 19: Environment—Regulating Waste Diversion through Recycling

Saskatchewan produced the third highest waste per capita in Canada in 2020. Recycling helps repurpose materials that would otherwise end up in landfills. Waste not diverted from a landfill potentially leads to greater risk of water pollution, soil contamination, greenhouse gas emissions, and negative human health impacts.

The Ministry of Environment regulates eight waste diversion recycling programs designed to divert various types of solid waste (e.g., tires, packaging, used oil) from landfills. The Ministry generally uses a consistent approach to regulate these programs, which includes levying fees on customers, and program operators handling recycling activities and regularly reporting program activities and results to Ministry senior management. Nevertheless, the Ministry does not know whether its eight recycling programs contribute to fulfilling the provincial waste reduction goal set in its *Solid Waste Management Strategy (2020)* to reduce landfill waste per person per year by 30% from the 2014 baseline by 2030.

By August 2023, the Ministry started implementing the five recommendations we made in 2020, but more work remains.

In 2023, the Ministry started updating recycling program regulations to include new reporting requirements (e.g., key definitions, calculations, and material-specific performance targets). It updated the regulations for one of its eight waste diversion recycling programs (i.e., packaging and paper program) and it expects the program operator to submit their new annual plan using the new requirements (e.g., targets) in late September 2023. Once the Ministry approves the plan, it expects the first annual report with the new requirements to be submitted in June 2025.

The Ministry developed a schedule for updating the remaining seven waste diversion recycling programs. If the Ministry follows the schedule, it may only receive the first annual reports using the new calculations and targets for four of the remaining seven recycling programs in 2027 or 2028. Given the long timeframe to implement the new reporting requirements through regulations, we encourage the Ministry to leverage policy to change the key information reporting requirements for program operators in the interim.

Completing the necessary steps to implement the recommendations fully will provide the Ministry with the necessary information to assess incremental progress to its overall waste reduction goals and other key measures (e.g., waste composition, program progress to incremental and overall targets).

Chapter 20: Health—Monitoring Enforcement of Tobacco and Vapour Products' Legislative Requirements

It is illegal for retailers to sell tobacco or vapour products to minors under 18 years of age. There are also restrictions around the display and promotion of these products at retail locations. The Ministry of Health uses the Saskatchewan Health Authority's tobacco enforcement officers to enforce these legislative restrictions. Officers conduct inspections to assess the more than 1,200 retailers in Saskatchewan who sell tobacco and vapour products.

Since our June 2021 audit, the Ministry made some improvements to its monitoring of the enforcement of tobacco and vapour products' legislation, but further work remains.

By June 2023, the Ministry updated its *Tobacco and Vapour Products Compliance and Enforcement Program Manual* to include better guidance on key roles and responsibilities, inspection practices (types and

frequency expected), handling of complaints, and timeframes for communication of inspection results. We found tobacco enforcement officers sent inspection results to non-compliant retailers within expected timeframes.

The Ministry still needs to ensure the Saskatchewan Health Authority's tobacco enforcement officers:

- Maintain a complete list of retail locations that sell tobacco and vapour products. While the Ministry obtained information from the Ministry of Finance during 2022–23 to help maintain its listing of retail locations, we found the Ministry's listing did not include 19% of the retailers we tested. Incomplete information about retail locations may result in locations going uninspected, increasing the risk of those locations selling tobacco and vapour products to youth.
- Complete youth test shopper inspections and reinspections within expected timeframes. Between April 2021 and June 2023, we found tobacco enforcement officers did not conduct youth test shopper inspections at 309 retailers. In addition, tobacco enforcement officers did not complete reinspections within six months for 187 retailers with previous infractions. Timely youth test shopper inspections are a key tool to determine whether retailers are selling tobacco and vapour products to youth.
- Complete routine retail inspections within expected timeframes. We identified 362 retailers with missed routine inspections between April 2021 and June 2023. Untimely inspections increase risks of retailers inappropriately displaying and selling tobacco and vapour products.
- Resolve complaints about retailers timely. We found 15 out of 57 complaints received during our audit period were not resolved timely (i.e., within one month). Not investigating complaints timely increases the risk retailers continue to not comply with requirements and sell products illegally.

Finally, the Ministry needs to continue enhancing its reporting to senior management at the Ministry and the Authority. For example, its current quarterly reports do not include non-compliance rates and year-over-year trends for routine retail inspections, analysis of trends for youth test shopper inspections, and strategies undertaken to improve compliance rates. Without sufficient reporting, decision makers may not have information necessary to evaluate the effectiveness of the current enforcement approach and make adjustments as needed.

Effective and active enforcement restricts access to tobacco and vapour products by youth, which protects them from the harms associated with the use of such products.

Chapter 21: Health—Providing Special Needs Equipment for Persons with Disabilities

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.



Chapter 22: Justice and Attorney General—Conducting Timely and Accurate Coroners Investigations

The Saskatchewan Coroners Service is part of the Ministry of Justice and Attorney General and responsible for the provision of coroners' services. The Coroners Service investigate unexpected, unnatural and unexplained deaths. Investigations determine a deceased person's identity as well as the time and location, manner, and cause of death.

The Coroners Service made significant progress in improving its processes for conducting timely and accurate coroner investigations having implemented six of eight audit recommendations, and partially implementing two others.

By July 2023, the Coroners Service had coroners sign forms acknowledging they read and understood confidentiality and conflict of interest policies; appropriately reviewed investigation reports before issuing them; enhanced processes for following up on recommendations sent to agencies (e.g. Saskatchewan Health Authority); and implemented a complaints log. The Coroners Service also expanded its analysis of death investigation data and reported semi-annually to Ministry senior management on its activities.

The Coroners Service still needs to:

- Communicate coroner investigation results to families in line with its policy expectation. We tested 30 coroner investigations and found 19 cases did not include any evidence of coroners communicating investigation results to the respective families at the end of the investigation.
- Complete coroner reports within the expected timelines (i.e., 24 business days of receiving all investigative information). We found 17 of the 30 cases we tested were not completed within 24 business days. One case took almost six months to complete.

Completing timely death investigation reports, as well as promptly reporting investigation results to families provides closure for deceased persons' relatives.

Chapter 23: Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer

In Saskatchewan, colorectal cancer is the second leading cause of cancer death. Approximately 90% of colorectal cancers can be prevented or successfully treated if caught early.⁴

By March 2023, the Saskatchewan Cancer Agency made some progress toward implementing the six recommendations we first made in our 2020 audit of its processes to deliver its population-based Screening Program for Colorectal Cancer, but further work is needed.

Participation rates in the screening program continue to decrease, with only about 41% of eligible individuals (those over 50 years of age) participating in the program, which is below Canada's national benchmark of 60%.⁵ The Agency needs to analyze whether its promotional strategies help to increase participation in its colorectal cancer screening program. Reports to senior management and the Board also need to include analysis of the participation rates to help the Agency understand progress and identify opportunities for improvement.

⁴ www.saskcancer.ca/screening-article/why-is-screening-for-colorectal-cancer-important (23 June 2023).

⁵ The Canadian Partnership Against Cancer (CPAC) is a non-profit organization that works collaboratively with provincial, territorial, and national partners to improve the effectiveness and efficiency of cancer control in Canada. CPAC developed a number of colorectal cancer screening national indicators and benchmarks for use in Canada.

The Agency developed some indicators to align with nationally accepted indicators to help measure the success of the Screening Program for Colorectal Cancer. For example, the Agency developed an indicator to measure the proportion of the target population who were overdue for colorectal screening during the calendar year. However, the Agency has not yet determined which indicators to report to senior management and the Board.

In addition, the Agency began working with the Saskatchewan Health Authority to reduce patients' wait times for colonoscopies by proposing plans to have the Agency book colonoscopies for all patients with abnormal screening results. They are also considering a timeframe target for providing patients and their healthcare providers (e.g., family physicians) with pathology results. This will help patients receive appropriate and timely treatment, and reduce the risk of colorectal cancer growing or spreading.

An effective colorectal cancer screening program helps to identify seemingly healthy people who may have a higher risk of colorectal cancer development.

Chapter 24: Saskatchewan Health Authority—Minimizing Employee Absenteeism in Kindersley and Surrounding Areas

Excessive employee absenteeism prevents the Saskatchewan Health Authority from delivering cost-effective healthcare services.

Sick leave continues to increase at the Authority. In 2022–23, the Authority experienced actual sick time per employee of about 107 hours (13.4 sick days) on a province-wide basis, as compared to 82 hours (10.25 sick days) in 2018–19.

By August 2023, the Authority implemented one recommendation and continues to work on the three other outstanding recommendations we first made in 2017 about minimizing employee absenteeism in Kindersley and surrounding areas.

The Authority reassessed the role of human resources in addressing employee absenteeism. It formalized its Accommodation and Attendance Management department, and trained human resource business partners to provide support (e.g., guidance about conducting meetings with employees, dealing with complex issues such as psychological illness claims) to managers who have employees with excessive absenteeism.

While the Authority started analyzing and reporting causes (e.g., physical health, mental health, stress) of employee absenteeism, it had yet to implement, and sufficiently report on, strategies to address those causes. In addition, the Authority is not monitoring the actions taken by managers to work with those employees with excessive absenteeism.

Effectively managing absenteeism contributes to quality service delivery to the public, minimizes costs, and supports employee well-being.

Chapter 25: Saskatchewan Health Authority—Overseeing Contracted Special-Care Homes in Saskatoon and Surrounding Area

The Saskatchewan Health Authority uses private operators of special-care homes to provide 24-hour care to those Saskatchewan residents who can no longer care for themselves. Saskatoon and surrounding area has 15 private special-care homes contracted by the Authority.

By July 2023, the Authority made little progress on addressing recommendations made in 2017 about overseeing contracted special-care homes in Saskatoon and surrounding area. Of the five outstanding recommendations, one was no longer relevant and the Authority requires more work to fully implement the remaining recommendations.



The Authority and private operators of special-care homes continue to work on developing a new contract to clarify accountability relationships, and define service expectations related to quality of care, along with associated performance measures. The Authority expects to sign new contracts with special-care home operators by March 31, 2024. This will help special-care home operators to better understand their relationship with the Authority as well as with the Ministry of Health, along with the quality of care expected of them.

Since 2021, the Ministry of Health inspects special-care homes' compliance with its *Program Guidelines for Special-care Homes*. We found the Authority supports the Ministry's inspections by assessing whether special-care homes appropriately address identified areas of non-compliance.

However, the Authority needs to continue working with special-care homes toward addressing homes' non-compliance with performance measures related to the quality of care provided to residents. Special-care homes continue to not meet established performance measures (e.g., residents experiencing daily physical restraints, use of antipsychotics, newly occurring pressure ulcers). Not taking timely actions to address non-compliance can result in poor services provided to residents of special-care homes, which may negatively impact their quality of life.

Chapter 26: Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Surrounding Areas

The Saskatchewan Health Authority provides three types of mental health and addictions services in Prince Albert and surrounding areas: inpatient (in a hospital), outpatient (outside a hospital, such as a clinic or program), and community rehabilitation and residential services. The Authority provides most of these services in the city of Prince Albert.

By July 2023, the Authority continues to work on addressing recommendations we first made in 2018 about providing timely access to mental health and addictions services in Prince Albert and surrounding areas (i.e., Northeast integrated service area). The Authority implemented three recommendations and continues to work on the two remaining recommendations.

The Authority assessed client demand for mental health and addictions services by reviewing monthly wait lists. The Authority had 249 children and youth waiting for psychiatric services in Prince Albert and surrounding areas, with one individual experiencing severe symptoms waiting 130 days (4.3 months) and another individual with moderate symptoms waiting over 1,600 days (4.4 years) to see a psychiatrist. As a result of these assessments, the Authority identified staffing as a barrier to achieving their targets and received additional funding from the Ministry of Health in June 2023 to recruit additional staff.

The Authority identified clients who frequently use mental health and addictions services—it used support teams to better serve these clients. In addition, it periodically reviewed client files to determine whether staff document evidence of follow-up when mental health and addictions clients miss their scheduled appointments or treatment.

The Authority began developing a provincial strategy to implement a mental health and addictions IT system, but it has yet to finalize the strategy for all healthcare services and professionals (i.e., physicians). Having a complete client history of services provided would aid all healthcare providers in determining the next appropriate course of action for clients.

The Authority also began collaborating with the Ministry of Social Services to enhance access to housing options for mental health and addictions clients, but they have made little progress. Over 2,300 detox clients identified as homeless in Prince Albert and surrounding areas in 2022—a significant increase from just over 800 clients in 2017. Providing stable housing can lead to better outcomes for people living with complex mental health and addiction issues.

Chapter 27: Saskatchewan Public Safety Agency—Alerting the Public about Imminently Dangerous Events

The Saskatchewan Public Safety Agency uses SaskAlert to notify the public of emergencies in real time via mobile devices (e.g., cell phones), radio, television or its website. Timely, accurate and clear public alerting can help residents and visitors to Saskatchewan adequately prepare for situations that pose risks to their health and safety.

Authorized participants (like municipalities) create alerts in an IT system called Alert Ready.⁶ Alert Ready pushes alerts to the public through the SaskAlert website and mobile app. The Agency uses a SaskAlert program administrator to support authorized participants in creating and issuing public alerts.

As of January 2023, the Saskatchewan Public Safety Agency improved its processes related to alerting the public about imminently dangerous events.

The Agency monitored the SaskAlert program administrator by holding quarterly meetings and by reviewing periodic reports provided by the administrator. The reports summarized live and practice alerts completed by authorized participants. The Agency confirmed authorized participants completed practice alerts each quarter (which demonstrates these participants know how to issue accurate alerts) or removed authorized participants when they did not complete required quarterly practice alerts.

Active and regular monitoring helps the Agency to identify authorized participants at higher risk of issuing inaccurate, unnecessary, or untimely alerts.

Chapter 28: Saskatchewan Public Safety Agency—Detecting Wildfires

At October 2023, the Saskatchewan Public Safety Agency continued to work to address our one remaining recommendation made in 2017 relating to detecting wildfires.

The Wildfire Act requires industrial and commercial operators (e.g., forestry and mining companies) who conduct activities in wildfire management areas of the province to submit wildfire prevention and preparedness plans. These plans intend to prevent fatalities and injuries, and to reduce damage caused by wildfires. They also set out the location of operations and personnel, and related contact information to help the Agency notify operators in the event of wildfire threats.

While the Agency continued to track annual plans received from operators, it did not know whether all operators complied with the law and submitted their wildfire prevention and preparedness plans. The Agency was working with certain government ministries to document standardized practices to support development of these plans, and require submission of plans as part of licensing and permitting processes (e.g., timber licence agreements) to efficiently support safe operations in Saskatchewan.

Having incomplete information about operators' wildfire prevention and preparedness plans, including information about values-at-risk, increases the risk of the Agency not prioritizing its wildfire detection and suppression activities appropriately.⁷ Wildfires can be costly and threaten lives and structures.

⁶ The SaskAlert program leverages the federal National Alert Aggregation and Dissemination System (Alert Ready) to issue public alerts. Authorized users are individuals from participating local governing jurisdictions (e.g., cities, rural municipalities, First Nation communities), provincial government agencies and Environment Canada that voluntarily agree to participate in the SaskAlert program.

⁷ Values-at-risk include human life, communities, significant public and industrial infrastructure, natural resource and commercial/industrial operations.



Chapter 29: Social Services—Investigating Allegations of Child Abuse and Neglect

In 2022–23, the Ministry of Social Services received over 19,000 reports of suspected child abuse and neglect. Ministry caseworkers are responsible for screening all reports and deciding whether to investigate; about 38% of reports result in investigation.

The Ministry has more work to do in regards to investigating allegations of child abuse and neglect. By June 2023, it implemented one recommendation and continues to work on three of the outstanding recommendations made in 2018.

The Ministry documented appropriate reasons for changed screening decisions (i.e., change from investigate to not investigate or vice versa) about child abuse and neglect allegations. This supports the Ministry's decisions about investigating reports of alleged child abuse and neglect, and reduces the risk of inadequately protecting children.

The Ministry has clear policies and procedures, including timeframes, for investigating allegations of child abuse and neglect, however, they are not always followed. Our testing found the Ministry did not, within the timeframes required, always attempt face-to-face contact with the child and family under investigation, complete family risk assessments, or finalize investigations.

Making face-to-face contact within prescribed timeframes reduces the risk a child remains in an unsafe environment.

The Ministry's Quality Assurance Unit assesses each of three service areas' compliance with the Ministry's policies and procedures, including the completion of family risk assessments and investigations. However, the Quality Assurance Unit did not require service areas to develop action plans to address untimely completion of risk assessments. In addition, while service area management worked with caseworkers to develop plans to address outstanding investigations, more formal plans are necessary in all service areas—the Ministry had 944 suspected child abuse investigations outstanding for more than 45 days at May 2023.

Delays in completing family risk assessments and investigations may result in children and/or families not receiving needed child protection services promptly when there may be a high likelihood a child will be maltreated in the future.

Chapter 30: Technical Safety Authority of Saskatchewan—Inspecting Elevating Devices

The Technical Safety Authority of Saskatchewan (TSASK) improved its processes to inspect elevating devices.

At August 2023, TSASK was responsible for inspecting over 4,300 elevating devices (e.g., escalators, elevators) in the province.

By August 2023, TSASK followed its risk-informed strategy for prioritizing inspections and performing escalator inspections within intervals set in the strategy or within reasonable timeframes when TSASK encountered delays. Timely inspections reduce the risk of escalator incidents causing injury.

TSASK and the Ministry of Government Relations had not yet formalized an expected frequency for inspecting elevating devices. However, since June 2022, TSASK reported on overdue inspections in its quarterly Safety Standard Reports to the Ministry. TSASK appropriately defined overdue inspections as those that exceeded timeframes based on its risk-informed strategy. Reporting on overdue inspections allows the Ministry to monitor TSASK's performance.

Chapter 31: Standing Committee on Crown and Central Agencies

Through its work and recommendations, the Standing Committee on Crown and Central Agencies helps the Legislative Assembly hold the Government of Saskatchewan accountable for its management of the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiary corporations.⁸ The Committee does this, in part, by reviewing chapters in our Reports, as well as reviewing annual reports and related financial statements of agencies within its assigned scope.

At September 2023, the Committee is relatively up-to-date on its review of chapters in our Reports related to CIC and its subsidiaries with three chapters yet to review.

CIC and its subsidiary corporations' implementation of the Committee's recommendations related to our audit work remains strong. As of September 2023, the Government fully implemented 82% of the Committee's recommendations.

At September 2023, the Committee had reviewed the annual reports of CIC and its subsidiaries up to and including the 2021–22 annual reports. The 2022–23 annual reports of CIC and its subsidiaries became available for the Committee's review in the summer of 2023.

Chapter 32: Standing Committee on Public Accounts

The work of the Standing Committee on Public Accounts is crucial for a well-managed parliamentary system of government. It provides a vital link in the accountability chain of public resources and contributes to supporting the public's confidence in the Government.

The Committee's discussions and recommendations to the Legislative Assembly promote a more open and accountable government, as well as better management of government operations. By reviewing chapters in our Reports, questioning government officials, requesting information, and making recommendations in its reports to the Assembly, the Committee acts as an agent of change for the management practices of government.

The implementation of the Committee's recommendations by the Government and its agencies declined slightly on an overall basis. As of September 2023, the Government fully implemented 56% (September 2022: 60%) of Committee recommendations made during the previous five years, and it partially implemented 61% (September 2022: 49%) of the remaining recommendations.

Between October 1, 2022, and September 30, 2023, the Committee met five times and is relatively up-to-date in its review of our chapters in our Reports. At September 30, 2023, the Committee had not yet reviewed 82 chapters (2022: 71; 2021: 148).

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

⁸ CIC's subsidiary corporations include Saskatchewan Power Corporation, Saskatchewan Telecommunications Holding Corporation, SaskEnergy Incorporated, Saskatchewan Water Corporation, and Saskatchewan Government Insurance. On April 1, 2023, the Provincial Government established the new CIC subsidiary corporation Lotteries and Gaming Saskatchewan. Effective June 1, 2023, the Saskatchewan Gaming Corporation became a wholly-owned subsidiary of Lotteries and Gaming Saskatchewan.