
2024 Report – Volume 1 Summary of Main Points

INTEGRATED CHAPTER

Chapter 1: School Divisions

This chapter summarizes the results of the 2022–23 annual audits of Saskatchewan's 27 school divisions.

The 2022–23 financial statements of each school division are reliable, except for three school divisions did not follow Canadian public sector accounting standards when recording capital grant revenue.

For the year ended August 31, 2023, school divisions need to improve their rules and procedures to safeguard public resources as follows:

- Holy Family Roman Catholic Separate School Division No. 140 did not segregate incompatible duties in its IT system for several key financial functions such as approving payments and recording journal entries.
- Northwest School Division No. 203 did not complete key financial reconciliations timely. It also did not segregate incompatible duties in its IT system for several key financial functions such as approving payments and recording journal entries.
- Northern Lights School Division No. 113 did not segregate incompatible duties related to payment approval and cheque signing.

Regular reconciliations check the accuracy and reliability of accounting records. Not segregating incompatible duties between individuals increases the risk of fraud and not detecting errors.

- Saskatchewan Rivers School Division No. 119 did not follow its purchasing policy as it did not obtain the required three quotes for certain purchases. Following its purchasing policies for buying goods and services helps ensure staff treat suppliers fairly, and buy goods and services at a fair price.
- Sun West School Division No. 207 did not yet test its IT disaster recovery plan. Testing the recovery plan helps ensure they can restore critical IT systems timely.
- By August 2023, 16 school divisions across the province did not establish a process to sufficiently monitor a key financial IT system and its related IT service provider. The Ministry of Education needs to work with the impacted school divisions to reduce the risk of unauthorized access to, or unavailability issues with, the system.

For the year ended August 31, 2023, school divisions complied with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.



PERFORMANCE CHAPTERS

Chapter 2: Energy and Resources—Licensing and Inspecting Active Oil and Gas Wells and Facilities

Saskatchewan's oil and gas industry contributed over \$1.1 billion to provincial revenues in 2022–23 with about 54,000 active oil and gas wells and over 8,000 licensed, active facilities in operation.

The Ministry of Energy and Resources licenses and inspects wells and facilities as part of its regulation of oil and gas activities in Saskatchewan. Assessing whether operators meet all licensing requirements and inspecting wells and facilities helps the Ministry to ensure safe operations. For example, the Ministry found operators not complying with requirements for almost 25% of over 21,000 inspections in 2023.

We audited the Ministry's processes to license and inspect active oil and gas wells and facilities. At December 31, 2023, we found the Ministry had effective processes, except it needs to:

- Implement a risk-informed plan for inspecting oil and gas wells and facilities. During 2023, the Ministry continued to work on a five-year project to inspect higher risk wells identified in 2021. Over 37,000 wells were not part of this project. The Ministry has not developed an ongoing process to determine risk levels of all wells and facilities requiring inspection and set a related inspection frequency beyond 2026.
- Develop central staff guidance to support consistent assessment and documentation of key risk areas inspected and enforcement actions. Having guidance would help staff to assess the most significant risks and take appropriate action when they identify non-compliance. We found Ministry staff gave operators different lengths of time to address similar non-compliance issues (e.g., fix berms around well sites).
- Comply with regulations by sufficiently assessing whether operators owe money to the Government of Saskatchewan and justify approving new well or facility licences when operators do owe money. One operator owed about \$2 million in outstanding royalties but continued to get seven new well licences in 2023.
- Review oil and gas waste disposal facilities' annual reports timely to determine whether environmental risks (e.g., waste spills) exist and require further action.
- Enhance reports to senior management by including analysis of regulatory activities like inspections, complaints received, and non-compliance found.

The Ministry of Environment assesses licence applications when a proposed well or facility has increased risk of environmental impact (e.g., near a water body). Environment needs to document its key judgments about environmental risks when evaluating applications. Insufficient assessments increase the risk of oil and gas activities having significant, adverse effects on the environment.

Chapter 3: Environment—Regulating Industrial Emitters

Industry-driven greenhouse gas emissions contribute to climate change. Climate instability impacts the environment, human health, and the economy. For example, Saskatchewan has experienced more prolonged droughts, wildfires, and extreme temperatures in recent years.

In 2019, the Ministry of Environment began operating an Output-Based Performance Standards Program designed to regulate industrial emitters to reduce greenhouse gas emissions per unit of production (called emissions intensity). Emitters who join the Program are exempt from the Federal carbon pricing system. Regulated industrial emitters, such as from the oil and gas, potash and steel industries, accounted for about

16% of Saskatchewan's total greenhouse gas emissions in 2021. The Program has grown from 80 industrial emitters in 2019 to 154 in 2023.

The Program intends to help maintain industrial sector economic competitiveness while also reducing greenhouse gas emissions intensity. Under the Program, industrial emitters exceeding annual facility-specific emissions intensity limits must pay a levy to the Ministry intended to fund technologies to reduce emissions intensities.¹ Nearly half of regulated emitters exceeded their permitted limit for 2019 and 2020.

We audited the Ministry's processes to regulate industrial emitters to reduce greenhouse gas emissions intensity. We found the Ministry had effective processes, except it needs to:

- Determine and use sufficient measures to publicly report on the effectiveness of the Program

The Ministry does not have sufficient measures focused on assessing whether the Program is achieving the desired environmental and economic results (e.g., reducing emissions intensity, saving industrial emitters money). Public reporting on measures helps the public hold the Government accountable for achieving the expected benefits and supports ongoing assessment to help improve the effectiveness of carbon levy programs.

- Implement a robust data management system to improve analysis and decrease the risk of information errors or inaccuracies. Poor data management systems reduce the Ministry's ability to assess the Program's results.
- Document staff guidance for consistently evaluating concerns identified in third-party verifier reports about industrial emitter returns. This will help ensure the Ministry receives reliable emitter information and collects all levies owed.

Chapter 4: Living Sky School Division No. 202—Providing Intervention Services to High School Students with Significant Mental Health Concerns

Poor mental health can negatively impact student engagement and academic achievement. Mental health challenges can cause high school students to be vulnerable to other at-risk behaviours such as substance abuse, suicide, self-harm, and violence. Timely intervention for mental health concerns in high schools can help to reduce lifelong mental health challenges and potentially save lives.

Living Sky School Division No. 202 is responsible for educating over 2,500 high school students in northwest central Saskatchewan. Its recent student survey results showed Grades 7–12 high school students experiencing moderate or high levels of anxiety and depression at 32%—worse than the 2022–23 Canadian student average at 26%.

We assessed Living Sky's processes to provide timely intervention services to high school students with significant mental health concerns. At December 31, 2023, we found Living Sky had effective processes, except it needs to:

- Analyze counsellor caseloads to determine whether resource gaps exist and need addressing. One counsellor was responsible for over 820 students at three high schools who could potentially have significant mental health issues.

Without formally analyzing counsellor workloads, Living Sky is unable to assess whether it provides appropriate resources to support students with mental health concerns and to determine actions or decisions to address any gaps in delivering those supports in a timely manner.

¹ The Ministry collected \$29 million from industrial emitter levies in 2022–23 and forecasts \$121.3 million from these same emitters for 2023–24.



- Have counsellors formally complete risk assessments and safety plans for students at risk of suicide, which help inform appropriate support services needed.
- Track student referrals to outside agencies (e.g., Saskatchewan Health Authority) and work with these agencies to develop information sharing agreements.

Doing so would help counsellors know whether students who require mental health supports get the needed services outside of school hours.

- Prepare mental health critical incident reports to assist in assessing trends, root causes, and sufficiency of actions.
- Analyze and report key information (e.g., counsellor caseloads, critical incidents, outside agency referrals) to assess the adequacy of intervention services provided to high school students with significant mental health concerns.

Chapter 5: Regina Public School Division No. 4—Delivering Prekindergarten Programming

Prekindergarten is an early childhood education program targeting three- and four-year old children living in vulnerable circumstances and/or experiencing developmental delays.

We assessed Regina Public School Division No. 4's process to deliver prekindergarten programming. About 560 students annually attend half-day prekindergarten programs offered by the Division at 24 schools. At January 2024, we found the Division had effective processes, except in the following areas where it needs to:

- Analyze and report on changes in prekindergarten enrolment to help identify and mitigate barriers to students entering the program. We found the Division did not utilize 21% of its prekindergarten spaces (149 of 708 spaces) in 2023–24.
- Centrally monitor and analyze its prekindergarten waitlists. The Division does not centrally monitor these waitlists for its schools, which could provide relevant information to improve utilization of its prekindergarten spaces (e.g., consider whether to relocate existing prekindergarten classes).

At February 2024, we found 75 students waiting for acceptance in prekindergarten across the Division's schools with almost 70% (over 50 students) waiting at three specific schools.

- Use sufficient measures to assess and report on the performance of its prekindergarten program, such as progress on prekindergarten enrolment and student achievement.
- Help teachers consistently track required family visits (i.e., twice each school year) for their prekindergarten students. Family visits give teachers an opportunity to learn about family activities, traditions/culture, and views on discipline—knowing these visits take place and obtaining information can help teachers plan effective learning opportunities and supports for students.
- Improve its communication with prekindergarten teachers about its partnerships with outside agencies that could provide additional support or specialized services to children (e.g., KidsFirst Regina).
- Formally assess prekindergarten classroom environments periodically against established expectations (e.g., physical classroom organization, natural light, child-sized furniture).

Without effective processes to deliver prekindergarten programs, students from vulnerable situations are at greater risk of not achieving their academic, financial, and social potential.

Chapter 6: Saskatchewan Health Authority—Preventing the Spread of Tuberculosis

Tuberculosis (TB) is an infectious disease. On average 5–10% of those infected will develop active TB over the course of their lives, which can be fatal if left untreated. Health conditions such as chronic kidney disease, a weakened immune system (e.g., HIV), malnourishment, as well as tobacco use increase a person’s risk for active TB disease.

Saskatchewan’s rate of TB was 10.9 cases per 100,000 population in 2023—more than twice the national average of 5.1 cases, with higher rates of incidence in northern Saskatchewan. The Saskatchewan Health Authority collaborates with key partners (e.g., Northern Inter-Tribal Health Authority) supporting TB-related services in the province to prevent the spread of tuberculosis.

We found the Saskatchewan Health Authority had, for the period ended January 31, 2024, effective processes to prevent the spread of tuberculosis other than the following six areas. The Authority needs to:

- Work with its partners to update the Provincial Tuberculosis Strategy to ensure the Authority and its partners focus on current risks and trends in preventing and controlling TB. In 2023, there were 138 patients in Saskatchewan with active TB and most patients were in northern Saskatchewan communities.
- Track and assess whether individuals are notified timely about TB cases during close contact investigations to help reduce the risk of spreading TB.
- Establish and use criteria to determine the appropriate treatment delivery method (i.e., direct observation, self-administered) for patients with TB. Direct observation (e.g., in-person) of certain patients taking TB medication is resource intensive. Self-administered treatment may reduce costs for the Authority and its partners (e.g., less travel for nurses), meet patient needs, and still provide adequate treatment.
- Determine the most efficient and effective model to use for TB care in the province. While the Authority offers various types of clinics (e.g., telehealth, in-person), patients attended only 55% of the in-person appointments booked in 2022–23. Assessing other types of models (i.e., virtual care) may help the Authority use TB physicians and nurses more effectively.
- Set clear expectations for publicly reporting outbreaks, which may help reduce the spread of TB.
- Track and analyze key TB information (e.g., clinic attendance, TB case contact notifications) to sufficiently analyze trends and assess whether its TB services meet patient needs and reduce the spread of the disease.

Chapter 7: SaskBuilds and Procurement—Responding to Cyberattacks

Cybercrime in Canada, including cyberattacks via the internet, causes more than \$3 billion in economic losses each year.²

Through its Information Technology Division, the Ministry of SaskBuilds and Procurement delivers IT services to nearly 30 government ministries and agencies (i.e., clients). It manages over 700 servers and over 300 applications on behalf of its clients.

Effective cyberattack response plans are critical as cybercrime increasingly targets and can exploit government IT systems and networks resulting in data breaches, significant recovery costs, reputational damage, and disruption to the delivery of critical government services (e.g., social assistance, child and family services, public safety alerts). Tested response and recovery plans help ensure corrective actions taken lessen the devastating impact of a cyberattack.

² Public Safety Canada, National Cyber Security Action Plan: 2019–2024, p. 1.



At August 31, 2023, the Ministry had effective processes, except in the following areas, to respond to cyberattacks. The Ministry needs to:

- Centrally and continuously monitor all security event logs to identify potential cyberattacks and to ensure these are managed in a timely and responsive way.
- Undertake periodic penetration testing, which involves simulating cyberattacks, to identify and address cybersecurity vulnerabilities and threats.
- Expand its testing techniques and continuously test its cyber incident response and recovery plans.

Regular training and testing (e.g., walkthroughs, tabletop exercises, simulations) of response and recovery plans helps ensure personnel understand their roles and responsibilities to enact the plans appropriately to mitigate damage from security events, including ransomware, data breaches and cyberattacks.

The Ministry has a reasonable cyber incident response plan and several playbooks to respond appropriately to cyberattacks. These plans include processes to communicate with its clients and service providers and steps for rapid remediation and recovery.

Having comprehensive, up-to-date response plans can help reduce the associated costs and the total time the Ministry requires to recover from a cyberattack.

FOLLOW-UP CHAPTERS

Chapter 8: 3sHealth—Managing Disability Claims

Health Shared Services Saskatchewan (3sHealth) administers four disability benefit plans for certain healthcare employees (e.g., healthcare staff working in hospitals, emergency services, and long-term care facilities). In 2022–23, 3sHealth served 46,000 active plan members.³

By January 2024, 3sHealth improved its processes to manage disability claims for certain healthcare employees. It implemented two recommendations and partially implemented two other recommendations we originally made in 2022.

3sHealth does not always process incoming disability benefit applications on time, which delays adjudicators' decisions. 3sHealth's goal is to have claim decisions completed within eight days, 90% of the time. In our testing, we found 3sHealth met the eight-day target 73% of the time. Delays place more stress on plan members waiting for decisions and disability payments. In February 2024, 3sHealth was working on adding more resources to improve its processing times.

3sHealth began tracking the timeliness of appeals and documenting the rationale for delays—it expects staff to complete all appeals within 30 business days. However, its tracking spreadsheet contained errors, resulting in inaccuracies in its timeliness calculations. These inaccuracies reduced 3sHealth's results for completing all appeals within 30 days from 85% to 55% for the February 2023 to January 2024 period.

3sHealth started centrally tracking and analyzing plan member complaints regarding disability benefit claims in 2022. Additionally, 3sHealth improved its reporting to senior management and the Board of Trustees by including action plans to address barriers to meeting targets, along with analysis of key performance information (e.g., whether staff adjudicated benefit claim applications within eight business days and if not, why not).

³ 3sHealth, Annual Report 2022–23, p. 6.

Effective processes to manage disability claims help to minimize delays in plan members receiving the appropriate support and treatment needed to improve their health and return to work. In addition, effective and accurate data collection, analysis, and reporting supports management in adjusting and improving processes as needed.

Chapter 9: Corrections, Policing and Public Safety—Monitoring the Community Safety and Well-Being Initiative

In 2017, the Ministry of Corrections, Policing, and Public Safety’s Building Partnerships to Reduce Crime initiative rebranded as the Community Safety and Well-Being Initiative. As a result, the focus of the Initiative shifted to further increase multi-ministry and agency collaboration and determine coordinated responses to connect at-risk individuals and families to support services through Community Mobilization Hubs.

As of January 2024, 14 Hubs continued to serve 15 communities across the province. A Hub is comprised of various government and community agencies with program delivery and support expertise of their respective community, such as the Ministries of Social Services and Health, policing services, and school divisions.

Since 2021, the Ministry uses connections made with at-risk individuals and families to coordinate services as one of its measurable outcomes for the Initiative. The Ministry monitors the number of cases (i.e., at-risk individuals and families) the Hubs connect to various support services (e.g., counselling, addictions services, educational supports).

Measuring the success of the Community Safety and Well-Being Initiative’s Hubs helps the Ministry identify the number of individuals and families connected to services, thus leading to improved outcomes for at-risk individuals and families working with the Hubs.

Chapter 10: Education—Instruction Time

The Ministry of Education implemented the remaining two recommendations from our 2009 audit about school instruction time.

The Ministry actively monitors the total required instruction hours through its annual review of school division calendars. School divisions are expected to offer 950 hours of instruction time annually to students in Grades 1 to 12. School divisions submit their Board-approved calendars each year in May. We tested five school divisions and found the Ministry reviewed the total reported instruction hours, and all five school divisions met the 950-hour instruction time requirement.

The Ministry also uses annual declarations to monitor school divisions’ compliance in providing the required instruction hours for core study areas (e.g., math, English). It expects school division officials to verify school divisions meet the required instruction hours for all core subjects as set out in the Ministry’s guidance.

We tested five school divisions and found all five declared they would meet the required instruction hours for core study areas. We also confirmed two of these school divisions met the required instruction hours for core subjects and found both had the support to demonstrate compliance.

By monitoring that school divisions provide students with the required instruction hours for core curriculum subjects, the Ministry helps ensure students will understand key subject areas sufficiently.



Chapter 11: Government Relations—Providing Safe Drinking Water in Northern Settlements

Access to safe drinking water is essential to the health and wellbeing of people living in seven northern settlements, which are unincorporated communities in the Northern Saskatchewan Administration District administered by the Ministry of Government Relations.^{4,5}

As of January 2024, the Ministry made some progress in improving its processes to provide safe drinking water to these seven northern settlements, but it still has more work to do.

We found the Ministry did not fully implement two recommendations—Uranium City continued to have an emergency boil water advisory in place and other northern settlements had drinking water systems requiring significant maintenance (e.g., water distribution lines leaking).

Since our last follow-up audit in 2021, the Ministry contracted with a third-party to install a new modular water treatment plant in Uranium City, which has had a precautionary drinking water advisory in place since May 2001, and an emergency boil water advisory in place since February 2015. The Ministry expects the plant to be in operation by summer 2024.

The Ministry completed upgrades to the Brabant Lake water treatment plant in 2023 resulting in the boil water advisory lifted for that settlement.

The Ministry improved the testing of drinking water samples as required by water system permits. It utilizes a third-party consultant to monitor the collection and submission of samples in accordance with the water system permit for each of the seven water systems. Our audit work found most sampling took place regularly as expected. For any tests missed, the Ministry provided additional training to the drinking water system operator to reduce the risk that future water sample tests are missed again.

The Ministry also leveraged its third-party consultant and hired a public works manager to supervise whether water system operators complete necessary maintenance activities (e.g., fix leaks, calibrate monitors). However, as of January 2024, three water treatment plants in the Northern Saskatchewan Administration District still required some significant maintenance.

Systematic testing of drinking water and ongoing maintenance are essential to reducing the risk of providing unsafe drinking water to northern settlement residents.

Chapter 12: Health—Detecting Inappropriate Physician Payments

At March 2024, the Ministry of Health made good progress in addressing the two outstanding recommendations we first made in 2017 about detecting inappropriate physician payments.

The Ministry pays over \$560 million to almost 1,900 physicians under a fee-for-service arrangement each year.⁶ Physicians may submit bills for incorrect amounts because of misunderstandings, mistakes, or, on occasion, deliberate actions.⁷

The Ministry implemented a new physician claims IT system in February 2024.

⁴ The Ministry of Government Relations administers the northern settlements through its Northern Municipal Services Branch.

⁵ The Northern Saskatchewan Administration District is a geographical area in northern Saskatchewan defined under *The Northern Municipalities Regulations*.

⁶ Ministry of Health, Medical Services Branch, *Annual Statistical Report for 2022–23*, p. 7.

⁷ The Ministry of Health refers inappropriate billings to the Joint Medical Professional Review Committee (JMPPRC). In 2023–24 JMPPRC ordered seven physicians to repay roughly \$1.3 million (2022–23: 12 physicians ordered to repay about \$2.6 million).

This new claims IT system will improve processing for physician billing because it will reduce the amount of labour-intensive manual assessments previously done by Ministry staff. It will also notify physicians immediately if their billing submissions are rejected or accepted thereby reducing overpayments. Edit checks will continue to be added to the new claims IT system as the Ministry identifies new risks in relation to inappropriate physician billings.

Having a risk-based strategy supported by an adaptable IT system allows the Ministry to detect inappropriate physician billings before payment, reducing the amount of effort needed to assess and collect inappropriate payments back from overpaid physicians.

The new claims IT system can also enhance the Ministry's reporting and data analysis allowing the Ministry to undertake further investigations (audits) of physician claims after payments. However, at March 2024, the Ministry had not revised its audit/investigation capacity or design. It also had yet to fully implement the data analytics available in the new claims IT system. Doing so will allow the Ministry to appropriately direct its efforts to investigate inappropriate physician billing practices, and potentially identify and recover more inappropriate billings.

Chapter 13: Health—Monitoring Opioid Prescribing and Dispensing

While opioid medications can bring significant improvement to patients' quality of life by relieving pain, opioids pose a risk for misuse or diversion, leading to addictions, overdoses, and deaths. Saskatchewan had 343 deaths related to opioid toxicity in 2023, an increase of about 91% in less than five years (2019: 180 deaths).

The Ministry of Health is responsible for monitoring the prescribing and dispensing of opioid medications. The Ministry monitors prescribed opioids by funding the Prescription Review Program operated by the College of Physicians and Surgeons of Saskatchewan.

By March 2024, the Ministry improved some of its processes to better monitor opioid prescribing and dispensing in Saskatchewan.

The Ministry assessed the benefits and challenges of recording hospital-dispensed opioids in the provincial drug IT system and determined the challenges outweigh the benefits. Therefore, it does not expect to record hospital-dispensed opioids in the provincial drug IT system. Opioids prescribed at patient discharge from a hospital would be recorded in the provincial drug IT system and monitored through the Program.

In addition, the Ministry provided the Program with provincial access to urine drug-screening results to help Program staff conduct effective analysis in identifying potential opioid misuse. Urine drug-screening results can help Program staff confirm whether patients used opioid medications as prescribed or identify potential opioid misuse.

In 2023, the Ministry engaged an external consultant to assess the Program's impact on reducing opioid misuse in the province. The assessment confirmed a need for the Program's continuation and provided recommendations to strengthen the Program and enhance its effectiveness. As a result, the Ministry continued to work with key Program partners (e.g., College of Physicians and Surgeons of Saskatchewan, Saskatchewan College of Pharmacy Professionals) to implement those recommendations by 2024–25. This will include establishing clear Program objectives, as well as developing service agreements and data sharing between the Program and its partners.

The Ministry also plans to work with the Saskatchewan College of Pharmacy Professionals to better monitor opioid dispensing practices in provincial pharmacies. Without specifically collecting and analyzing data about opioid dispensing practices in Saskatchewan's pharmacies, the Ministry does not know whether any specific pharmacies contribute to Saskatchewan's opioid crisis. Since 2020–21, the number of individuals receiving prescribed opioids from Saskatchewan pharmacies increased by 19%.



Chapter 14: Horizon School Division No. 205—Maintaining Facilities

By February 2024, Horizon School Division No. 205 improved its processes to maintain its 39 schools and seven other facilities located across east-central Saskatchewan. The Division implemented the remaining four recommendations we originally made in our 2020 audit.

The Division:

- Had current boiler inspections, and updated fire protection and suppression system inspection certificates in its IT system. It addressed deficiencies found during inspections timely.

Prioritizing the correction of important maintenance deficiencies helps the Division avoid non-compliance with applicable codes and provides safe environments for all students, staff, and the public.

- Developed a strategy to better use its IT system to plan, track, and monitor maintenance of its facilities and significant components. Additionally, the Division developed and documented its definition of what is considered a significant component.

Tracking key information for significant components in the maintenance IT system enhances the Division's ability to properly plan, track, and monitor the maintenance of its facilities and their key components.

- Documented the completion of maintenance activities performed, including accurately reflecting the work outstanding in the Division's IT system. Additionally, the Division monitored the completion timeliness of requested and expected maintenance via weekly reports on outstanding service requests.

Using the Division's maintenance IT system to track information on maintenance activities assists the Division in prioritizing the correction of maintenance deficiencies and monitoring the completion of maintenance.

Maintenance is one key aspect of asset management. Conducting effective maintenance and repairs on facilities reduces the potential health and safety problems for users (administrators, staff, and students), improves quality of space, improves facility value, reduces repair costs, and increases the chance facilities meet their expected service life (e.g., not having to replace a building earlier than intended).

Chapter 15: Justice and Attorney General—Supporting Provincial Court of Saskatchewan to Manage Court Workloads

The Ministry of Justice and Attorney General through its Court Operations and Services Branch is responsible for supporting the Provincial Court of Saskatchewan in managing court workloads.

By March 2024, the Ministry implemented one of two outstanding recommendations we first made in 2014. The Ministry has not fully implemented the other recommendation.

The Ministry implemented a new forecasting process in May 2023, which will help it determine resources needed to support Provincial Court workloads.

In 2020, the Ministry implemented a data analysis tool (dashboard) to aid in its collection, examination, and monitoring of information related to key measures for supporting the Provincial Court. However, the Ministry is not utilizing its dashboard to publicly report on its key performance measures (e.g., time to case resolution).

Public reporting can help legislators and the public understand operating pressures affecting Provincial Court workloads and the Ministry's actions to address them.

Chapter 16: Saskatchewan Gaming Corporation—Preventing Cyberattacks

Cybercrime in Canada, including cyberattacks via the internet, causes more than \$3 billion in economic losses each year.⁸

Effective cybersecurity programs are critical as cybercrime increasingly targets and can exploit government IT systems and networks resulting in data breaches, significant recovery costs, reputational damage, and disruption to the delivery of services.

By February 2024, Saskatchewan Gaming Corporation implemented six of seven recommendations we made in 2021 to improve its processes for preventing cyberattacks from affecting IT systems and data it uses to support and deliver casino games.

We found SaskGaming better restricted access to its network, servers, and workstations by improving security set-up (configuration) of those devices. It also included all privileged-user groups in its periodic user access reviews, enforced password expiry on all accounts, and increased its use of multifactor authentication to access IT systems. SaskGaming also updated its IT security assessments to reflect current practice and closer align with IT industry standards.

SaskGaming contracted a service provider to help it better gather and analyze security information from its systems. However, SaskGaming needs to maintain clear plans for reducing all significant cybersecurity risks to acceptable levels based on robust risk assessments.

Having an effective cybersecurity program can help reduce the risk of a successful cyberattack and the total time and associated costs SaskGaming requires to recover from it. Cyberattacks could cause significant disruption to gaming operations, as well as lead to substantial financial costs, asset or revenue loss, and reputational damage.

Chapter 17: Saskatchewan Health Authority—Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan

By November 2023, the Saskatchewan Health Authority made some progress toward implementing the last remaining recommendation from our 2016 audit about accessible and responsive ground ambulance services in southwest Saskatchewan (i.e., Swift Current and surrounding area).

In 2023, southwest Saskatchewan had about 46,000 residents and the Authority received about 4,500 ambulance calls.⁹ For residents living in an urban centre (e.g., Swift Current), the expected ambulance response time is within 9–30 minutes (depending on the severity of the patient’s condition) and the rural response time is within 30 minutes.

In November 2023, the Authority implemented a new IT dispatch system that includes data it can use to report on ambulance service quality. Also, the Authority now has performance-based contracts, which include response time expectations, in place for all five contracted ambulance service providers in southwest Saskatchewan.

The Authority expects the new IT system and updated contracts to support better information about service quality for monitoring and reporting (e.g., whether ambulances in southwest Saskatchewan responded to patient calls within 30 minutes).

⁸ Public Safety Canada, National Cyber Security Action Plan: 2019–2024, p. 1.

⁹ Information provided by the Saskatchewan Health Authority.



The Authority plans to have an annual Emergency Medical Services report available to the public and senior management for the 2024–25 fiscal year that will include performance information such as ambulance call volumes and response times. This will help Authority management decide where to adjust services to support quality patient care. Such reporting can also enable the Authority and the public to monitor whether ambulance service providers meet the expectations set out in their performance-based contracts.

Chapter 18: Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals

The Saskatchewan Health Authority is responsible for keeping patients safe, including in hospitals. Infections acquired in hospitals can extend a patient’s hospital stay and may lead to increased complications and treatment costs.

At February 2024, the Authority continued to work on addressing recommendations we first made in 2018 about preventing and controlling hospital-acquired infections at the Regina General and Pasqua Hospitals. The Authority implemented two recommendations and continues to work on the two other remaining recommendations.

The Authority trained over 120 hand-hygiene auditors to conduct direct observation hand-hygiene compliance audits in the Regina hospitals and implemented an IT system for tracking hand-hygiene audit results. Using trained observers to conduct hand-hygiene compliance audits decreases the risk of observation bias and having inaccurate compliance rates.

The Authority also uses oversight committees to review and discuss hospital-acquired infection trends. Monitoring infection trends helps identify when improvements are needed to infection prevention and control practices.

The Authority makes annual training on infection prevention and control practices mandatory for all hospital staff. However, unit managers are not monitoring or ensuring staff take the required training. Not monitoring whether staff take the annual refresher training increases the risk staff are not up-to-date on key infection prevention and control processes. For example, we found two units with low staff training completion rates in 2023 (38% and 64%).

The Authority intends to have unit managers monitor hand-hygiene compliance rates and develop action plans when compliance rates fall below 80%. However, managers have yet to begin developing such action plans at February 2024. Doing so will help unit managers actively reinforce the importance of good hand-hygiene practices, and take sufficient steps to improve hand-hygiene practices of staff in their unit.

Chapter 19: Saskatchewan Liquor and Gaming Authority—Regulating Recreational Cannabis

By December 2023, Saskatchewan Liquor and Gaming Authority implemented seven of the eight recommendations we originally made in 2020 related to regulating recreational cannabis.

Effective regulatory processes help to prevent the sale of legal recreational cannabis to youth, keep profits from cannabis sales in the regulated market (i.e., away from criminals), and protect public safety by allowing adults to access legal cannabis.

The Authority still needs to improve its policies and guidance to communicate identified non-compliance to permittees in a timely way. We found instances where the Authority did not formally notify non-compliant permittees of infractions found during inspections for more than 175 days after the investigation report date.

Without formally communicating issues of non-compliance timely, permittees may continue to commit infractions.

The Authority strengthened its process to monitor sanctions and warnings. We found the Authority uses both its regulatory IT system and other tracking spreadsheets to monitor the status of sanctions.

The Authority finalized and approved its Risk-Based Inspections Policy and Cannabis Sanctioning Guideline for staff to consistently perform expected procedures. We found staff follow this guidance when completing regulatory activities (e.g., inspections).

The Authority also provided sufficient reporting to senior management that included information about non-compliance with cannabis retail and wholesale permit conditions, trend analysis of cannabis markets, and licensed producer registrations.

Chapter 20: Saskatoon School Division No. 13—Supporting Students with Intensive Needs

By March 2024, Saskatoon School Division No. 13 improved its processes to support kindergarten to Grade 8 students with intensive needs. Of the five outstanding recommendations we first made in 2018, the Division implemented three and made progress on the other two recommendations.

Since our original audit in 2018, the Division supports an increasing number of kindergartens to Grade 8 students with intensive needs—34% increase from December 2017 to December 2023.

The Division implemented an internal review process in March 2023 to check whether school staff documented parental agreement on individual learning plans for students with intensive needs, or their attempts to obtain agreement on the plans. The Division found a high rate of compliance through the review process.

The Division regularly monitored student progress in achieving individual learning plan goals by reviewing whether staff completed progress reports for each student with intensive needs, the number of individual learning goals, and progress rating on each goal. The Division also analyzed the average number of goals set for students, as well as the overall average progress rating. The Division found students progressing less than expected on average.

The Division needs to:

- Set expected timeframes for completing professional assessments of kindergarten to Grade 8 students with intensive needs. The average number of days to complete these assessments has been increasing (e.g., for speech-language pathology assessments, the average increased from 51 days in 2020–21 to 86 days in 2022–23).

Setting reasonable timelines to complete professional assessments can help avoid delays in implementing learning supports for students with intensive needs.

- Provide senior management and its Board of Education with robust reporting on learning supports for intensive needs students in kindergarten to Grade 8. For example, the Division could provide the Board with its analysis of progress ratings of learning plan goals for students with intensive needs.

Providing more detailed information would assist the Division in assessing whether it delivers educational services consistent with those students' educational needs and abilities, and sufficiently accommodates all students with intensive needs.



Chapter 21: Social Services—Monitoring Foster Families

The Ministry of Social Services used 445 foster families to provide care for 912 children requiring protection and out-of-home care as of November 2023.

By January 2024, the Ministry implemented one recommendation and continued to work on the other three outstanding recommendations we first made in 2020 about monitoring whether foster families provide a safe and secure environment for children in care.

The Ministry still needs to complete all required background checks on all adults in a foster home prior to approving new foster families. While we found the Ministry consistently checks its records to identify whether foster care providers had previous involvement with the Ministry (e.g., history of child abuse or neglect), we found it did not have criminal record and/or vulnerable sector checks for two new foster families tested. Not completing the necessary background checks for all adults in a foster home prior to approving new foster homes may result in a potential threat to a child's safety when placed in the home.

The Ministry also does not consistently follow its requirement to obtain ongoing criminal record and vulnerable sector checks every three years for all adults residing in approved foster homes. Our testing found the Ministry did not have criminal record and/or vulnerable sector checks within the last three years for 23 foster families. These checks reduce the risk the Ministry has incomplete information about criminal charges against members of foster families, which helps to create safe and secure environments for children in foster homes.

The Ministry began delivering training to Ministry resource workers in 2022 related to completing annual reviews of foster families. Ongoing training can aid staff in conducting quality annual reviews, including supporting staff compliance with policies and providing opportunities to share good practices and efficiencies. However, the Ministry still needs to improve its completion of review reports of foster families annually, as required by Ministry standards. Our testing found the Ministry did not complete an annual review report for 16 foster families during 2023; annual reviews are used to identify support needed to provide quality care to children placed within homes.

In addition, supervisory review and formal approval (i.e., signatures) of the annual review reports continues to be considerably late (up to 44 weeks after report completion). Delays in completing annual review reports may reduce the Ministry's ability to offer foster families timely and necessary training and support.

Chapter 22: Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People

The Ministry of Social Services provides programs and services for people with intellectual disabilities by working with and helping them to access a variety of community-based services. The Ministry uses 97 community-based organizations (CBOs) to deliver residential and day programs to people with intellectual disabilities.¹⁰ *The Residential Services Act* and *The Rehabilitation Act* give the Ministry the authority to enter into agreements with those CBOs.

By November 2023, the Ministry implemented the remaining three recommendations we first made in 2012 about providing services to people with intellectual disabilities.

The Ministry established a framework to help assess CBOs and their ability to deliver services to clients with intellectual disabilities. As part of the framework, Ministry staff interview CBO clients to help assess their quality of life—overall, almost three-quarters of clients interviewed in November 2023 were mostly satisfied with services provided by their CBOs. In addition, the Ministry consistently completed and tracked its review

¹⁰ The 97 CBOs provided services to about 3,300 clients with intellectual disabilities.

of CBOs' policies and procedures every two years. At December 2023, it reported completing nearly 97% of its reviews within the expected timeframe.

Finally, the Ministry started assessing CBOs' capacity to manage risks during 2023–24. At November 2023, the Ministry completed assessments for almost a quarter of the approximately 190 CBOs it partners with, including assessments for 26 agencies providing services to intellectually disabled people.¹¹ It expected to complete the remaining assessments by March 2024.

Active monitoring of CBO performance helps the Ministry assess whether it receives services in accordance with its agreements with CBOs.

Chapter 23: St. Paul's Roman Catholic Separate School Division No. 20—Adapting Technology for Learning in Elementary Schools

St. Paul's Roman Catholic Separate School Division No. 20 implemented the one outstanding recommendation we originally made in our 2019 audit related to adapting technology for learning in elementary schools.

By February 2024, the Division implemented an IT system to track the location of educational technology devices such as iPads, Chromebooks, and laptops. The Division completed a count of devices in 2023 to confirm their location. The Division appropriately plans to conduct these counts annually.

Regularly checking the accuracy of technology device listings minimizes the risk of missing devices, and verifies their actual location. Verifying device locations helps to ensure teachers and students have technology available for use in the classroom.

Chapter 24: Water Security Agency—Regulating Drainage

By April 2024, the Water Security Agency implemented four recommendations and partially implemented five recommendations we first made in our 2018 audit of its processes to regulate drainage of water on agricultural lands.

Leaving unapproved drainage works in high-risk areas increases the risk of flooding neighbouring farmland and the receiving water body, as well as increases the risk of water quality issues in the receiving water body, and the loss of wetlands.

Since December 2020, the Agency appropriately reported to senior management on actions taken to address non-compliance of unapproved drainage works. It approved policies related to its regulation of drainage of water on agricultural land. It also published expected timeframes to resolve requests for assistance (i.e., complaints) from the public on unapproved drainage works.

The Agency still needs to:

- Finalize its policy on water quality and wetland retention requirements, so Agency staff can use this guidance and consider potential impacts when reviewing and approving applications for drainage works.

Not having approved and implemented policies on water quality and wetland retention increases the risk that Agency staff may not adequately consider these aspects, and approve drainage works that may negatively impact water quality and reduce wetlands.

¹¹ The Ministry of Social Services partners with CBOs across Saskatchewan to provide a range of services, including support services for individuals and families, group homes for people with intellectual disabilities, and 24/7 crisis intervention services.



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- Use its wetland inventory and its Drainage Compliance Planning and Assurance Policy to identify and take action to bring unapproved high-risk drainage works into compliance.

In 2015, when the Agency began working to get landowners to comply with its drainage requirements, it estimated 1.6 million to 2.4 million acres of agricultural land had unapproved drainage works.¹² At April 2024, the Agency was still working to estimate the amount of unapproved drainage works in the province using its wetland inventory.

- Report to the public on its regulation of the drainage of water on agricultural lands.

For example, the Agency should publicly report on the number of requests for assistance it received, and information on enforcement actions taken on unapproved drainage. Not taking timely, effective enforcement action against unapproved drainage works increases the risk of further damage to neighbouring farmland and to environments downstream.

¹² *2018 Report – Volume 1, Chapter 12*, p. 181.