

Chapter 17

Health—Providing Special Needs Equipment for Persons with Disabilities

1.0 MAIN POINTS

The Ministry of Health, under an agreement with the Saskatchewan Abilities Council (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 May 2025, the Ministry, in collaboration with its service provider, implemented the last remaining recommendation we first reported in 2016 related to providing special needs equipment to persons with disabilities (i.e., clients).

The Ministry and its service provider implemented a process to recover special needs equipment of significant value no longer utilized (e.g., equipment loaned to clients who are now deceased or who left the province). Once returned, equipment can be used to assist other persons with disabilities.

2.0 INTRODUCTION

2.1 Background

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

The intent of this Program is to loan and repair special needs equipment (e.g., wheelchairs, walkers, lifts) at no cost to eligible clients throughout the province. The total cost to operate the Special Needs Equipment Program in 2024–25 was \$10.75 million.¹ The Ministry engaged a service provider, the Saskatchewan Abilities Council, to directly deliver the Program.

2.2 Focus of Follow-Up Audit

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

¹ Information provided by Ministry of Health management.



We concluded, for the 12-month period ended August 31, 2016, the Ministry of Health had, other than matters reflected in our six recommendations, effective processes to provide special needs equipment to persons with disabilities.² By June 2023, the Ministry implemented five of the six recommendations.³

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed Ministry staff and service provider staff responsible for providing special needs equipment to persons with disabilities. We examined reports about loaned equipment and other relevant documents. In addition, we tested a sample of clients to determine if the service provider attempted to recover loaned equipment.

3.0 STATUS OF RECOMMENDATION

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at May 31, 2025, and the Ministry of Health's actions up to that date.

3.1 Recovering Unused Special Needs Equipment

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

Status—Implemented

The Ministry of Health, along with its service provider, implemented a process to recover certain special needs equipment that is no longer utilized (e.g., equipment loaned to clients who are now deceased or who left the province).

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

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

³ 2019 Report – Volume 1, Chapter 27, pp. 277–283; 2021 Report – Volume 1, Chapter 17, pp. 207–217; and 2023 Report – Volume 2, Chapter 21, pp. 193–196.

⁴ www.saskabilities.ca/services/independent-living/special-needs-equipment#loan-program (23 June 2025).

To focus its equipment recovery efforts, we found the Ministry reviewed information in the IT system that tracks loaned equipment and periodically provided the service provider with a list of deceased clients or clients who left the province that have loaned equipment of significant value (e.g., power wheelchairs, manual wheelchairs, hospital beds). Beginning in January 2025, the service provider began using this information to attempt to recover the loaned equipment by sending letters to clients or their estates.

We analyzed the Ministry's lists from January to March 2025 and found it identified 757 clients as deceased or no longer living in the province with loaned equipment of significant value, including 13 power wheelchairs and 80 electric hospital beds. We tested 10 clients and found the service provider sent letters to all 10 clients' estates appropriately listing the equipment to be returned.

The service provider manually tracks the status of the letters sent and responses received. Our analysis found the service provider received 295 responses from clients' estates indicating they had or will return the equipment or left it at a healthcare facility (e.g., long-term care home, hospital). We found the service provider confirmed the recovery of equipment it loaned to 110 clients.

As many clients using loaned special needs equipment reside in long-term care facilities, we observed the service provider emailing these facilities in April 2025 and reminding them to return any unused equipment they may be storing at their premises. The service provider found this did not result in an increased amount of returned equipment.

Regularly encouraging and reminding clients and healthcare facilities to return special needs equipment no longer utilized will help to recover specialized equipment for other clients in need.

