

Chapter 11, Ministry of Health – Inspecting Special Care Homes, 2025 Report - Volume 2

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New Recommendation: 1. We recommend the Ministry of Health use a risk-based approach for inspecting special-care homes.	106	Implemented	The Ministry of Health has enhanced its processes and implemented a standardized, risk-based approach to prioritize inspections. This approach allows the Ministry to consider a number of available indicators such as length of time since last inspection, previous inspection findings, critical incidents, resident/family concerns, and quality indicators to help prioritize homes and determine inspection frequency.	N/A – Implemented	N/A- Implemented
New Recommendation: 2. We recommend the Ministry of Health conduct unannounced inspections at special-care homes.	107	Implemented	The Ministry of Health has expanded the frequency of unannounced inspections. In 2027 all inspections will be unannounced.	N/A - Implemented	N/A- Implemented
New Recommendation: 3. We recommend the Ministry of Health analyze its resources to determine whether it has sufficient capacity to carry out risk-based inspections at special-care homes.	108	Partially Implemented	The Ministry has implemented a risk-based approach to prioritize Special-Care Home inspections and continues to assess its overall capacity to fully implement this approach. In 2025-26, the Ministry of Health added funding to increase the number of inspectors by two full-time positions. Since 2021, the Ministry has added human resources to the Special-Care Home inspection process. Currently there are six inspectors and a manager responsible for implementation. In addition, there are two research officers that	The Ministry will continue to assess capacity for implementation of the Special-Care Home inspection process	Implementation in 2027

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			support the technical aspects of the inspection tool, data and tracking.		
New Recommendation: 4. We recommend the Ministry of Health conduct independent follow-up inspections at special-care homes to determine whether previously identified non-compliance issues are sufficiently addressed.	113	Partially Implemented	Following the implementation of a risk-based approach and unannounced inspections, the Ministry is currently reviewing its' current criterion to trigger a follow-up inspection and refining the inspection tool to accommodate independent follow-up inspections.	The Ministry of Health will conduct independent follow-up inspections at Special-Care Homes to determine whether non-compliance issues were sufficiently addressed.	Implementation in 2027
New Recommendation: 5. We recommend the Ministry of Health formally analyze and report on special-care home inspection results (i.e., non-compliance issues) to identify common trends and potential areas for improvement.	116	Partially Implemented	Since 2021, the Ministry has tracked and analyzed inspection results, using the data to identify and understand areas for improvement. The Ministry is formalizing its methodology for trend analysis and developing a consistent approach for sharing findings with Special-Care Homes, the Saskatchewan Health Authority and Ministry leadership.	The Ministry of Health will analyze and report on Special-Care Home inspection results (i.e., non-compliance issues) to identify common trends and potential areas for improvement.	Implementation in 2027
New Recommendation: 6. We recommend the Ministry of Health publicly report results of special care home inspections.	116	Implemented	This recommendation has been implemented. The Ministry launched public reporting of Special-Care Home inspection results on August 31, 2026. Public reporting strengthens transparency and accountability and provides residents and families with accessible	N/A - Implemented	N/A- Implemented

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			information about inspection findings and remediation status.		

Chapter 16, Ministry of Health – Monitoring Enforcement of Tobacco & Vapour Products’ Legislative Requirements, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. We recommended the Ministry of Health establish a formalized process to maintain a complete list of retail locations that sell tobacco and vapour products. Status: Implemented	189	Implemented	The Ministry receives quarterly tobacco and vapour retailer listings from the Ministry of Finance and provides them to Saskatchewan Health Authority tobacco enforcement officers to update the enforcement system. The program manual requires officers to maintain an up-to-date retailer list.	Implemented July 31, 2025	N/A - Implemented
Outstanding Recommendation: 2. We recommended the Ministry of Health work with the Saskatchewan Health Authority to conduct required youth test shopper inspections of retail locations that sell tobacco and vapour products. Status: Implemented	190	Implemented	Effective April 1, 2024, the Ministry adopted a risk-based approach requiring youth test shopper inspections at a minimum of 50% of eligible retailers annually and at every eligible retailer at least once every two fiscal years. Priority is given to new and previously non-compliant retailers. The 50% target allows the Saskatchewan Health Authority to support retailer education and progressive enforcement actions.	Implemented July 31, 2025	N/A - Implemented

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Chapter 16, Ministry of Health – Monitoring Enforcement of Tobacco & Vapour Products’ Legislative Requirements, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 3. We recommended the Ministry of Health work with the Saskatchewan Health Authority to reinspect retail locations that sell tobacco and vapour products to youth in a timely manner. Status: Implemented	190	Implemented	The program manual requires non-compliant retailers to be reinspected within six months. Quarterly reports identify delayed inspections and overdue infractions for follow-up with the Saskatchewan Health Authority. Between October 2023 and July 2025, almost 73% of reinspections were completed within six months.	Implemented July 31, 2025	N/A - Implemented
Outstanding Recommendation: 4. We recommended the Ministry of Health set a reasonable frequency for conducting periodic routine inspections at retail locations that sell tobacco and vapour products. Status: Implemented	190	Implemented	The Tobacco and Vapour Products Program Work Guide was updated to define reasonable and achievable minimum objectives for routine retail inspections. Routine inspection frequencies are meeting Ministry expectations and inspection resources are being directed using a risk-based approach.	Implemented July 31, 2025	N/A - Implemented
Outstanding Recommendation: 5. We recommended the Ministry of Health provide clear guidance to the Saskatchewan Health Authority on handling complaints related to the sale and promotion of tobacco and vapour products. Status: Implemented	192	Implemented	The Ministry updated its enforcement manual to require complaint follow-up within two business days and resolution within one month. Quarterly reports identify outstanding complaints, timelines and delays and support program oversight and accountability.	Implemented July 31, 2025	N/A - Implemented

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Chapter 16, Ministry of Health – Monitoring Enforcement of Tobacco & Vapour Products’ Legislative Requirements, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 6. We recommended the Ministry of Health enhance written reports on enforcement activities (e.g., complaints, trends) given periodically to senior management relating to tobacco and vapour products. Status: Implemented	193	Implemented	The Ministry enhanced quarterly reporting to Ministry and Saskatchewan Health Authority senior management by adding narrative explanations, trend analysis and supplementary reports on delayed inspections, overdue infractions and outstanding complaints.	Implemented July 31, 2025	N/A - Implemented

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Chapter 17, Ministry of Health – Providing Special Needs Equipment for Persons with Disabilities, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. 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. Status: Implemented	196	Implemented	The Ministry and its service provider implemented a process to recover special needs equipment of significant value no longer utilized (e.g., equipment on loan to deceased clients). The service provider attaches 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, the service provider's website clearly states the responsibility of clients to return loaned equipment when no longer required.	N/A - Implemented	N/A - Implemented

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Chapter 14, Ministry of Health – Detecting Inappropriate Physician Payments, 2026 Report - Volume 1.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. We recommended the Ministry of Health assess options to conduct more investigations into physician billing practices that it suspects of having inappropriately billed the Government. Status: Implemented	178	Implemented	The Provincial Auditor noted that the recommendation has been implemented in the 2026 Report, Volume 1. The Ministry has been able to identify opportunities and has implemented new resources and tools to increase ability to conduct more investigations.	N/A - Implemented	N/A - Implemented

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Chapter 15, Ministry of Health – Monitoring Opioid Prescribing and Dispensing, 2026 Report - Volume 1.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. We recommended the Ministry of Health determine whether the Prescription Review Program is helping reduce the misuse of prescribed opioids in Saskatchewan. Status: Implemented	183	Implemented	The Prescription Review Program (PRP) Advisory Committee was established, and its Terms of Reference were adopted on February 24, 2026. The Terms of Reference establish the committee's mandate to oversee and assess whether the Prescription Review Program is helping reduce the misuse of prescribed opioids in Saskatchewan.	N/A - Implemented	N/A - Implemented
Outstanding Recommendation: 2. We recommended the Ministry of Health establish a risk-based approach to identify concerns in opioid dispensing in Saskatchewan pharmacies. Status: Implemented	186	Implemented	The Ministry developed a risk register that was adopted on February 24, 2026, establishing a risk-based approach to identify and manage concerns related to opioid dispensing in Saskatchewan pharmacies. The Ministry continues ongoing updating and reporting on the risk register.	N/A – Implemented	N/A - Implemented

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Chapter 3, Ministry of Health – Healthcare Affiliates, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New Recommendation: 1. We recommend All Nations' Healing Hospital Inc. appropriately approve expense transactions prior to processing payments.	27	Implemented	Since the issue was identified and brought to management's attention, the financial policies have been reviewed with all staff. In addition, onboarding of all new finance employees and senior managers includes a review of financial policies and procedures as they affect the organization, including contract and signing approval thresholds.	N/A- Implemented	N/A- Implemented
Outstanding Recommendation: 2. We recommended the All Nations' Healing Hospital Inc. seek the responsible Minister's approval required by law when undertaking capital projects valued at greater than \$100,000. Status: No longer relevant	27	Implemented	All Nations Healing Hospital will ensure for future capital projects over the threshold, that approvals as per legislative requirements will be sought prior to proceeding with construction or purchase. In 2024-25, All Nations Healing Hospital did not undertake any projects above the threshold. The Ministry of Health continues to send out the reminder letter to the affiliates on an annual basis.	N/A - Implemented	N/A - Implemented

Chapter 1, eHealth Saskatchewan – Integrated Audit, 2025 Report - Volume 2.					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. We recommended eHealth Saskatchewan sign an adequate service level agreement with the Saskatchewan Health Authority. Status: Implemented	17	Implemented	A service governance model has established a Partnership Working Committee and a Steering Committee. eHealth and Saskatchewan Health Authority jointly engaged MLT Aikens LLP to assist with the implementation of version 2.0 of the ITSA.	N/A – Implemented	N/A-Implemented
Outstanding Recommendation: 2. We recommended eHealth Saskatchewan have an approved and tested disaster recovery plan for systems and data. Status: Partially Implemented	18	Implemented	eHealth established a formal Disaster Recovery (DR) Program and continues to implement its multi-year Disaster Recovery roadmap to strengthen organizational resilience.	N/A – Implemented	N/A- Implemented
Outstanding Recommendation: 3. We recommended eHealth Saskatchewan implement a risk-based plan for controlling network access to mitigate the impact of security breaches Status: Partially Implemented	19	Partially Implemented	Network-level compensating controls are implemented across the environment, including internet access restrictions, network segmentation and isolation, and firewall restrictions. We continue to modernize our network security through the implementation of new technologies.	Implementation of multi-year network and connectivity roadmap.	Implementation beginning in 2026

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Chapter 1, eHealth Saskatchewan – Integrated Audit, 2025 Report - Volume 2.

Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			This year, eHealth advanced its roadmap to implement centralized Network Access Controls (NAC) across the health sector. Foundational planning and preparation have progressed, with implementation beginning in 2026.		
Outstanding Recommendation: 4. We recommended eHealth Saskatchewan utilize key network security logs and scans to monitor the eHealth IT network and detect malicious activity. Status: Partially Implemented	20	Implemented	eHealth believes that this recommendation is implemented. eHealth uses centralized security tools, vulnerability scanning, and 24/7 security monitoring to identify, investigate, and respond to malicious activity across key health-system infrastructure and technologies. Infrastructure is built using standardized images, which ensures that security protections are consistently applied to all devices. Vulnerability scanning has been deployed across eHealth's server environment, including core data center infrastructure.	N/A – Implemented	N/A- Implemented

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Chapter 1, eHealth Saskatchewan – Integrated Audit, 2025 Report - Volume 2.					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			Reporting is provided to eHealth leadership on a regular basis, and metrics continue to be reviewed and evolve.		

Chapter 20 – Saskatchewan Cancer Agency – Delivering the Screening Program for Colorectal Cancer, 2025 Report - Volume 2.					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 1. We recommended the Saskatchewan Cancer Agency analyze if its promotional strategies help increase participation in its Screening Program for Colorectal Cancer. Status: Partially Implemented	211	Partially Implemented	Continued Colorectal Cancer Promotional Campaigns, and general promotion at outreach events with measurement of reach and engagement. Creation of a ColonCheck Outreach & Engagement (O&E) Strategy. Dedication of outreach and health promotion and program operational team capacity to ColonCheck outreach and associated topic-specific orientation. Planning for and beginning implementation of 4 projects	Continued implementation of projects that aim to impact specific participation concerns and inequities. Measurement of impact of projects on screening participation.	The implementation of changes/projects to increase participation in CRC screening vary from March-2026 to late 2027. The measurement and analysis of the impacts of these changes on participation is projected to span from late 2026 to early 2028.

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Chapter 20 – Saskatchewan Cancer Agency – Delivering the Screening Program for Colorectal Cancer, 2025 Report - Volume 2.					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			under the Strategy to impact specific participation concerns and inequities.		
Outstanding Recommendation: 2. We recommended the Saskatchewan Cancer Agency work with the Saskatchewan Health Authority to reduce the time patients wait for colonoscopies with an aim to provide these services within the nationally accepted benchmark for colorectal cancer screening programs. Status: Implemented	212	Implemented	Established the ColonCheck Quality Improvement Committee. Participated in the Provincial Endoscopy Committee.	N/A - Implemented	N/A- Implemented
Outstanding Recommendation: 3. We recommended the Saskatchewan Cancer Agency work with the Saskatchewan Health Authority to determine a timeframe (benchmark) for providing patients and healthcare providers with pathology results related to screening for colorectal cancer. Status: Implemented	214	Implemented	Reports have been shared with the Lab Quality Improvement Committee to identify improvement areas, while ongoing collaboration with Saskatchewan Health Authority aims to establish a high-level plan for operational incorporation guided by a Quality Improvement framework.	N/A – Implemented	N/A-Implemented

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Chapter 20 – Saskatchewan Cancer Agency – Delivering the Screening Program for Colorectal Cancer, 2025 Report - Volume 2.					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding Recommendation: 4. We recommended the Saskatchewan Cancer Agency align quality indicators it regularly uses to report on the Screening Program for Colorectal Cancer with nationally accepted indicators. Status: Implemented	215	Implemented	Development of a standardized reporting framework. Standardized dashboards provide access to performance indicators to inform decision making.	N/A – Implemented	N/A-Implemented
Outstanding Recommendation: 5. We recommended the Saskatchewan Cancer Agency report on results of key quality indicators timely for its Screening Program for Colorectal Cancer. Status: Implemented	215	Implemented	Expanded analytics capacity by integrating business intelligence across the department and streamlining processes. Standardized reporting framework enables efficient dissemination of performance indicators.	N/A – Implemented	N/A-Implemented
Outstanding Recommendation: 6. We recommended the Saskatchewan Cancer Agency periodically include analysis of key quality indicator results for its Screening Program for Colorectal Cancer in its reports to senior management and the Board. Status: Implemented	215	Implemented	Assessed national quality indicators for colorectal cancer screening and aligned its reporting with benchmark standards. Developed reporting tools for timely access to key metrics and facilitate evidence-based decision-making.	N/A - Implemented	N/A-Implemented

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Chapter 8 – 3sHealth – Managing Disability Claims, 2026 Report - Volume 1					
Recommendation and Status at Time of Audit	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New Recommendation 1. We recommend Health Shared Services Saskatchewan send completed disability benefit claim applications to adjudicators on time. Status: Implemented	142	Implemented	3sHealth has implemented the recommendation and is sending completed disability benefit claim applications to adjudicators within the established service standard. 3sHealth Employee Benefits team has dedicated resources and strengthened operational controls to support the timely processing and transfer of new disability applications to adjudicators.	N/A - Implemented	N/A-Implemented
New Recommendation 2. We recommend Health Shared Services Saskatchewan follow its established timelines to complete appeal reviews on disability claims and document reasons for significant delays. Status: Implemented	144	Implemented	3sHealth has demonstrated ability to achieve the service standard of established timelines to complete appeal reviews on disability claims. 3sHealth is leveraging ServiceNow technology to better track and manage appeals received versus manually tracking in excel, which was the process at the time of the original performance audit.	N/A - Implemented	N/A- Implemented