

## **ROLE 2: ASSESS PERFORMANCE INFORMATION**

### ***Practice 2b. Assure performance reports: Audit, attest to, assure, or certify external performance reports.***

**Saskatchewan Provincial Auditor** ([www.auditor.sk.ca](http://www.auditor.sk.ca)): In 1999, the Government of Saskatchewan initiated a comprehensive government accountability project with one of its goals to report publicly on its results. The Provincial Auditor stated that government must follow sound reporting principles for its performance reports to be useful to the Legislative Assembly and the public. In 2000, government-wide reporting guidelines were mandated for Crown Corporations and in 2003 for departments. The Provincial Auditor's Office follows principles developed by the CCAF-FCVI (formerly the Canadian Comprehensive Auditing Foundation), listed under "Quebec" above, to assess government entities' annual performance reports.

The Provincial Auditor's Office is responsible for providing independent assurance of annual reports for government agencies each year, and spends about 1,000 staff-hours per year on this practice. They review 30 to 40 of the larger agencies' annual reports, out of about 270 total agencies. Auditors use a verification checklist including questions relating to the information being collected for the measure including its relevance, reliability, and presentation. In a few instances the Provincial Auditor's Office has assessed the quality of performance targets. The Provincial Auditor's goal is to provide timely assurance to the Legislative Assembly of non-financial information in government agencies' performance reports. For the year ended March 31, 2003 the Provincial Auditor's Office evaluated the contents of all departmental annual reports and discussed the results with department officials. For each agency for which the Provincial Auditor's Office has reportable matters, the Auditor's Office prepares a separate chapter for the performance report. Their audits include assessing significant judgments made by management, and evaluating the overall presentation of performance information. The Provincial Auditor's 2003 report to the Legislative Assembly summarized the results of annual performance reporting by government entities. Finally, the Provincial Auditor's Office shares best practices with the primary authors of the performance reports (e.g., deputy ministers).

The Saskatchewan Provincial Auditor has participated in a broad effort by Canadian federal and provincial auditors to audit health indicators pursuant to a First Ministers' Meeting Communiqué on Health in 2000. The Provincial Auditor found that the controls established by Saskatchewan Health, Health Canada, and the Canadian Institute of Health Information were not adequate to ensure that results in their Health Indicators Report were complete, accurate, and adequately disclosed. For the Health Indicators Report, the Provincial Auditor evaluated the Saskatchewan Health's information systems and found that the department had not evaluated the reliability of the systems to produce valid, accurate, and complete information. For example, the department did not know the error rate of the data produced by the systems. In 2002 the Provincial Auditor provided assurance regarding performance data for 61 health indicators in the *Saskatchewan Comparable Health Indicators Report*.