



Health PEI Excluded Employee Compensation

Independent Assurance Report: January 2026

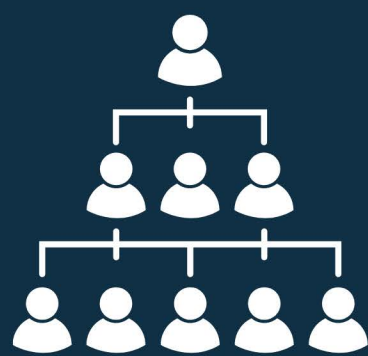


Why Did We Do This Audit?

After we conducted an audit in 2024 on the compensation of Health PEI's Executive Leadership Team, the Chief Executive Officer of Health PEI noted areas of concern regarding other compensation practices, specifically with excluded employees.

Our Objectives and Scope

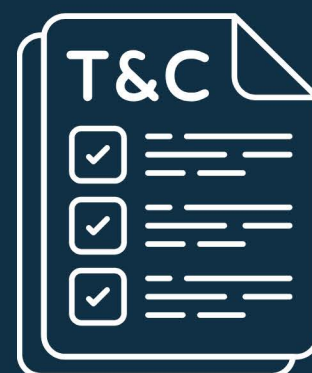
Our objectives were to determine whether compensation practices for Health PEI's excluded employees are consistent with legislation and policies, whether vacation hours paid out to Health PEI's excluded employees were appropriately approved, and whether time-in-lieu hours earned and paid out to Health PEI's excluded employees were appropriately approved. The audit included all full-time and part-time excluded employees of Health PEI between April 1, 2023 and June 30, 2024 and the payouts of vacation time/time-in-lieu to these employees between April 1, 2021 and June 30, 2024.



Health PEI did not always follow legislation and policies for classification and requests for classification reviews of excluded positions.



Health PEI did not always follow their requirement to report new excluded positions to Treasury Board.



Health PEI did not always follow the *Terms & Conditions of Employment for Excluded Supervisory and Confidential Employees of Prince Edward Island* when paying out vacation and time-in-lieu hours.

Key Findings

Compensation practices for Health PEI's excluded employees were not always consistent with legislation, policies, and Treasury Board requirements.

Vacation hours paid out to Health PEI's excluded employees were not always in accordance with the terms and conditions.

Time-in-lieu hours earned and paid out to Health PEI's excluded employees were not always in accordance with the terms and conditions.