

Office of the Auditor General of Prince Edward Island - Press Release

Charlottetown, PEI - The Auditor General tabled two reports with the Legislative Assembly today, December 12, 2023. One report is Phase III of the COVID-19 Financial Support Programs special examination the Office has been conducting. This is the final phase of this work. The other report is Surgical Wait Times – Cataract, Knee Replacement and Hip Replacement. See below for highlights of each report.

COVID-19 Financial Support Programs - Phase III - Highlights

Why we did this Audit

- On April 10, 2020, the Honourable Dennis King requested the Auditor General, under section 14(d) of the *Audit Act*, to undertake a special assignment to examine government’s COVID-19 pandemic response. In particular, the Auditor General was requested to complete a financial examination of the provincial government’s COVID-19 programming and supports, and the special warrants associated with COVID-19 for the period starting March 13, 2020.
- As we obtained a better understanding of the various COVID-19 programs, a three-phased approach was presented to, and approved, by Executive Council. The phases consist of the following:
 - **Phase I:** Included financial support program payments paid from the COVID-19 Emergency Contingency Fund with application deadlines up to, and including, August 31, 2020.
 - **Phase II:** Included loan programs, as well as the remaining program payments funded by the COVID-19 Emergency Contingency Fund with application deadlines after August 31, 2020.
 - **Phase III:** Includes additional programs established using the COVID-19 Response and Recovery Contingency Fund of \$65 million.
- In July 2021, our Office released the COVID-19 Financial Support Programs - Phase I Report.
- In July 2023, our Office released the COVID-19 Financial Support Programs - Phase II Report.
- We will be following up on the recommendations presented in all three reports approximately 12 months following the date of this Phase III report.

Objective

To determine whether the Province of Prince Edward Island:

- obtained appropriate authorizations for financial support programs initiated in response to COVID-19; and
- maintained appropriate oversight and controls over disbursements made under these programs.

Conclusions

- The Province of Prince Edward Island obtained appropriate authorizations for financial support programs initiated in response to COVID-19.
- Appropriate oversight and controls were not always maintained over disbursements made under these programs.

Audit Scope Period: July 8, 2020 to March 31, 2021

What we Found

Approvals	<ul style="list-style-type: none">○ The COVID-19 Response and Recovery Contingency Fund was approved in accordance with the <i>Financial Administration Act</i>.○ All 18 programs in Phase III were eventually approved by Treasury Board; however, three programs were not approved before implementation.○ There were nine programs where program details, such as program dates and application deadlines, were not approved by Treasury Board.○ There were two programs that did not obtain Treasury Board approval for changes to program dates.○ Treasury Board approval did not clearly identify the final budget for three programs.
Program Delivery	<ul style="list-style-type: none">○ Three of the six application-based programs did not have documented program procedures established for staff to process applications. Key program details were missing for two of the programs which had documented procedures.○ In four of the programs we tested, we found seven ineligible funding recipients in our sample testing.○ In our sample testing, we found two programs which had five payment calculation errors.
Monitoring and Reporting	<ul style="list-style-type: none">○ Program expenditures were regularly reported to Treasury Board.○ A formal assessment on the delivery of all COVID-19 financial support programs has not been completed for 10 of the 18 programs examined as part of this phase of our audit.

Surgical Wait Times - Cataract, Knee Replacement and Hip Replacement - Highlights

Why we did this Audit

- It is important for Health PEI to manage all surgical resources to improve outcomes for patients.
- We wanted to perform an examination on the management of surgical wait times. We selected three surgeries based on the availability of established wait time benchmarks and historical wait time data: cataract, knee and hip replacement.
- For the period of April 1, 2022 - September 30, 2022, many Islanders who required cataract, knee replacement and hip replacement surgeries did not receive the surgery within the national benchmark timeframes.
- The 50th percentile wait times for cataract, knee replacement, and hip replacement surgeries in PEI increased approximately 35 percent between 2013-2022.
- Patients waiting for these surgeries can experience a decreased quality of life.

Objective

- To assess whether Health PEI has systems and processes for tracking, managing, and reporting on patients waiting for the following surgeries:
 - cataract;
 - knee replacement; and
 - hip replacement.

Conclusions

- Health PEI had systems and processes for tracking, managing and reporting on patients waiting for cataract, knee replacement and hip replacement surgeries, however the information was not being used to take corrective action where required.
- We identified a lack of documented policies and procedures, deviations from best practice for surgical wait times calculations and reporting, and issues with wait time data not being provided to all stakeholders.

Audit Scope Period: April 1, 2021 to June 30, 2022

What we Found

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| Wait Time Calculations | <ul style="list-style-type: none">○ Health PEI did not have documented policies and procedures on the calculation of surgical wait times.○ Although Health PEI calculated surgical wait times, the calculation was not in accordance with national standards.○ Some surgeries were included in the surgical wait time calculation which should not have been based on national standards. |
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RECOMMENDATIONS (paragraphs 37, 41, and 46)

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| Monitoring | o | Health PEI established surgical wait time targets based on national standards. |
| Surgical | o | Surgical wait times provided to the Executive Leadership Team were calculated differently than surgical wait times based on national standards. |
| Wait Times | o | Health PEI's Executive Leadership Team does not have documentation to support they have a process for identifying factors causing surgical wait times to be higher than target, and for proposing solutions to these factors. |

RECOMMENDATIONS (paragraphs 60 and 63)

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| Reporting | o | We noted significant issues regarding the communication of wait time information. Health PEI did not: |
| to | - | provide a correct description on the Province's website of how surgical wait times are measured; |
| Stakeholders | - | report some key surgical wait time data to the public; |
| | - | report current surgical wait times to the general public or referring physicians; |
| | - | track or report on consult wait times; |
| | - | report surgical wait time per surgeon; or |
| | - | report surgical wait times to the Health PEI Board of Directors from October 2021 to the date of this audit report. |

RECOMMENDATIONS (paragraphs 75, 78, 83, 87, 90, 94 and 99)

The observations and recommendations noted throughout this report should be considered for all surgeries.

These Reports are available on our website at www.assembly.pe.ca/auditorgeneral

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