Alberta Health Services
Wave One
Implementation of
Connect Care Clinical
Information System

Report of the Auditor General
February 2020
Mr. Mike Ellis, MLA
Chair
Standing Committee on Legislative Offices

I am honoured to transmit my report, *Wave One Implementation of Connect Care Clinical Information System*, to the Members of the Legislative Assembly of Alberta, under Section 20(1) of the *Auditor General Act*.

We conducted our work under the authority of the *Auditor General Act* and in accordance with the standards for assurance engagements as set out in the CPA Canada Handbook – Assurance.

W. Doug Wylie FCPA, FCMA, ICD.D
Auditor General

Edmonton, Alberta
February 21, 2020
Connect Care is a province-wide clinical information system that doctors, nurses and allied health professionals at all AHS hospitals, clinics and services will use to help deliver care to Albertans.

We found:

- Processes to regularly monitor the program and periodically assess readiness for launch.
- Processes to ensure clinical and operational users were ready for launch.
- A plan to sustain Wave One after the system launches.
- Processes to monitor vendor commitments and ensure vendor support is present leading up to and after launch.

Connect Care’s success drivers to date:

- Co-led by representatives from operations, clinical staff and physicians - the program was not led or managed as an IT project.
- Consistent and significant involvement from executive leadership.
- Culture of transparency, accountability and dedication.

Alberta Health Services (AHS) has adequate processes to inform their decision for the launch and sustainability of Wave One of Connect Care.
Connect Care is a clinical information system that will touch nearly every aspect of the care for Albertans at Alberta Health Services (AHS) hospitals, clinics, and the labs and other partners that support them.

At a cost of more than $1 billion, Connect Care will have over 100,000 clinical system users. It will house detailed health information of more than four million people across the province. AHS communicated that Connect Care also has potential to save money and improve patient care and experiences in AHS hospitals and clinics over the long term. In short, it has the intent to transform healthcare delivery in Alberta. Currently, there are no plans to implement Connect Care at primary care networks (PCNs) or other clinics and clinical settings not administered by AHS.

There is risk in implementing any large computer system. More than half of new computer systems fail to launch, or do not work properly after the initial launch. These failures can result in costs to an organization in terms of dollars, time, and reputation. For a clinical computer system in a hospital, failure can also be as serious as life and death.

This audit is unique in that we conducted it before AHS launched the first wave of Connect Care. We do not normally audit government processes and systems until they have been running for some time. Because of the size and scope of the project to implement Connect Care, combined with the potential risk if something were to go wrong, we felt it warranted an audit looking at the common causes of computer system failures before its launch. This could allow us to identify potential problems and add an outside perspective on important parts of the program, in advance, rather than after the fact.

Wave One of Connect Care launched on time in early November 2019 at the Walter MacKenzie Health Sciences Centre as well as various ambulatory clinics and pharmacies in the Edmonton area.

AHS experienced a few technical issues, some service delays, and some initial frustrations immediately following the launch. However, overall AHS felt the launch and immediate sustainment of Wave One was a success and, most importantly, was safe for patients undergoing care at that time.

We found AHS had processes, controls and plans in place to manage the risks to launching the first wave of Connect Care safely and effectively.

Among the key drivers of success for the Connect Care program we observed to date are:

- The program was not led or managed as an “IT project.” Representatives of operations, clinical staff and physicians and AHS IT co-led the program. The involvement of operational and clinical staff in the program was pervasive.
- AHS assigned three of its senior executives as program “sponsors.” These were not passive roles. The extent of their involvement, the depth of their understanding, and the presence of these sponsors at critical times leading up to launch was noteworthy.
- We saw consistent evidence of a culture in the Connect Care program of transparency, accountability, and dedication. Teams gave straight answers, did not sugar-coat bad news, and asked for help. Leaders did not relent on important questions and were active in finding the resources teams needed if they were falling behind.

It is important to note that our audit focused on the processes, controls and plans specifically for the Wave One launch. AHS will be implementing eight additional waves through to 2022. The outcome of the Wave One launch does not guarantee similar results for these future waves. We plan to complete future audits of Connect Care as AHS continues implementation and has had an opportunity to stabilize its ongoing operations.
Managing the various independent information systems at Alberta Health Services (AHS) is complex and unsustainable.\(^1\) Currently, healthcare professionals and administrators in Alberta use more than 1,300 independent health information systems,\(^2\) many of which are becoming obsolete as they reach the end of their useful lives.

The number and complexity of systems leads to fragmented patient information, which increases the risk of failing to provide the adequate patient care that AHS, healthcare professionals and Albertans expect.

AHS recognized the need to replace the aging and complex array of systems as early as 2009.\(^3\)\(^4\) In 2015, the Department of Health and AHS submitted a business case for implementing a province-wide Clinical Information System (CIS) to the Treasury Board of the Government of Alberta. The business case highlighted how the provincial CIS would be an important first step in building and supporting fully integrated health services in Alberta. The expected benefits include increased efficiency in healthcare delivery, greater focus on patients and better health outcomes.\(^5\)

### Connect Care

In July 2017, AHS selected US-based healthcare software provider Epic Systems Corporation (Epic)\(^6\) as the vendor for the system. The decision followed a 28-month, multi-stage process, involving consultation with hundreds of physicians, clinical staff and patients across Alberta. AHS named the system, and the program that supports it, “Connect Care”.

AHS estimates the total cost of the Connect Care program to be $1.4 billion,\(^7\) with direct financial benefits estimated at over $2 billion in the first 10 years.\(^8\) The Department of Health is providing $400 million for a portion of the program, with AHS funding the remainder through its own financial resources and expected efficiencies gained from the program over time.

Clinicians will use Connect Care everywhere AHS\(^9\) provides healthcare services, such as hospitals, clinics, and continuing care facilities. Currently, there are no plans to implement Connect Care at primary care networks (PCNs) or other clinics and clinical settings not administered by AHS. AHS is rolling the system out across the province over three years, in nine separate waves. Wave One launched in November 2019.

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\(^2\) Connect Care Program Charter—Version 3.0, page 10.
\(^3\) Ibid.
\(^4\) Initially AHS identified the need for a major overhaul of the Edmonton Zone systems. Over time, AHS expanded the concept to consider the entire province.
\(^5\) Connect Care Program Charter—Version 3.0, page 16.
\(^6\) Epic System Corporation is widely recognized as one of the largest providers of health information technology (IT). Several large hospitals in Canada have implemented Epic in the past few years including, most recently, Sick Kids in Toronto and The Ottawa Hospital.
\(^7\) Connect Care Program Charter—Version 3.0, page 9.
\(^8\) Connect Care Program Charter—Version 3.0, page 16.
\(^9\) Covenant Health hospitals and clinics will also be included in Connect Care.
Major IT Implementation—a History of Risk

Implementing a new IT system in any organization is risky. As recently as 2016, surveys of IT professionals across industries suggested that more than half of all IT implementations fail.10 When public sector IT programs fail, they affect a large number of citizens and public servants, and are often widely reported. The spectre of the federal government’s Phoenix payroll system11 still looms over major public IT programs.

The main causes of both failure and success in large IT projects come down to the critical tasks of getting the system ready to go, involving key business and operations staff, and in working with it soon after it goes into operation.

We typically audit government programs that are operational and established. We developed this audit to look at the most common and significant causes of past IT system failures and successes, and to flag potential problems to AHS before it launched Connect Care.

In any audit where we focus on the design of management’s processes and controls, it is important to keep in mind that even the best-designed processes and the strongest controls can be overridden or not followed.

About this Audit

Objective and Scope

Our objective was to determine whether AHS designed key controls to implement Wave One\textsuperscript{12} of the Connect Care program and has a plan to sustain Wave One after implementation. We did not audit the operational effectiveness of the designed controls or plans.

We defined our scope to focus on the most common and significant risks to the successful and safe launch of a major IT system. Our audit focused only on the risks in implementing a major clinical IT system.

Our audit scope did not include:

- any opinion on whether AHS should launch Wave One of Connect Care
- readiness or implementation planning for subsequent waves of Connect Care\textsuperscript{13}
- guarantee of success of the program for its subsequent waves
- whether the system being implemented is the best option for AHS
- whether the scope of the Connect Care program is sufficient and appropriate to achieve planned program benefits
- IT technical readiness, including aspects related to core system functionality, data conversion, interfaces and portals, architecture and infrastructure
- the design and implementation of program management and governance

AHS internal audit is performing work on a number of aspects of the Connect Care program, including areas that we have scoped out of our audit.

Our audit covered the period of January 1, 2018 to September 20, 2019.

\textsuperscript{12} Connect Care will roll out across Alberta in nine waves between November 2019 and fall 2022. This audit focuses only on the first wave of Connect Care implementation.

\textsuperscript{13} While our audit focused on Wave One of Connect Care, many of the plans, processes and controls we examined are relevant to future waves of the program.

Criteria

To evaluate our audit objective we defined the criteria for our audit to focus on common and significant risks to implement a major IT system successfully.

AHS should have processes and controls to:

1) determine its readiness for launch
2) prepare the business for implementation readiness
3) prepare an actionable plan to sustain Wave One implementation after launch
4) monitor and enforce vendor contractual commitments related to implementation readiness, launch and program sustainment, including ensuring sufficient vendor support is in place

AHS management acknowledged the suitability of the audit criteria on July 23, 2019.
What We Examined

We focused on how management designed and put in place the processes and controls to prevent common causes of failure. In this audit, we could not ask and examine the typical audit questions such as “Is it working, and why or why not?”

Our audit focused on:

- interviewing key Connect Care program leadership, management and staff
- examining documentation of plans, strategies and process descriptions
- observing key processes in operation, and examining the documentation related to these processes
- benchmarking plans, processes and controls against internationally recognized control frameworks, such as COBIT14

We conducted our fieldwork from July 3, 2019 to September 20, 2019. We completed our audit on October 4, 2019.

14 COBIT is an international framework of information and related technology management and governance practices. The Information Systems Audit and Control Association (ISACA) maintains the COBIT framework. The most current version of the framework is COBIT 2019.
Conclusion

We conclude that AHS has adequate processes and controls to inform their decision for the launch of Wave One of Connect Care, and plans to sustain it after launch. We found AHS has:

- processes to define and evaluate program readiness
- regular monitoring and reporting processes to program leadership, executive sponsors and oversight functions
- processes to ensure clinical and operational users were ready for launch
- a plan to sustain Connect Care after launch
- processes to monitor vendor commitments to ensure vendor support is present at launch

Why This Conclusion Matters to Albertans

In our May 2017 report on Better Healthcare for Albertans, we reported what we saw as the three underlying causes of findings from our audit work in the Alberta healthcare system since the 1990s:

- fragmented structure of the health system
- lack of integration of physician services and the services of other care providers
- lack of sharing and use of clinical information

Connect Care has the potential to improve the health care system by connecting healthcare professionals in AHS hospitals and clinics to deliver the highest quality care to Albertans.

Over its nine waves, Connect Care will cost more than $1 billion, have more than 100,000 clinical users and hold the health records of over four million Albertans. When an Albertan goes to a hospital in Alberta - whether for routine procedures, a surgery or in an emergency - their care team will treat them with the support of Connect Care.

Summary of Recommendations

Based on our audits findings, we are not issuing any recommendations to AHS related to the key processes and controls we examined for the implementation of Wave One of Connect Care.
Determining Readiness for Launch and Monitoring of the Program

Context

To implement a large-scale system successfully and safely, AHS needs to determine whether it is ready to launch Connect Care.

A common cause of failure in implementing large IT programs stems from management, leadership and those who oversee the program not having the information they need to understand and evaluate whether they are ready before they start using the system. To make this determination, management needs formal evaluations, supported by transparent reporting of progress, issues and risks. It is also important that program management perform these evaluations periodically in the lead up to launch.

Criteria

AHS should determine its readiness for launch by:

- defining objective and measurable criteria for evaluating program readiness and the “go/no-go” decision
- evaluating readiness against the defined criteria on a periodic basis
- ensuring the readiness ("go/no-go") assessment is supported and evaluated against the defined readiness criteria
- monitoring and reporting program implementation progress, risk and readiness to those responsible for program governance and oversight and the launch decision

Our audit findings

Key Finding

AHS has processes to:

- define criteria to evaluate program readiness
- formally evaluate readiness and the launch decision against the criteria at key milestone dates to support a periodic “go/no-go” decision
- regularly monitor and report on status and risk to key personnel, including the executive leadership team, the executive sponsors, and oversight bodies

Assessing readiness for launch

AHS designed a process called “launch readiness assessments” to formally evaluate the program’s readiness in the lead up to the planned launch date. Launch readiness assessments take place every 30 days, starting at 150 days to launch. At the core of the assessments is detailed reporting on the status, issues and risks of all pieces that make up the Connect Care program. Each assessment takes a full day, and all program teams, leadership and executive sponsors attend the assessments.

Before each launch readiness assessment, Connect Care leadership approves a set of criteria they will use to assess program readiness at that date. They base the criteria on work plans for all the project teams. The readiness criteria also identify “launch blockers,” which management has defined as any component of the system that could cause a risk to patient safety or prevent effective care by clinicians.

At the launch readiness assessments, every multidisciplinary project team\(^1\) presents their status.

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\(^1\) Project teams include operations and clinicians (including physicians), AHS IT and vendor staff.
The presentations focus on those projects and teams experiencing issues or that are behind schedule. It provides an opportunity for key stakeholders to investigate project status and mitigation plans, question project teams, and understand clinical impacts.

After each event, senior program leadership and executive program sponsors work with key program stakeholders to conduct a formal evaluation of the program’s readiness for launch against the defined criteria and “launch blockers” to make a clear decision to either:

- continue with the planned launch date (“go”), or
- delay launch (“no-go”)

In making their decision, the group weighs the risks of launching prematurely against the risks of delaying launch unnecessarily. The group makes a decision to go or not go by consensus. Connect Care executive sponsors formally approve the group’s decision.

We observed two launch readiness assessments at 90 and 60 days to launch. We also examined supporting documentation and materials prepared by management. We found these assessments and the evidence of the resulting decisions were specific, transparent, and focused on issues and their mitigations. We also found that program stakeholders across AHS, from executive program sponsors to clinical staff and patient advisors, attended and were actively involved in the launch readiness assessment process.

**Monitoring and reporting on readiness**

We found the program management office has processes to monitor and report on implementation progress, risk and readiness to:

- program leadership
- executive sponsors
- Connect Care governance committees and the AHS board of directors

The Connect Care program management office requires comprehensive status updates from all project teams each week. The program office tracks weekly status in a database and uses this information to generate program status reports on a weekly, monthly, and quarterly basis.

We examined a sample of different status reports prepared for different program stakeholders and found the reporting of program status was complete and consistent between the different reports.

We found AHS also created a risk management team focused specifically on Connect Care. The Connect Care risk management team actively monitors all aspects of the program and reports monthly on the status of 19 strategic program risks to program leadership, executive sponsors and the AHS board of directors.

We found evidence of continuous refinement to program monitoring and reporting activities to suit the information needs of program stakeholders. For example, program management made changes to increase status reporting frequency and introduced weekly meetings to discuss how project teams will mitigate issues they are encountering. We also found that Connect Care executive sponsors were significantly involved in the program and provided with detailed and transparent reporting on program progress, issues and readiness on a weekly basis.

**Ensuring Clinical and Operational Staff are Ready for Launch**

**Context**

Implementing a new clinical system is about much more than a new IT system – it profoundly affects the day-to-day work of physicians, nurses, allied health professionals and the staff that support them. It is critical that the people who will use the system are ready for the change.

Another common cause of major IT project failures is the system not working for system users and those users not being ready for the changes brought by the new system. Operational system users must be involved in the program from day one. They must be able to ensure the system meets their day-to-day needs and that it works as intended in a clinical setting.

Program management must ensure that all the people who will use the system have learned how to do so properly. They must also ensure they manage the change the system presents to stakeholders.

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16 This includes executive and senior executives from AHS clinical operations, internal audit and risk management, contracted subject matter experts and the vendor (Epic).

17 For example, if leadership decides to delay launch due to a non-critical aspect of the program being behind schedule, this could cost AHS millions of dollars and months of staff and vendor time to re-scope the program.
Criteria

AHS should prepare its business for launch by:

- ensuring key business workflows and application configuration to meet business needs are aligned
- ensuring end-users test and accept the application
- ensuring end-users have received training appropriate to their role
- engaging with stakeholders to provide accurate and timely information about changes and impacts on their roles, business functions and organization changes

Our audit findings

Key Finding

AHS has designed processes to:

- obtain approval from healthcare professionals that the system is completely and accurately configured to reflect the way they do their work and the information they need to do it
- ensure clinical and operational system users test and accept key components of the system
- provide training to those who will be using Connect Care
- manage and communicate the change based on a proven methodology and a recognized change management framework to inform and engage stakeholders

Ensuring connect care meets clinical user needs

We found management has two key processes to ensure the health professionals who will use Connect Care test it, ensure it is aligned to their clinical needs and accept it before it goes into operation. The first is what AHS calls “workflow safety reviews” – these reviews are like traditional user acceptance testing. The second process is what AHS refers to as “clinical system design,” which encompasses the design of key configurations in the system, as well as clinicians validating that configurations meet their needs.

Workflow safety reviews

Electronic medical systems safety specialists lead workflow safety reviews. The process involves teams of clinical staff and subject matter experts working through defined use cases representing high-volume and high-risk workflows in the Connect Care system. As they work through the system, the clinical staff and experts flag any problems or concerns in the system. The specialists evaluate the system and observe how the users navigate it for potential risks to safe and efficient clinical use. Management reports the results of reviews to program leadership and governance bodies, and sends identified issues back to IT to fix before launch.

Aligning system configuration to clinical workflows

After selecting the vendor, AHS worked through a multi-stage process for more than 18 months to determine what configurations clinicians need, build these needs into the system, and validate that these configurations were complete and accurate. This process went from the basic and common workflow needs of clinical users across the province, all the way to the highly specific needs of medical specialties and sub-specialties. AHS broadly refers to this process as “clinical system design.”

Clinical System Design

Specialist governance bodies make key design decisions

IT builds specialist design decisions into Connect Care System

Specialists examine built content for accuracy and functionality

Specialist governance bodies validate built content

18 “Configuration” is a technical term used in IT. In the context of clinical system design, it means making planned changes to the Connect Care software to include specifically requested elements, functionality and information.
Program governance bodies representing physicians, nurses, allied health professionals and AHS operations staff from across Alberta\(^{19}\) decide what workflows, content and information they need in the system to support their roles. Once the IT team configures the system for these decisions, the same groups of specialists who made the design decisions review the changes in the system to confirm that what IT built reflects their clinical or operational needs and is functional. AHS refers to this review and approval as “validation.”

**Training connect care users**

AHS worked closely with the vendor and with its own clinical and operational specialists to define all user roles and build a training curriculum for each type of Connect Care user. It then identified, trained and certified physicians and AHS staff to deliver training.

The Connect Care training group used two approaches to develop a complete list of people who would require training and understand the Connect Care roles each person needed to learn. One approach pulled a list of current system users from AHS IT. The second involved working with clinical managers and leaders at each Wave One site. The two-pronged approach leads to differences, but taken together it reduces the risk of any one person who needs to use the system falling through the cracks.

To complete their training, each person has to complete and pass a test of their proficiency in using the system. AHS IT adds all users who have completed training to a list of approved system users who can access the system after launch.

Following best practices suggested by the vendor, AHS designed another process to help clinical staff use Connect Care after launch – the “super user” program. AHS provided more in-depth training to more than a thousand physicians and clinical staff super users. These super users can support their colleagues in their day-to-day jobs as they start to use the system once it becomes operational.

**Engaging stakeholders and managing change**

AHS has three integrated teams working together on organizational change management and engaging the health professionals and other stakeholders that Connect Care impacts.

1. **AHS Community Engagement and Communications**

   The communications team focuses on internal and external communications related to Connect Care. We found that the communications team had a detailed strategy and work plans for Connect Care.

2. **Connect Care Readiness Team**

   A large readiness team focuses on awareness, adoption and organizational change management among clinical and operations staff. The team focuses on providing a variety of resources to clinicians and hosting events to demonstrate the system and explain operational impacts. The readiness team based its strategy on change management best practices.

3. **Chief Medical Information Officer**

   A team from the office of the Chief Medical Information Officer works closely with and uses many of the strategies of the communications and readiness teams, focusing on ensuring physicians understand Connect Care and have support to adopt the system into their practice.

   We found that the plans and activities of all three teams include regular surveys, questionnaires and other tools to measure the effectiveness of their efforts. Surveys include questions on awareness and understanding of how Connect Care will impact clinical roles, and these survey results have been improving since reporting began in early 2018.

\(^{19}\) While the processes we examined focus on activity before Wave One implementation, clinical system design decisions in the system will be implemented across Alberta over the nine waves. Management ensured that clinical system design decisions had input from clinicians across the province.
Planning to Sustain Connect Care after Launch

Context
The effort and investment in getting a system ready to launch is really just getting to the starting line. Once the system goes into operation, there needs to be a plan to support the system, and the organization as a whole, as the system stabilizes and becomes part of normal operations. Resources must be planned for and roles and responsibilities must be clear. Defined processes to handle issues must be ready. The system must be upgraded and maintained. Processes must be in place to make sure users are supported in using the system, and are using it appropriately.

Criteria
AHS should have an actionable plan to sustain Wave One after launch.

Our audit findings

Key Finding
- AHS has plans to sustain Wave One of Connect Care after launch.

Sustaining connect care after Wave One launch
We found AHS has two main bodies of work that together focus on sustaining Wave One of Connect Care after launch. The first focuses on a period management calls “implementation” – this includes the pre-launch period of one month before launch and a stabilization period of approximately six to eight weeks after launch. The second focuses on bringing the Connect Care system into the existing processes and controls that AHS IT uses to maintain, update and manage all its IT systems.

Sustaining Wave One of Connect Care

We found management has a strategy, designated resources and detailed plans to manage the implementation period. We examined plans for:
- transitioning the program to operations, including ensuring existing appointments, treatment plans and research protocols are transferred into the Connect Care system
- setting up a command centre to oversee the transition to operations and stabilization
- ensuring technical and use problems are identified, triaged and resolved
- supporting Connect Care system users through dedicated help desks, super user support and detailed user manuals

We found AHS IT has plans to transition Connect Care into its existing processes for managing its IT systems. These plans include critical aspects like maintenance, updates, patches, enhancements, system security and disaster recovery.
We found that AHS has planned several approaches to monitoring how users are working with the system. One approach, based on best practices from the vendor, involves monitoring to help identify users who are struggling to use the system and could benefit from targeted support and incremental training. The second approach continuously monitors the system to ensure that users are accessing patient records appropriately.

We also found that AHS has developed and prepared for emergency protocols to minimize any impact to patients in the case of a major problem on launch.

Ensuring Vendor Commitments are Met

Context

The vendor is a key stakeholder in developing and implementing any major IT system. Because the vendor is so important, unclear contracts, limited accountability and poor vendor management practices frequently contribute to major failures in implementing IT systems.

To ensure a program as large and complex as Connect Care meets its goals, AHS must design effective processes to check that the vendor is doing what they have agreed to do and is accountable to the program leadership.

Criteria

AHS should monitor and enforce vendor contractual commitments related to implementation readiness, launch and program sustainment, including ensuring sufficient vendor support is in place.

Our audit findings

Key Finding

- AHS has developed processes to monitor, manage and enforce vendor contractual commitments.

Enforcing vendor contract

We found AHS has processes to regularly monitor and measure vendor performance and oversee vendor invoicing. On a monthly basis, Connect Care management receives and reviews vendor progress reports and invoices. Project team leaders, who work closely with vendor staff, evaluate the reported progress to confirm its accuracy and report to the program office. The program office reports on vendor activity to program leadership and executive sponsors monthly.

AHS supports vendor oversight with a dedicated Connect Care governance group responsible for all contracting, procurement and vendor management for the program. The Chief Information Officer and the head of AHS’ contracting and procurement group co-chair the governance body.

We examined the master agreement between AHS and Epic and confirmed it has clear provisions dealing with accountability, relationship management, dispute resolution and escalation. We found that AHS designed internal processes and assigned clear responsibilities to support these provisions. We also found AHS has defined a process to obtain and approve timely amendments to the master agreement to respond to incremental program needs and scope changes.

Throughout our audit fieldwork, we observed a productive working relationship between AHS and the vendor. The vendor was involved in multiple key meetings with AHS each week, and participated in major launch readiness activities. We also noted vendor staff are embedded within each Connect Care project team.
Audit Responsibilities and Quality Assurance Statement

Management of AHS is responsible for developing processes and controls to implement Wave One of Connect Care, and for developing a plan to sustain Connect Care after implementation. Our responsibility is to express an independent conclusion on whether AHS has done so.

It is not our role as auditors to decide whether AHS should launch Connect Care on the planned launch date. Rather, it is our job to provide independent assurance that AHS management has the plans, processes and controls that it needs to make this determination itself.

We conducted our audit in accordance with Canadian Standard on Assurance Engagements 3001 issued by the Auditing and Assurance Standards Board (Canada). The Office of the Auditor General applies Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. The office complies with the independence and other ethical requirements of the Chartered Professional Accountants of Alberta Rules of Professional Conduct, which are founded on fundamental principles of integrity and due care, objectivity, professional competence, confidentiality and professional behaviour.