

# REPORT

OF THE AUDITOR GENERAL OF QUÉBEC  
TO THE NATIONAL ASSEMBLY

FOR 2021  
2022

March 2022

FACT SHEETS

# Telehealth: health care organization during the COVID-19 pandemic and project development

IN BRIEF

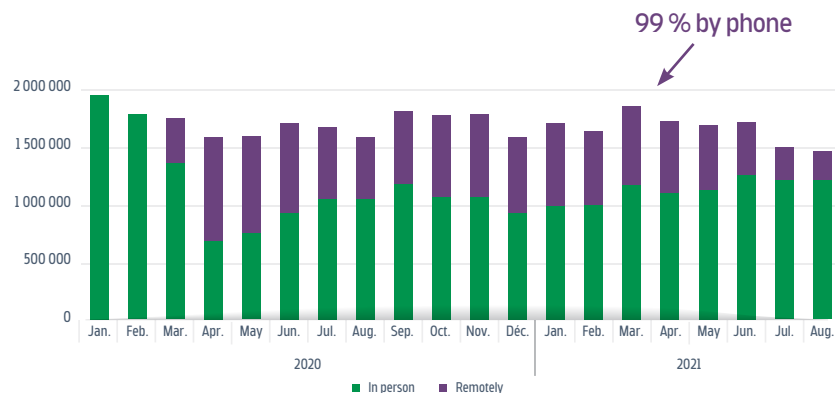
The COVID-19 pandemic accelerated the development of telehealth. At the same time, the Ministère de la Santé et des Services sociaux (MSSS) and institutions **were not well prepared** for this challenge, mostly because, for several years, initiatives and projects had not yielded the expected results. However, since 2001, telehealth has been considered an effective means of promoting greater accessibility and continuity of care.

The MSSS did not establish the framework necessary for teleconsultation, and this could have an impact on the quality of care offered remotely.

The March 2020 health emergency Order in Council enabled physicians to receive a remuneration for medical procedures performed remotely. General practitioners could then **maintain some health care services during the pandemic**.

It should be noted, however, that **99% of teleconsultations were conducted by phone**.

Number of patients who consulted a general practitioner



Over the past 20 years, several initiatives to develop telehealth failed to yield the expected results.

- In 2001, a committee of experts issued recommendations without much follow-up.
- Some actions that were planned in 2015 and 2016 have yet to be completed.

The technology infrastructure has major limitations for delivering health care remotely. For example, near the end of our work, several institutions were still implementing a reliable wireless computer network in their facilities.

The MSSS does not assess the contribution of telehealth to improving health care delivery.

Promising telehealth projects exist, but they are not being implemented or operated to their full potential, and are therefore not reaching the greatest number of potential patients.

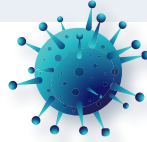
For example, less than half of institutions offer virtual homecare services on the provincial platform and only about 1,500 patients could access it in 2019-2020.



# Audit of the Government's 2020-2021 consolidated financial statements including certain pandemic-related work

**IN BRIEF**

For the first time in nine years, we have issued a clean audit opinion in our independent auditor's report on the government's financial statements. Our financial audit work also enabled us to identify overpayments for certain pandemic-related measures, but these did not significantly affect the government's financial statements.



## Our financial audit work revealed certain pandemic-related items of interest.

For example:

- \$9 million in duplicate fees was billed by physicians. These amounts were recovered from their remuneration.
- Up to \$57 million is set to be recovered in connection with financial assistance offered under the Incentive Program to Retain Essential Workers.

## Review of the financial statements by an independent party would increase parliamentary control over public funds.

In particular, such a review:

- measures the extent to which budget forecasts were achieved;
- promotes transparency and more informed decision-making;
- encourages sound financial management.

## The implementation of the Auditor General's recommendations over the past 10 years for evaluating liabilities for contaminated sites remains unsatisfactory.

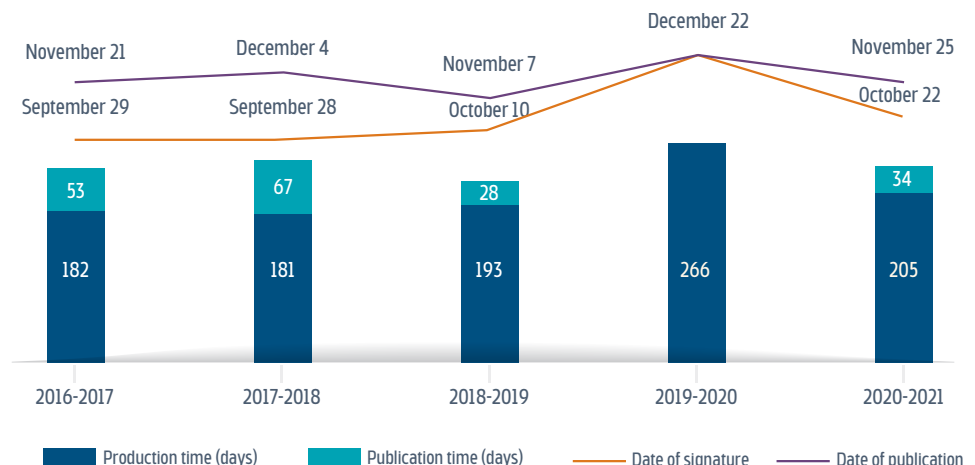


## The information is presented differently in the budget documents and in the financial statements, and this makes it difficult to compare them.

This difficulty is particularly evident when it is necessary to compare the actual results, which list expenditures by government missions, with the budget forecasts, which list expenditures by departmental portfolios.

## The usefulness of Public Accounts is offset by the lengthy amount of time that passes between the end of the fiscal year (March 31) and their publication.

For the government's financial statements to guide or influence parliamentary decisions, they must be published in a timely manner, and yet long delays still occur on a regular basis.



# Compliance audit: prevention and detection of investment-related conflicts of interest, fraud and corruption

IN BRIEF

As of December 31, 2020, the Caisse de dépôt et placement du Québec managed \$365.5 billion in net assets.

Its investment strategies are geared toward private and international markets.

→ This increases the risk of conflicts of interest, fraud and corruption.

The prevention and detection framework must be strengthened against certain risks that could damage the reputation of the Caisse.



The Caisse and its subsidiaries Ivanhoé Cambridge and Otéra Capital adopted rules of ethics and professional conduct for their directors, officers and employees. They also implemented policies and guidelines that address various aspects of preventing and detecting conflicts of interest, fraud and corruption.

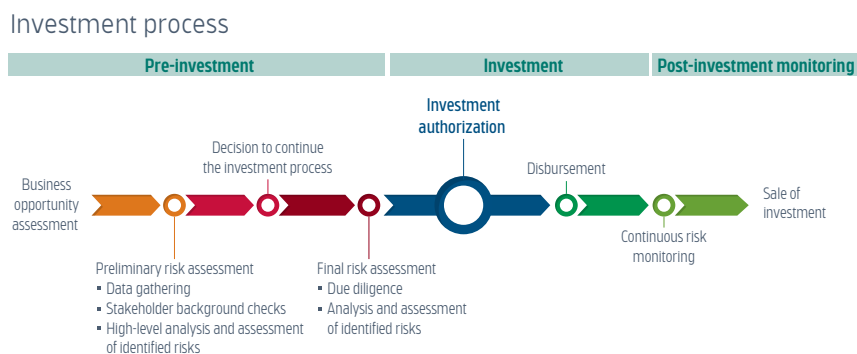
However, there are still some areas for improvement:



- The policies and guidelines of the Caisse and its two subsidiaries are not consistent with each other, especially with regard to:
  - management of declared interests;
  - requirements for due diligence and post-investment monitoring.
- There is a lack of structured guidelines to support professionals who are responsible for assessing and communicating reputational risk to the approval committee.
- Although the existing framework covers some aspects of money laundering, there are no policies or guidelines dedicated to this risk that cover all the relevant elements.

Key steps in the investment process did not always follow the policies and guidelines in place for the prevention and detection of significant risks, in particular those pertaining to conflicts of interest.

This was the case for certain analyses and verifications that were required before and after investment authorizations. These analyses and verifications did not always follow the policies and guidelines set out by the Caisse, Ivanhoé Cambridge and Otéra Capital.



This is merely an overview of our work. To find out more, consult our website at: [www.vgq.qc.ca](http://www.vgq.qc.ca).

Report are available in French only.

