



Office of the
Auditor General

1888 Brunswick Street
Suite 302
Halifax, Nova Scotia,
B3J 3J8

Bus: (902) 424-5907
Fax: (902) 424-4350

AUDITOR'S REPORT

To the Minister of Health and the Members of the Legislative Assembly of Nova Scotia:

I have audited the 20 health indicators presented in Nova Scotia's A Measure of Our Health and Health System, dated November 30, 2004, as prepared by the Department of Health. The report is published pursuant to the 2003 First Ministers' Accord on Health care renewal, which builds on the 2000 First Ministers' Meeting Communiqué on Health. The Conference of Deputy Ministers of Health identified and defined 18 featured indicators required for reporting and an additional 52 optional non-featured indicators to be reported to Canadians. Reporting health indicators is the responsibility of the Government of Nova Scotia which has reported 18 featured and 2 non-featured indicators. I note that the technical specifications and any limitations on the quality of the data are not included in A Measure of Our Health and Health System but available on the following website which is referenced in the report: www.cihi.ca/comparable-indicators

My responsibility is to express an opinion on the completeness, accuracy and adequacy of disclosure of the 20 health indicators presented in A Measure of Our Health and Health System, based on my audit. However, my responsibility does not extend to assessing the performance achieved by the Nova Scotia health care system, nor the relevance or sufficiency of the health indicators selected for reporting. My work on the analysis and discussion of the health indicators presented in this report was limited to reading such information to make sure that it was not inconsistent with the result of the audited indicators. As well, my audit was limited to information related to the most recent year for which each indicator was reported.

I conducted my audit in accordance with the standards for assurance engagements established by the Canadian Institute of Chartered Accountants. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the health indicators presented are free of significant misstatement. To this end, I audited these health indicators to determine whether they meet the criteria of completeness, accuracy and adequate disclosure, as presented in Appendix A of my report. My audit includes examining, on a test basis, evidence supporting the health indicators and disclosures. My audit also includes assessing significant judgments made in A Measure of Our Health and Health System, dated November 30, 2004, by management of the Department of Health.

In my opinion, the health indicators included in A Measure of Our Health and Health System and the disclosure of limitations and technical specifications on the referenced website www.cihi.ca/comparable-indicators, present fairly, in all significant respects, the required information and it is complete, accurate and adequately disclosed, using the criteria in Appendix A.

My work included auditing the data for the indicator of "hospitalization rate for ambulatory care sensitive conditions." I was unable to form an opinion on this indicator in my 2002

report because the Canadian Institute for Health Information's study on data quality was not completed. This study has now been completed and I am able to form an opinion that, in A Measure of Our Health and Health System, this indicator presents fairly, in all significant respects, the information required, using the criteria in Appendix A.

I am encouraged by the work undertaken by the Nova Scotia Department of Health in the preparation of this report.

A handwritten signature in cursive script, reading "E. Roy Salmon".

E. Roy Salmon, FCA
Auditor General

Halifax, Nova Scotia
November 30, 2004

Appendix A

Audit criteria

The Department of Health has acknowledged the suitability of the following criteria:

Complete

According to the 2003 First Ministers' Accord on Health Care Renewal, the Conference of Deputy Ministers approved 70 indicators, including a subset of 18 indicators that all jurisdictions are to feature in their 2004 reports. All health indicators reported comply with the definitions, technical specifications and standards of presentation as approved. All 18 featured health indicators are reported.

Accurate

The health indicators reported adequately reflect the facts, to an appropriate and consistent level of accuracy, to enable comparisons to be made between jurisdictions and between the 2002 and 2004 reports within each jurisdiction, where applicable.

Adequate disclosure

The health indicators are defined and the significance and limitations on the quality of the data are explained. The report states and properly describes departures from what was approved by the Conference of Deputy Ministers and explains plans for the future resolution of the departures, where applicable.