

**Status Update
February 26, 2020
Chapter 1, Municipal Tax Sharing Administration Board, 2018 Provincial Auditor Report -
Volume 1**

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
1. We recommend that the Municipal Potash Tax Sharing Administration Board submit its audited financial statements within the timeframes required by <i>The Municipal Tax Sharing (Potash) Act. (New)</i>	18	Implemented	2017 potash board Financial Statements tabled in Legislative Assembly on March 8, 2018. 2018 potash board Financial Statements tabled in Legislative Assembly on March 25, 2019.		Completed
2. We recommend that the Municipal Potash Tax Sharing Administration Board obtain the Minister responsible's written approval of the remuneration and expense rates it pays its board members. It should obtain this approval prior to changing remuneration rates. (New)	18	Implemented	2018 potash board member remuneration rates approved by Minister's Order on February 26, 2018. 2019 potash board member remuneration rates approved by Minister's Order on February 1, 2019.		Completed

February 26, 2020

Chapter 11, Government Relations – Northern Municipal Trust Account, 2018 Report - Volume 2

Recommendation (state) Indicate New /Outstanding	Page # In PA Report	Current Status (implemented, partially implemented, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
NEW We recommend that the Ministry of Government Relations adequately segregate duties of employees responsible for the key accounting functions of the Northern Municipal Trust Account.	68	Not Implemented	A financial system security module has been purchased which will restrict user access.	The module will be installed during the 2020 fiscal year.	2020 audit year
OUTSTANDING We recommend that the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information	68	Partially implemented.	NMTA has contracted a professional accountant to assist in reviewing and preparing journal entries and completing quarterly and year end reports, and reconciliations.	NMTA has purchased MuniSoft security module and asset module to assist with account reconciliations.	2020 audit year
OUTSTANDING We recommend that the Ministry of Government	69	Partially implemented	NMTA has contracted individual to assist with monthly bank	NMTA will assign staff to work in conjunction with the contracted individual	2020 audit year

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Relations prepare timely and accurate bank reconciliations for the Northern Municipal Trust Account, as its policies require.			reconciliations until the bank reconciliation module has been fully implemented.	to learn and prepare timely bank reconciliations.	
NEW We recommend the Ministry of Government Relations provide the Northern Municipal Trust Account's annual report to the Legislative Assembly in accordance with timelines set in <i>The Executive Government Administration Act</i> .	70	Not implemented	NMTA contracted two individuals to assist Finance staff.	NMTA has continued with two contracted individuals to assist Finance for 2019 audit year.	Complete
OUTSTANDING We recommend that the Ministry of Government Relations prepare accurate quarterly financial reports for the Northern Municipal Trust Account, as its policies require.	70	Implemented	NMTA has contracted a professional accountant to assist in preparing journal entries and completing quarterly year end reports, and reconciliations. Contracted individuals will continue to assist NMTA for the 2019 audit year.		Complete

STATUS UPDATE – Government Relations – Alerting the Public about Imminent Dangerous Events - February 26, 2020

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<p>We recommend that the Ministry of Government Relations maintain a robust enforceable written contract with the party that provides day-to-day administration for the SaskAlert program</p>	Page 83	<p>Partially Implemented</p>	<p>A Terms of Reference (ToR) has been created and verbally agreed to with the Service Provider (CanOps) and SPSA. Once signed this ToR will be attached to the larger Service Provider/SPSA Master Service Agreement.</p>	<p>The ToR clearly outlines the job responsibilities of all service provider day to day administrative functions for the SaskAlert program. The ToR also identifies that failure to meet the requirements can result in termination. SPSA continues to work with and provide clarity on requirement specifics of the ToR.</p>	<p>Implemented with ongoing SPSA supervision. March 31, 2020</p>
<p>We recommend that the Ministry of Government Relations document its regular monitoring of all key responsibilities of its SaskAlert program administrator.</p>	Page 88	<p>Partially Implemented</p>	<p>Since the audit recommendations, changes have been made to the Service Provider function requirements which are reflected in the ToR, which sees SPSA realigning most administrative functions back to SPSA. Once the ToR is officially signed, a schedule to perform audits, site visits and corrective communication will be established by SPSA, documented and reported on quarterly with a rolled up annual report.</p>	<p>Informal communication has and will continue to occur with Service Provider and SPSA to clearly identify the monitoring requirements and expectations. Once the ToR has been signed dates for audits and site visits will be established and required functions to be audited will be identified.</p>	<p>Implemented with ongoing SPSA supervision. March 31, 2020</p>
<p>We recommend that the Ministry of Government Relations work with the</p>	Page 88	<p>Implemented</p>	<p>Work with the owner/operator of Alert Ready (Pelmorex – The Weather Network) has been ongoing and the upgrades</p>	<p>All upgrades to Alert Ready (NAAD) have been completed and alert issuers are being audited and re-organized in the</p>	<p>Implemented with ongoing NAAD system updates as required</p>

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<p>operator of Alert Ready (the National Alert and Aggregation and Dissemination System) to obtain information needed to enable periodic review of the appropriateness of user access to the system</p>			<p>to the management side of the system have been completed. SPSA played a pivotal role in these upgrades which see the ability to monitor and run reports on alert issuers activities and user status. Pelmorex is also looking at enhancing the alert issuer interface in the NAAD system to make issuing alerts easier and with less errors.</p>	<p>system to provide for administrative monitoring of activities.</p>	
<p>We recommend that the Ministry of Government Relations actively monitor whether SaskAlert participants complete timely and accurate alerts, and take action where necessary (e.g. suspend system access).</p>	<p>Page 89</p>	<p>Partially Implemented</p>	<p>SPSA has included in the ToR with the Service Provider requirements to monitor and the corrective action to apply if required, to all actual alerts that are issued in the NAAD system by approved SPSA Alert Issuers. The Service Provider also monitors, checks and responds to all practice alerts that are a requirement to be issued as identified in SaskAlert Standard Operating Procedures.</p>	<p>The ToR identifies required reports the Service Provider is to provide as it pertains to the monitoring and correctives steps required to maintain quality assurance with public alerting. The SaskAlert Standard Operating Procedures identifies the corrective actions for non-compliance, which the service provider will monitor to ensure alert issuers are following.</p>	<p>Implemented with ongoing monitoring and supervision by SPSA. March 31, 2020</p>

February 26, 2020

Chapter 25, Northern Municipal Trust Account, 2019 Report volume 1

Recommendation Indicate New/Outstanding	Page# in P A Report	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommend that the Ministry of Government Relations test drinking water samples and document the results as required by its water system permits issued by the Water Security Agency.</p>	<p>262</p>	<p>Partially Implemented</p>	<p>Where Northern Municipal Services (NMS) operates a water system, water samples are consistently submitted for testing by an accredited lab as required by its operating permit to ensure accuracy and reliability of test results.</p> <p>Test samples from remote northern settlements do not always reach the labs located in major urban centers in southern Saskatchewan in time when air transportation or courier services are unavailable.</p> <p>Uraniun City's drinking water is being tested as per WSA's permit requirements. The results do not meet current drinking water quality standards and PDWA is in effect</p>	<p>Implementation phase of Uraniun City's waterworks upgrade would commence in 2020</p>	<p>2021</p>

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<p>Outstanding: We recommend that the Ministry of Government Relations consistently carry out all required maintenance for its water systems.</p>	263	Partially Implemented	<p>All water system maintenance continues to be completed as verified by the assigned Environmental Protection Officer (EPO) and bi-yearly reports of consultant 'ATAP Infrastructure Management Ltd.' (ATAP).</p> <p>Scheduled preventative maintenance is carried out as per each maintenance plan. Repair works are carried out on an as-needed basis</p> <p>Since February 2016, separate maintenance and operational logs are being maintained in all water systems owned and operated by NMS</p> <p>Drinking water in Wollaston Lake meets quality requirements. NMS is working with the service provider, Prince Albert Grand Council, to ensure timely receipt of operation and maintenance records that are also forwarded to the assigned EPO.</p> <p>Uranium City is under precautionary boiling water advisory since 2001.</p>	<p>Wollaston Lake raw water pumps, water system and booster Station Upgrade project is under construction. The water quality issues are expected to be over on completion of the project.</p> <p>Uranium City water system improvements are estimated to cost \$2.52 million. Plans are in place to deliver priority projects</p>	<p>Approximately Sept 2020</p>

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<p>Outstanding: We recommend that the Ministry of Government Relations document its monthly supervision of maintenance carried out on its water systems to evidence that all required maintenance is occurring.</p>	264	Partially Implemented	<p>NMS officials review and sign on maintenance and operational logs that are submitted by system operators every month. The same process is followed for water test results that are received directly from the testing labs.</p> <p>Any maintenance issue is brought to the attention of senior ministry officials and corrective action is initiated immediately.</p> <p>If any system or component failure occurs in winter, all stages of maintenance work cannot be done in freezing conditions. The maintenance work is completed during summer months.</p>		
<p>Outstanding: We recommend that the Ministry of Government Relations take prompt action to address problems in providing safe drinking water to northern settlements.</p>	265	Partially Implemented	<p>In order to ensure prompt action, NMS has implemented a plan for each settlement's water system outlining the roles and responsibilities of the branch and the local community.</p> <p>The plans include requirements and activities as per operating permits, recent assessments, and ATAP reports.</p> <p>Repair works are undertaken in consultation with SaskWater, Water Security Agency and ATAP as soon as possible.</p>	<p>NMS will implement any required plant modification to address issues on completion of studies at Brabant Lake and Missinipe waterworks on recommendations of SaskWater.</p> <p>The reserve funds of the Northern Municipal Trust Account will be utilized to supply purified bottled water to all settlement residents in case of failure of local water works in producing water suitable for human consumptive use.</p>	

**Status Update
February 26, 2020
Chapter 7, Government Relations, 2019 Report – Volume 2**

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>New We recommend that the Ministry of Government Relations (GR) regularly review and update the processes it uses to make key accounting estimates (e.g., Education property tax revenues, treaty land entitlement obligations).</p>	55	Implemented	GR has reviewed its processes and procedures for developing its estimates to ensure accuracy of information.		

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<p>We recommended the Ministry of Government Relations include the impact of potential changes in key assumptions (property growth rates) and more information on economic and social impacts when proposing education property tax mill rate options to decision makers.</p> <p>(2017 Report – Volume 2, p. 171, Recommendation 5; Public Accounts Committee agreement October 10, 2018)</p>	<p>277</p>	<p>Partially Implemented</p>	<p>n/a</p>	<p>GR agrees that decision makers must be provided robust, objective and evidence based analysis of mill rate options, and is committed to continually working to improve the process and content of the ministry’s analysis and advice to Cabinet.</p>	<p>Staff will evaluate the manual and update it in preparation for the 2021-21 budget development process.</p>