

STANDING COMMITTEE ON PUBLIC ACCOUNTS



**SECOND REPORT
OF THE
TWENTY-EIGHTH LEGISLATURE**

JUNE 20, 2018
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN

Legislative Assembly of Saskatchewan
Standing Committee on Public Accounts



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June 20, 2018

To the honourable members of the Legislative Assembly:

HONOURABLE MEMBERS:

I have the pleasure to present the second report of the Standing Committee on Public Accounts for the twenty-eighth legislature. The committee is authorized by the Assembly to review and report to the Assembly its observations, opinions, and recommendations on the reports of the Provincial Auditor and on the Public Accounts.

This report reflects the work of the committee for the period May 16, 2017 to June 13, 2018. During this time, the committee examined chapters in seven annual volumes published by the Provincial Auditor; considered the Provincial Auditor's business and financial plan for the year ended March 31, 2019; and the Provincial Auditor's annual report for the year ended March 31, 2017.

Respectfully submitted on behalf of the committee,

Trent Wotherspoon, Chair
MLA Regina Rosemont

COMPOSITION OF COMMITTEE

Current Members

Mr. Trent Wotherspoon, Chair
Regina Rosemont

Mr. Don McMorris, Deputy Chair
Indian Head-Milestone

Ms. Lori Carr
Estevan

Mr. Todd Goudy
Melfort

Ms. Lisa Lambert
Saskatoon Churchill-Wildwood

Mr. Warren Michelson
Moose Jaw North

Ms. Vicki Mowat
Saskatoon Fairview

Mr. Randy Weekes
Biggar-Sask Valley

Previous Members

Ms. Carla Beck
Regina Lakeview

Mr. Warren Kaeding
Melville-Saltcoats

Ms. Jennifer Campeau
Saskatoon Fairview

Mr. Paul Merriman
Saskatoon Silverspring-
Sutherland

Mr. Herb Cox
The Battlefords

Mr. Kevin Phillips
Melfort

Ms. Danielle Chartier, Chair
Saskatoon Riversdale

Ms. Nicole Sarauer
Regina Douglas Park

Mr. Larry Doke, Deputy Chair
Cut Knife-Turtleford

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*Second Report of the Standing Committee on Public Accounts
Twenty-Eighth Legislature*

Introduction

Membership of the Committee

At the time of the committee's last report on May 16, 2017, membership of the Standing Committee on Public Accounts consisted of Danielle Chartier, Jennifer Campeau, Herb Cox, Larry Doke, Don McMorris, Hon. Paul Merriman, Warren Michelson, and Nicole Sarauer.

Jennifer Campeau resigned as a Member of the Legislative Assembly on June 25, 2017. On September 6, 2017, Carla Beck, Lori Carr, Lisa Lambert, Kevin Phillips, and Randy Weekes replaced Herb Cox, Larry Doke, Hon. Paul Merriman, and Nicole Sarauer, and filled the vacancy left by Jennifer Campeau. Don McMorris was elected Deputy Chair later that day.

Kevin Phillips passed away on November 13, 2017. Warren Kaeding filled the vacancy on November 22, 2017.

On March 19, 2018, Todd Goudy, Vicki Mowat, and Trent Wotherspoon replaced Carla Beck, Danielle Chartier, and Warren Kaeding. Trent Wotherspoon was elected Chair of the Standing Committee on Public Accounts later that day.

Acknowledgments

The Standing Committee on Public Accounts expresses its appreciation to the employees of the Office of the Provincial Auditor, including Provincial Auditor Judy Ferguson. The committee would also like to thank Provincial Comptroller Terry Paton, his staff, and the many witnesses who appeared before the committee. A list of witnesses is attached to this report as an appendix.

Government Response

Pursuant to rule 136(7), the Standing Committee on Public Accounts requests that the Government of Saskatchewan respond to this report within 120 days.

Review of Provincial Auditor's Annual Volumes

Summary

The committee reviewed chapters from the following annual volumes of the Provincial Auditor:

- 2015 Report Volume 1
- 2015 Report Volume 2
- 2016 Report Volume 1
- 2016 Report Volume 2
- 2017 Report Volume 1
- 2017 Report Volume 2
- 2018 Report Volume 1

The Standing Committee on Public Accounts considered 99 recommendations in the annual volumes of the Provincial Auditor. The committee concurred with 99 recommendations, noted compliance with 64 recommendations, and noted progress towards compliance on 31 recommendations. It concluded consideration of 51 chapters that did not have any new recommendations.

Advanced Education

2016 Report Volume 2

Chapter 1: Advanced Education

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 24: Advanced Education — Approving Capital Projects

Considered September 21, 2017

Consistent Process Used to Assess Capital Project Submissions

The committee concurred with recommendation 1 made at page 121 of the Provincial Auditor's 2016 report volume 2, chapter 24, Advanced Education — Approving Capital Projects:

We recommend that the Ministry of Advanced Education give post-secondary institutions timely feedback about capital project requests that are not approved.

The committee noted that the Ministry of Advanced Education has complied with the recommendation.

Agriculture

2016 Report Volume 2

Chapter 2: Agriculture

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 32: Agriculture — Irrigation Infrastructure Maintenance

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Education

2016 Report Volume 2

Chapter 21: Teachers' Dental Plan

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 29: Regina Roman Catholic Separate School Division No. 81 — English as an Additional Language Programming

Considered September 21, 2017

Improved Forecasting and Analysis Required to Inform EAL Program Decisions

The committee concurred with recommendation 1 made at page 196 of the Provincial Auditor's 2016 report volume 2, chapter 29, Regina Roman Catholic Separate School Division No. 81 — English as an Additional Language Programming:

We recommend that Regina Roman Catholic Separate School Division No. 81 annually reassess its estimate for Kindergarten to Grade 8 English as an Additional Language student enrolment.

The committee noted that Regina Roman Catholic Separate School Division No. 81 has complied with the recommendation.

The committee concurred with recommendation 2 made at page 200 of the Provincial Auditor's 2016 report volume 2, chapter 29, Regina Roman Catholic Separate School Division No. 81 — English as an Additional Language Programming:

We recommend that Regina Roman Catholic Separate School Division No. 81 rationalize the number of Kindergarten to Grade 8 EAL teachers required for its English as an Additional Language program.

The committee noted that Regina Roman Catholic Separate School Division No. 81 has complied with the recommendation.

Analysis of EAL Program Results Needed

The committee concurred with recommendation 3 made at page 203 of the Provincial Auditor's 2016 report volume 2, chapter 29, Regina Roman Catholic Separate School Division No. 81 — English as an Additional Language Programming:

We recommend that Regina Roman Catholic Separate School Division No. 81 periodically analyze the results of the Kindergarten to Grade 8 English as an Additional Language program.

The committee noted that Regina Roman Catholic Separate School Division No. 81 has complied with the recommendation.

The committee concurred with recommendation 4 made at page 203 of the Provincial Auditor's 2016 report volume 2, chapter 29, Regina Roman Catholic Separate School Division No. 81 — English as an Additional Language Programming:

We recommend that the Regina Roman Catholic Separate School Division No. 81 provide its Board of Education with periodic reports on the success of the Kindergarten to Grade 8 English as an Additional Language program.

The committee noted that Regina Roman Catholic Separate School Division No. 81 is making progress towards complying with the recommendation.

2016 Report Volume 2

Chapter 34: Conseil scolaire fransaskois — Financial Management and Governance Practices

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 44: Saskatchewan Rivers School Division No. 119 — Maintaining Facilities

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 45: Saskatoon School Division No. 13 — Goods and Services Procurement Processes

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 46: South East Cornerstone School Division No. 209 — Promoting Positive Student Behaviour

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 2: School Divisions

Considered June 12, 2018

Holy Family Roman Catholic Separate School Division No. 140

The committee concurred with recommendation 1 made at page 21 of the Provincial Auditor's 2017 report volume 1, chapter 2, School Divisions:

We recommend that Holy Family Roman Catholic Separate School Division No. 140 follow its policy for recording amounts (i.e., journal entries) in its accounting records including independent review and approval.

The committee noted that Holy Family Roman Catholic Separate School Division No. 140 is has complied with the recommendation.

Sun West School Division No. 207

The committee concurred with recommendation 2 made at page 22 of the Provincial Auditor's 2017 report volume 1, chapter 2, School Divisions:

We recommend that Sun West School Division No. 207 formally document its IT disaster recovery plan.

The committee noted that Sun West School Division No. 207 is making progress towards complying with the recommendation.

2017 Report Volume 1

Chapter 8: Living Sky School Division No. 202 — Engaging Grades 7 to 12 Students

Considered June 12, 2018

Need to Improve Analysis and Response to Survey Results

The committee concurred with recommendation 1 made at page 106 of the Provincial Auditor's 2017 report volume 1, chapter 8, Living Sky School Division No. 202 — Engaging Grades 7 to 12 Students:

We recommend that Living Sky School Division No. 202 require its schools to develop clear and timely action plans in response to the OurSCHOOL survey results.

The committee noted that Living Sky School Division No. 202 is has complied with the recommendation.

The committee concurred with recommendation 2 made at page 107 of the Provincial Auditor's 2017 report volume 1, chapter 8, Living Sky School Division No. 202 — Engaging Grades 7 to 12 Students:

We recommend that Living Sky School Division No. 202 and its schools establish interim targets related to the OurSCHOOL survey.

The committee noted that Living Sky School Division No. 202 is has complied with the recommendation.

The committee concurred with recommendation 3 made at page 107 of the Provincial Auditor's 2017 report volume 1, chapter 8, Living Sky School Division No. 202 — Engaging Grades 7 to 12 Students:

We recommend that Living Sky School Division No. 202 and its schools analyze the year-over-year OurSCHOOL survey results to inform survey action plans.

The committee noted that Living Sky School Division No. 202 is making progress towards complying with the recommendation.

The committee concurred with recommendation 4 made at page 108 of the Provincial Auditor's 2017 report volume 1, chapter 8, Living Sky School Division No. 202 — Engaging Grades 7 to 12 Students:

We recommend that Living Sky School Division No. 202 obtain the input of its Elders' Council on the OurSCHOOL survey results specific to First Nations and Métis students.

The committee noted that Living Sky School Division No. 202 is has complied with the recommendation.

2017 Report Volume 1

Chapter 19: Education — Capital Asset Planning for Schools

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 20: Education — Increasing Grade 12 Graduation Rates

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 21: Education — Putting into Operation the Education Sector-Wide Strategic Plan

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 17: Teachers' Superannuation Commission — Teachers' Dental Plan

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 21: Education — Managing the Construction of P3 Joint-use Schools

Considered June 12, 2018

Not All Monitoring Reports Received As Expected

The committee concurred with recommendation 1 made at page 130 of the Provincial Auditor's 2017 report volume 2, chapter 21, Education — Managing the Construction of P3 Joint-use Schools:

We recommend that the Ministry of Education enforce all reporting provisions of public-private partnership Project Agreements for which it is responsible.

2017 Report Volume 2

Chapter 22: Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades

Considered June 12, 2018

Analysis of Kindergarten Student Scores and Related Data Limited

The committee concurred with recommendation 1 made at page 138 of the Provincial Auditor's 2017 report volume 2, chapter 22, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades:

We recommend that the Ministry of Education more thoroughly analyze data related to the development of students to identify those school divisions whose students are most at risk of not being ready to learn in the primary grades when exiting Kindergarten.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Better Co-ordination of Reviews of Action Plans Needed

The committee concurred with recommendation 2 made at page 139 of the Provincial Auditor's 2017 report volume 2, chapter 22, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades:

We recommend that the Ministry of Education co-ordinate its analysis of action plans of school divisions at risk of not achieving the early learning goal to assist them in increasing the number of students who are ready to learn in the primary grades upon exiting Kindergarten.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Active Monitoring of Kindergarten Programs Needed

The committee concurred with recommendation 3 made at page 140 of the Provincial Auditor's 2017 report volume 2, chapter 22, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades:

We recommend that the Ministry of Education actively monitor the Kindergarten programs delivered by school divisions.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Guidance Provided but Not Specifically Directed to At-Risk School Divisions

The committee concurred with recommendation 4 made at page 141 of the Provincial Auditor's 2017 report volume 2, chapter 22, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades:

We recommend that the Ministry of Education take specific actions to assist those school divisions whose students are most at risk of not being ready to learn in the primary grades when exiting Kindergarten.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

2017 Report Volume 2

Chapter 42: Regina Public and Regina Catholic School Divisions — Physical Safety of Students Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Environment

2016 Report Volume 2

Chapter 6: Environment Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1
Chapter 4: Environment — Climate Change
Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1
Chapter 22: Environment — Regulating Reforestation
Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1
Chapter 23: Environment and Finance — Regulating Contaminated Sites
Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2
Chapter 23: Environment — Detecting Wildfires
Considered June 13, 2018

Up-to-Date Values-at-Risk Information Needed for Prioritizing Wildfire Activities

The committee concurred with recommendation 1 made at page 149 of the Provincial Auditor's 2017 report volume 2, chapter 23, Environment — Detecting Wildfires:

We recommend that the Ministry of Environment actively seek wildfire prevention and preparedness information from industrial and commercial operators that they are required by law to submit.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 150 of the Provincial Auditor's 2017 report volume 2, chapter 23, Environment — Detecting Wildfires:

We recommend that the Ministry of Environment actively work with other government sources to obtain information on values-at-risk from wildfires.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

2017 Report Volume 2

Chapter 31: Environment — Regulating Industrial Wastewater

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Finance

2015 Report Volume 1

Chapter 21: Finance — Governance of Information Technology

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2015 Report Volume 2

Chapter 8: Finance

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2015 Report Volume 2

Chapter 33: Coordinating the Use of Lean Across Ministries and Certain Other Agencies

Considered September 21, 2017

Strategy Requires Measures, Targets, and Complete Reporting Requirements

The committee concurred with recommendation 1 made at page 171 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean initiative set measures to enable assessment of its overall success.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

The committee concurred with recommendation 2 made at page 172 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean initiative set targets for key measures related to the use of Lean.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

The committee concurred with recommendation 3 made at page 174 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean initiative gather information to assess the overall success of the use of Lean.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

Improved Supports to Ministries, Agencies, and Sector Agencies Required

The committee concurred with recommendation 4 made at page 177 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean initiative deliver Lean training to meet assessed needs.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

The committee concurred with recommendation 5 made at page 178 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean initiative regularly assess the timeliness and quality of feedback provided on Lean plans and events.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

Improved Monitoring and Reporting Required

The committee concurred with recommendation 6 made at page 181 of the Provincial Auditor's 2015 report volume 2, chapter 33, Coordinating the Use of Lean Across Ministries and Certain Other Agencies:

We recommend that those responsible for the Lean Initiative periodically report to ministries and agencies using Lean, as well as to the public, on the costs of Lean, and on the achievement of the Government's overall goals for its use.

The committee noted that those responsible for the Lean initiative have complied with the recommendation.

2016 Report Volume 1

Chapter 8: Finance — Monitoring the Fuel Tax Exemption Program

Considered September 21, 2017

Fuel Tax Exemption Program Operation

The committee concurred with recommendation 1 made at page 74 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance set out how it plans to measure the success of each component of its fuel tax exemption program.

The committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 76 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance document key operating procedures for the fuel tax exemption program.

The committee noted that the Ministry of Finance has complied with the recommendation.

The committee concurred with recommendation 3 made at page 77 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance coordinate its risk assessment activities and related documentation for the fuel tax exemption program.

The committee noted that the Ministry of Finance has complied with the recommendation.

Fuel Tax Exemption Program Evaluation

The committee concurred with recommendation 4 made at page 79 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance require staff to sufficiently document tax expenditure program reviews to support the results of its reviews.

The committee noted that the Ministry of Finance has complied with the recommendation.

Communicating Program Results to Legislators and the Public

The committee concurred with recommendation 5 made at page 81 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance annually give the Legislative Assembly the following additional information on key tax expenditure programs:

- Measurable program objectives (what the tax expenditure is designed to achieve)
- Key assumptions used to estimate tax expenditures
- Actual value of tax expenditures based on available information

The committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

The committee concurred with recommendation 6 made at page 81 of the Provincial Auditor's 2016 report volume 1, chapter 8, Finance — Monitoring the Fuel Tax Exemption Program:

We recommend that the Ministry of Finance periodically publish the achievements of its key tax expenditure programs.

The committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

2016 Report Volume 1

Chapter 18: Modernizing Government Budgeting and Financial Reporting

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 7: Finance

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 36: Finance — Oversight of Information Technology

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Health

2015 Report Volume 2

Chapter 10: Health

Considered June 12, 2018

Timely Removal of User Access Needed

The committee concurred with recommendation 1 made at page 64 of the Provincial Auditor's 2015 report volume 2, chapter 10, Health:

We recommend that the Ministry of Health follow its established procedures for removing unneeded user access to its computer systems and data promptly.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

2015 Report Volume 2

Chapter 17: Regina Qu'Appelle Regional Health Authority

Considered June 13, 2018

Need to Remove User Access Promptly

The committee concurred with recommendation 1 made at page 90 of the Provincial Auditor's 2015 report volume 2, chapter 17, Regina Qu'Appelle Regional Health Authority:

We recommend that Regina Qu'Appelle Regional Health Authority follow its established procedure for removing unneeded user access to its computer systems and data.

The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

2015 Report Volume 2

Chapter 34: Health Shared Services Saskatchewan — Shared Procurement

Considered June 12, 2018

Policies for Procurement of Goods and Services Established but Need Approval and Monitoring for Compliance

The committee concurred with recommendation 1 made at page 190 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend the Board of Health Shared Services Saskatchewan approve procurement-related policies.

The committee noted that the Board of Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 2 made at page 191 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan provide its relevant procurement policies and procedures to the selected national group purchasing organization.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 3 made at page 192 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan implement procedures to identify, track, and monitor instances of non-compliance with procurement policies.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 4 made at page 192 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan give its Board periodic reports on significant incidents of non-compliance with procurement policies and steps taken to address them.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

Improvement Needed to Ensure Quotations are Obtained Fairly

The committee concurred with recommendation 5 made at page 194 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan document rationale for the shared procurement method selected (i.e., internally-led, sole-sourced, or national group purchasing organization-led procurement).

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 6 made at page 195 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan develop a process to confirm that member agencies' and the national group purchasing agency's staff involved in shared procurement activities regularly sign conflict-of-interest declarations.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

Processes to Document Supplier Decisions Need Improvement

The committee concurred with recommendation 7 made at page 196 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan document evaluations of all proposals received in response to shared procurement tenders.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 8 made at page 197 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan obtain approval from member agencies prior to extending existing purchase commitments with the national group purchasing organization.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 9 made at page 198 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan communicate to bidders the bid protest mechanism available under the New West Trade Partnership Agreement.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

Better Monitoring of Performance Related to Procurement Needed

The committee concurred with recommendation 10 made at page 201 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan track and periodically assess the performance of its suppliers of goods and services for shared procurements.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 11 made at page 201 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan regularly provide information on supplier performance to member agencies, senior management, and the Board.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 12 made at page 202 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan validate annually the reasonableness of growth rates used to estimate cost savings related to inflationary price increases.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 13 made at page 202 of the Provincial Auditor's 2015 report volume 2, chapter 34, Health Shared Services Saskatchewan — Shared Procurement:

We recommend Health Shared Services Saskatchewan make public its estimate of annual cost savings to the healthcare system along with information to help the public understand the basis for its estimate.

The committee noted that Health Shared Services Saskatchewan has complied with the recommendation.

2015 Report Volume 2

Chapter 36: Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities

Considered June 13, 2018

Majority of Standard Fall Precautions in Place but Room for Improvement Exists

The committee concurred with recommendation 1 made at page 225 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend that Prairie North Regional Health Authority place chairs in hallways at regular intervals within its long-term care facilities.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 2 made at page 226 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend that Prairie North Regional Health Authority develop processes to maintain functionality of its bed alarms systems used in its long-term care facilities.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 3 made at page 227 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend that Prairie North Regional Health Authority provide training to staff on the new fall prevention program once implemented.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Regular Fall Risk Assessments Needed

The committee concurred with recommendation 4 made at page 228 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend that Prairie North Regional Health Authority follow its policy to perform fall risk re-assessments.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 5 made at page 228 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority give staff additional guidance to help them determine when they need to perform a fall risk-reassessment following a change in health status.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Implementing Interventions for Those at Risk of Falling Requires Improvement

The committee concurred with recommendation 6 made at page 229 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority regularly update key fall prevention policies.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 7 made at page 230 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority establish a process to investigate significant resident falls in accordance with policy.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 8 made at page 230 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority require each long-term care facility to complete and document regular fall prevention safety checks.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 9 made at page 231 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority consistently link residents' individual care plans to identified fall risk factors.

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Monitoring Performance Related to Fall Prevention Needs Improvement

The committee concurred with recommendation 10 made at page 233 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority collect information on fall-related injuries (e.g., percentage of falls causing injury, number of falls causing injury, severity of fall injuries).

The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 11 made at page 233 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority give senior management and the Board regular reports on fall-related injuries.

The committee noted that Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 12 made at page 233 of the Provincial Auditor's 2015 report volume 2, chapter 36, Prairie North Regional Health Authority — Preventing Resident Falls within Long-Term Care Facilities:

We recommend Prairie North Regional Health Authority establish fall-related injury benchmarks, and once developed, take timely action to address issues identified.

The committee noted that Prairie North Regional Health Authority has complied with the recommendation.

2016 Report Volume 1

Chapter 21: eHealth Saskatchewan — Buying IT Services

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 1

Chapter 22: eHealth Saskatchewan — Implementing Electronic Health Records

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 1

Chapter 28: Prairie North Regional Health Authority — Granting Physician Privileges

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2
Chapter 5: eHealth Saskatchewan
Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2
Chapter 9: Health
Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2
Chapter 15: Regina Qu'Appelle Regional Health Authority
Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2
Chapter 16: Regional Health Authorities
Considered June 13, 2018

Prince Albert Parkland, Keewatin Yatthé, and Mamawetan Churchill River Need Agreements with
Healthcare Organizations

The committee concurred with recommendation 1 made at page 83 of the Provincial Auditor's 2016 report volume 2, chapter 16, Regional Health Authorities:

We recommend that Prince Albert Parkland Regional Health Authority comply with *The Regional Health Services Act* when providing funding to healthcare organizations in the region.

The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation

2016 Report Volume 2
Chapter 27: Health — Special Needs Equipment for Persons with Disabilities
Considered June 12, 2018

Strategies and Action Plans for Providing Equipment Timely Needed

The committee concurred with recommendation 1 made at page 162 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health implement further strategies and action plans so that clients receive special needs equipment within an acceptable timeframe.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 163 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health work with its service provider to identify special needs equipment on loan that is no longer being utilized, and to recover this equipment within a reasonable timeframe.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Tracking of Equipment Repairs and Completion of Preventative Maintenance Needed

The committee concurred with recommendation 3 made at page 164 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health work with its service provider to track the quality and timeliness of repairs of special needs equipment.

The committee noted that the Ministry of Health is has complied with the recommendation.

The committee concurred with recommendation 4 made at page 165 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health assist its service provider in developing a process to complete appropriate preventative maintenance on special needs equipment on loan.

The committee noted that the Ministry of Health is has complied with the recommendation.

Measuring Success of Equipment Program Needed

The committee concurred with recommendation 5 made at page 166 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health set out how it plans to measure the success of the Special Needs Equipment Program.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Escalation Process for Complaints Needed

The committee concurred with recommendation 6 made at page 167 of the Provincial Auditor's 2016 report volume 2, chapter 27, Health — Special Needs Equipment for Persons with Disabilities:

We recommend that the Ministry of Health set clear expectations for when its service provider should escalate complaints to the Ministry related to the Special Needs Equipment Program.

2016 Report Volume 2

Chapter 35: eHealth Saskatchewan — Sharing Patient Data

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 38: Health Quality Council — Co-ordinating the Use of Lean

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2016 Report Volume 2

Chapter 41: Prairie North Regional Health Authority — Hospital-Acquired Infections

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 6: Health — Detecting Inappropriate Physician Payments

Considered June 12, 2018

More Efficient Strategy Needed to Identify Inappropriate Billings Before Paying

The committee concurred with recommendation 1 made at page 76 of the Provincial Auditor's 2017 report volume 1, chapter 6, Health — Detecting Inappropriate Physician Payments:

We recommend that the Ministry of Health use a comprehensive risk-based strategy to detect inappropriate physician billings for insured services before making payments.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 76 of the Provincial Auditor's 2017 report volume 1, chapter 6, Health — Detecting Inappropriate Physician Payments:

We recommend that the Ministry of Health conduct a cost-benefit analysis of IT systems that would better identify inappropriate physician billings for insured services before making payments.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Criteria to Determine Which Physicians to Refer for Investigation Needed

The committee concurred with recommendation 3 made at page 77 of the Provincial Auditor's 2017 report volume 1, chapter 6, Health — Detecting Inappropriate Physician Payments:

We recommend that the Ministry of Health develop criteria to determine which physicians to refer to the Joint Medical Professional Review Committee for investigation of appropriateness of billing for insured services.

The committee noted that the Ministry of Health is has complied with the recommendation.

Ministry Ability to Investigate and Recover Overpayments to Physicians Limited

The committee concurred with recommendation 4 made at page 79 of the Provincial Auditor's 2017 report volume 1, chapter 6, Health — Detecting Inappropriate Physician Payments:

We recommend that the Ministry of Health assess options to conduct more investigations into physician billing practices that it suspects of having inappropriately billed the Government.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

2017 Report Volume 1

Chapter 10: Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI

Considered June 13, 2018

Better Analysis of MRI Services Data Needed

The committee concurred with recommendation 1 made at page 140 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority regularly analyze MRI data to determine causes of significant waits of patients for MRI services.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

Need Additional Information to Help Identify Causes of MRI Wait Times

The committee concurred with recommendation 2 made at page 141 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority track actual dates of each stage of MRI services and reasons for rescheduling MRI appointments to help it determine the causes of significant waits of patients for MRI services.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

Information in IT System to Track MRI Services Not Always Accurate

The committee concurred with recommendation 3 made at page 141 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority validate the accuracy of MRI services data in its Radiology Information System.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

Limited Review of Radiologist Interpretation

The committee concurred with recommendation 4 made at page 143 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority formally and systematically assess the quality of MRI services that radiologists provide.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

Monitoring of MRI Services of Contracted Private Operators Needed

The committee concurred with recommendation 5 made at page 144 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority regularly monitor the selection and volume of MRI scans sent to private MRI operators.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 6 made at page 144 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Provincial Health Authority regularly monitor the quality and timeliness of MRI services that contracted private MRI operators provide.

The committee noted that the Provincial Health Authority is making progress towards complying with the recommendation.

Active Board Monitoring of MRI Services Needed

The committee concurred with recommendation 7 made at page 146 of the Provincial Auditor's 2017 report volume 1, chapter 10, Regina Qu'Appelle Regional Health Authority — Efficient Use of MRI:

We recommend that the Board of the Provincial Health Authority receive periodic reports on the timeliness and quality of MRI services, including actions taken to address identified deficiencies.

2017 Report Volume 1

Chapter 24: Regina Qu'Appelle Regional Health Authority — Safe and Timely Discharge of Hospital Patients

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 25: Regina Qu'Appelle Regional Health Authority — Use of Surgical Facilities

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 2: eHealth Saskatchewan

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 6: Health

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 11: Regional Health Authorities (Saskatchewan Health Authority)

Considered June 13, 2018

Comply with Purchasing Policies — Regina Qu'Appelle

The committee concurred with recommendation 1 made at page 70 of the Provincial Auditor's 2017 report volume 2, chapter 11, Regional Health Authorities (Saskatchewan Health Authority):

We recommend that the Saskatchewan Health Authority's non-centralized purchasing areas, if any, comply with its purchasing policies.

The committee noted that the Saskatchewan Health Authority is making progress towards complying/has complied with the recommendation.

2017 Report Volume 2

Chapter 30: eHealth Saskatchewan — Protecting Patient Information in the Saskatchewan Lab Results Repository

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 33: Health — Preventing Diabetes-Related Health Complications

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 34: Health — Regulating Personal Care Homes

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 35: Health and Agriculture — Regulating Meat Safety

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 36: Health Shared Services Saskatchewan — Procuring Goods and Services for Member Agencies

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2018 Report Volume 1

Chapter 15: eHealth Saskatchewan — Implementing Electronic Health Records

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2018 Report Volume 1

Chapter 16: eHealth Saskatchewan — Procuring IT Services

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2018 Report Volume 1

Chapter 29: Saskatchewan Health Authority (Prairie North) — Preventing Resident Falls in Long-Term Care Facilities

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Highways and Infrastructure

2016 Report Volume 2

Chapter 10: Highways and Infrastructure

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

Chapter 7: Highways and Infrastructure — Enforcing Vehicle Weight and Dimension

Requirements

Considered June 12, 2018

Rationale for Annual Enforcement Activities Needed

The committee concurred with recommendation 1 made at page 92 of the Provincial Auditor's 2017 report volume 1, chapter 7, Highways and Infrastructure — Enforcing Vehicle Weight and Dimension Requirements:

We recommend that the Ministry of Highways and Infrastructure rationalize, in writing, the nature and extent of its annual vehicle weight and dimension enforcement activities based on assessed risks.

The committee noted that the Ministry of Highways and Infrastructure is has complied with the recommendation.

Enforcement Activity Targets Not Always Met

The committee concurred with recommendation 2 made at page 94 of the Provincial Auditor's 2017 report volume 1, chapter 7, Highways and Infrastructure — Enforcing Vehicle Weight and Dimension Requirements:

We recommend that the Ministry of Highways and Infrastructure complete vehicle weight and dimension enforcement activities as planned.

The committee noted that the Ministry of Highways and Infrastructure is has complied with the recommendation.

The committee concurred with recommendation 3 made at page 95 of the Provincial Auditor's 2017 report volume 1, chapter 7, Highways and Infrastructure — Enforcing Vehicle Weight and Dimension Requirements:

We recommend that the Ministry of Highways and Infrastructure follow its established policy requiring Highway Officers to report the results of completed vehicle weight and dimension joint-enforcement activities.

The committee noted that the Ministry of Highways and Infrastructure is has complied with the recommendation.

Investigations Not Consistently Documented

The committee concurred with recommendation 4 made at page 97 of the Provincial Auditor's 2017 report volume 1, chapter 7, Highways and Infrastructure — Enforcing Vehicle Weight and Dimension Requirements:

We recommend that the Ministry of Highways and Infrastructure follow its established transport investigation policies and procedures for completing investigations related to vehicle weights and dimensions.

Determination of Effectiveness of Enforcement Activities Needed

The committee concurred with recommendation 5 made at page 97 of the Provincial Auditor's 2017 report volume 1, chapter 7, Highways and Infrastructure — Enforcing Vehicle Weight and Dimension Requirements:

We recommend that the Ministry of Highways and Infrastructure periodically report to senior management on the effectiveness of its activities for enforcing vehicle weight and dimension requirements, including a comparison of planned to actual activities.

The committee noted that the Ministry of Highways and Infrastructure is has complied with the recommendation.

2017 Report Volume 2

Chapter 7: Highways and Infrastructure

Considered June 12, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Justice and Attorney General

2016 Report Volume 2

Chapter 28: Justice — Planning for Inmate Capacity of Adult Correctional Facilities

Considered September 21, 2017

Written Guidance for Long-Term Facility Capacity Planning and Overall Plan Needed

The committee concurred with recommendation 1 made at page 177 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice establish written guidance for use in planning capacity for delivering correctional services and programs to inmates in its adult correctional facilities.

The committee noted that the Ministry of Justice has complied with the recommendation.

Definition of Inmate Capacity Needed

The committee concurred with recommendation 2 made at page 180 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice define how it will determine the inmate capacity of its existing adult correctional facilities to guide facility capacity planning decisions.

The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Rehabilitation Program Demand Not Forecasted

The committee concurred with recommendation 3 made at page 181 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice promptly forecast demand for rehabilitation program space in its adult correctional facilities.

The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Analysis of Alternatives Incomplete

The committee concurred with recommendation 4 made at page 183 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice promptly complete its analysis of alternatives to meet needs for adult correctional facility space, including those alternatives that do not require major construction or renovation of the facilities.

The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Facility Contingency Plans Incomplete and Not Centrally Reviewed

The committee concurred with recommendation 5 made at page 184 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice regularly update written contingency plans to meet unexpected changes in demand for living and program space in its secure-custody adult correctional facilities.

The committee noted that the Ministry of Justice has complied with the recommendation.

Long-Term Overall Facility Capacity Plan Needed

The committee concurred with recommendation 6 made at page 184 of the Provincial Auditor's 2016 report volume 2, chapter 28, Justice — Planning for Inmate Capacity of Adult Correctional Facilities:

We recommend that the Ministry of Justice develop a written long-term plan to manage inmate capacity in its adult correctional facilities.

The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Saskatchewan Impaired Driver Treatment Centre

2015 Report Volume 2

Chapter 24: Saskatchewan Impaired Driver Treatment Centre

Considered September 21, 2017

Need to Keep Accurate Accounting Records

The committee concurred with recommendation 1 made at page 118 of the Provincial Auditor's 2015 report volume 2, chapter 24, Saskatchewan Impaired Driver Treatment Centre:

We recommend that the Saskatchewan Impaired Driver Treatment Centre provide training and guidance to staff for maintaining accurate accounting records and preparing interim financial reports.

The committee noted that the Saskatchewan Impaired Driver Treatment Centre has complied with the recommendation.

Timely Annual Report and Financial Statements Needed

The committee concurred with recommendation 2 made at page 119 of the Provincial Auditor's 2015 report volume 2, chapter 24, Saskatchewan Impaired Driver Treatment Centre:

We recommend that the Saskatchewan Impaired Driver Treatment Centre submit its annual report, including its audited financial statements, to the Minister responsible within the timeframe required by *The Public Health Act*.

The committee noted that the Saskatchewan Impaired Driver Treatment Centre has complied with the recommendation.

Saskatchewan Indian Gaming Authority

2016 Report Volume 2

Chapter 17: Saskatchewan Indian Gaming Authority Inc.

Considered June 13, 2018

Regular Disaster Recovery Plan Testing Needed

The committee concurred with recommendation 1 made at page 89 of the Provincial Auditor's 2016 report volume 2, chapter 17, Saskatchewan Indian Gaming Authority Inc.:

We recommend that the Saskatchewan Indian Gaming Authority Inc. annually test the effectiveness of its disaster recovery plan.

The committee noted that the Saskatchewan Indian Gaming Authority Inc. is has complied with the recommendation.

2016 Report Volume 2

Chapter 43: Saskatchewan Indian Gaming Authority Inc. — Information Technology Threat and Risk Assessment

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 2

Chapter 13: Saskatchewan Indian Gaming Authority Inc.

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Liquor and Gaming Authority

2016 Report Volume 2

Chapter 18: Saskatchewan Liquor and Gaming Authority

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2017 Report Volume 1

**Chapter 11: Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees’
On-table Sale of Liquor**

Considered June 13, 2018

Updated Risk-Informed Inspection Plan Needed

The committee concurred with recommendation 1 made at page 152 of the Provincial Auditor’s 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees’ On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority implement an updated plan for inspecting commercial permittees who sell liquor for consumption at permitted establishments that incorporates all key risk factors related to non-compliance.

The committee noted that Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

Monitoring of Timeliness of Inspections and Investigations Needed

The committee concurred with recommendation 2 made at page 153 of the Provincial Auditor’s 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees’ On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority formalize expected timeframes for completing liquor inspections and investigations and communicating sanctions to permittees who sell liquor for consumption at permitted establishments.

The committee noted that Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

The committee concurred with recommendation 3 made at page 153 of the Provincial Auditor’s 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees’ On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority monitor that its staff complete, when planned, inspections of permitted establishments that sell liquor for on-premise consumption, and obtain reasons for delayed inspections.

The committee noted that Saskatchewan Liquor and Gaming Authority is making progress toward compliance with the recommendation.

Better Documentation of Basis for Sanction Decisions Needed

The committee concurred with recommendation 4 made at page 157 of the Provincial Auditor’s 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees’ On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority consistently document the basis for its decisions on sanctions for non-compliance with requirements for selling liquor for consumption in permitted establishments where those decisions differ from its recommended sanctions.

The committee noted that Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

Analysis of Trends of Non-compliance Needed

The committee concurred with recommendation 5 made at page 158 of the Provincial Auditor's 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority analyze and report on key trends of non-compliance with requirements for selling liquor for consumption in permitted establishments.

The committee noted that Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

Retail Liquor Stores Not Notified of Suspensions as Required by Law

The committee concurred with recommendation 6 made at page 159 of the Provincial Auditor's 2017 report volume 1, chapter 11, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-table Sale of Liquor:

We recommend that Saskatchewan Liquor and Gaming Authority notify all retail liquor stores about suspended and restated special licences as required by *The Liquor Consumption Tax Act*.

The committee noted that Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

2017 Report Volume 2

Chapter 14: Saskatchewan Liquor and Gaming Authority

Considered June 13, 2018

Accurate and Timely Reconciliation of Bank Accounts Needed

The committee concurred with recommendation 1 made at page 86 of the Provincial Auditor's 2017 report volume 2, chapter 14, Saskatchewan Liquor and Gaming Authority:

We recommend that the Saskatchewan Liquor and Gaming Authority prepare and approve timely and accurate bank reconciliations, as its policies require.

The committee noted that Saskatchewan Liquor and Gaming Authority is has complied with the recommendation.

2017 Report Volume 2

Chapter 44: Saskatchewan Liquor and Gaming Authority — Liquor Procurement

Considered June 13, 2018

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Research Council

2015 Report Volume 2

Chapter 27: Saskatchewan Research Council

Considered September 21, 2017

Chief Executive Officer Bonus Overpayment

The committee concurred with recommendation 1 made at page 133 of the Provincial Auditor's 2015 report volume 2, chapter 27, Saskatchewan Research Council:

We recommend that the Saskatchewan Research Council follow its processes to review and verify incentive bonuses to its senior executives prior to paying them out.

The committee noted that the Saskatchewan Research Council has complied with the recommendation.

Bank Account Changes Need Approval

The committee concurred with recommendation 2 made at page 133 of the Provincial Auditor's 2015 report volume 2, chapter 27, Saskatchewan Research Council:

We recommend that the Saskatchewan Research Council obtain Treasury Board approval, as required by law, for the use of its bank account.

The committee noted that the Saskatchewan Research Council has complied with the recommendation.

Summary of Implemented Recommendations

2016 Report Volume 2

Chapter 23: Summary of Implemented Recommendations

Considered September 21, 2017

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Procedural Motions

Members moved two procedural motions in regard to the Provincial Auditor's *Special Report: Land Acquisitions Processes: The Global Transportation Hub Authority and Ministry of Highways and Infrastructure*. These motions and the resulting decisions of the committee are presented below.

September 21, 2017

It was moved by Ms. Beck:

That the Standing Committee on Public Accounts use all of the measures at its disposal, including the calling of witnesses and requesting of records, to fulfil its duty to scrutinize the fiscal management and stewardship of public assets as they relate to the purchasing of land for the Global Transportation Hub, including the three parcels of land recommended to Cabinet for purchase in December 2012, as referenced in the Auditor's *Special Report: Land Acquisitions Processes: The Global Transportation Hub Authority and Ministry of Highways and Infrastructure*.

The Chair ruled the motion out of order on the grounds that the committee had concluded consideration of the Auditor's special report, and the committee does not have, under its terms of reference as cited in rule 142(2), other measures at its disposal to consider the matter.

November 29, 2017

It was moved by Ms. Beck:

That the Standing Committee of Public Accounts amend its November 29, 2017 agenda to include discussion of documents tabled today.

A debate arising and the question being put, it was defeated on the following recorded division:

Yeas — 1

Beck

Nays — 5

Carr, Kaeding, Lambert, McMorris, Michelson

Other Work of the Committee

Review of the Provincial Auditor's Business and Financial Plan

The Standing Committee on Public Accounts is responsible for reviewing and approving the business and financial plan of the Office of the Provincial Auditor. The committee considered and adopted resolutions for the estimates requested by the Provincial Auditor for the 2018-2019 fiscal year. The motions adopted on November 29, 2017 for the 2018-19 fiscal year were:

That the 2018–19 estimates of the Office of the Provincial Auditor, vote 28, Provincial Auditor (PA01) be approved, as submitted, in the amount of \$7,922,000;

and

That the 2018–19 estimates of the Office of the Provincial Auditor, vote 28, unforeseen expenses (PA02) be approved, as submitted, in the amount of \$535,000.

The committee then agreed:

That the 2018–19 estimates of the Office of the Provincial Auditor, as approved, be forwarded to the Speaker, as Chair of the Board of Internal Economy, pursuant to section 10.1(4) of *The Provincial Auditor Act*.

Review of the Provincial Auditor's Annual Report

On November 29, 2017, the committee concluded consideration of the Provincial Auditor's annual report for the year ended March 31, 2017.

Attendance at CCPAC/CCOLA

In accordance with the May 16, 2017 authorization of the Standing Committee on Public Accounts, Carla Beck and Lisa Lambert, as designated by Chair Danielle Chartier and Deputy Chair Larry Doke, attended the CCPAC/CCOLA (Canadian Council of Public Accounts Committees/Canadian Council of Legislative Auditors) annual conference in Fredericton, New Brunswick from September 10 to 12, 2017.

On June 12, 2018, the Standing Committee on Public Accounts authorized the attendance of the Chair, Trent Wotherspoon; the Deputy Chair, Don McMorris; one government member; and one opposition member at the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) annual conference in Charlottetown, Prince Edward Island on September 23 to 25, 2018. If the Chair, Deputy Chair, or opposition member cannot attend, the committee authorized them to designate another committee member to attend in their place.

Addendum

One chapter in the Provincial Auditor's 2015 report volume 1 was omitted from the committee's third report of the twenty-seventh legislature, dated January 19, 2016. Committee decisions regarding chapter 16 are as follows.

SaskBuilds

2015 Report Volume 1

Chapter 16: SaskBuilds — Evaluating Potential Use of P3s

Considered November 18, 2015

Framework and Guidelines for Evaluation

The committee concurred with recommendation 1 made at page 190 of the Provincial Auditor's 2015 report volume 1, chapter 16, SaskBuilds — Evaluating Potential Use of P3s:

We recommend SaskBuilds specify the minimum content required in its public value-for-money report that it is to publish after the Government signs an agreement with the successful bidder (i.e., financial close).

The committee noted that SaskBuilds has complied with the recommendation.

The committee concurred with recommendation 2 made at page 191 of the Provincial Auditor's 2015 report volume 1, chapter 16, SaskBuilds — Evaluating Potential Use of P3s:

We recommend that SaskBuilds require release of public value-for money reports related to infrastructure projects within timeframes consistent with those set out in *The Executive Government Administration Act*.

The committee noted that SaskBuilds has complied with the recommendation.

The committee concurred with recommendation 3 made at page 195 of the Provincial Auditor's 2015 report volume 1, chapter 16, SaskBuilds — Evaluating Potential Use of P3s:

We recommend that SaskBuilds specify, at the start of its evaluation, the minimum estimated savings that a P3 approach must demonstrate over a conventional approach before it recommends to the Government to sign an agreement with a successful bidder.

The committee noted that SaskBuilds is making progress towards complying with the recommendation.

Process Analysis in Business Case Needs Improvement

The committee concurred with recommendation 4 made at page 199 of the Provincial Auditor's 2015 report volume 1, chapter 16, SaskBuilds — Evaluating Potential Use of P3s:

We recommend that SaskBuilds assemble and make available to all risk workshop participants key empirical data to facilitate better evaluation of infrastructure project risks, calculate related costs, and support decisions.

The committee noted that SaskBuilds has complied with the recommendation.

The committee concurred with recommendation 5 made at page 200 of the Provincial Auditor's 2015 report volume 1, chapter 16, SaskBuilds — Evaluating Potential Use of P3s:

We recommend SaskBuilds leverage its analysis of value-for-money for infrastructure projects to evaluate and include feasible benefits and efficiencies in future public sector conventional procurement approaches.

The committee noted that SaskBuilds has complied with the recommendation.

Appendix A — Provincial Auditor’s Officials

Judy Ferguson, Provincial Auditor
Angèle Borys, Deputy Provincial Auditor and Chief Operating Officer
Tara Clemett, Deputy Provincial Auditor
Kelly Deis, Deputy Provincial Auditor
Carolyn O’Quinn, Deputy Provincial Auditor
Regan Sommerfeld, Deputy Provincial Auditor
Charlene Drotar, Principal
Melanie Heebner, Principal
Linda Klassen, Principal
Kim Lowe, Principal
Victor Schwab, Principal
Jason Shaw, Principal
Rosemarie Volk, Principal
Jason Wandy, Principal
Amanda Iles, Senior Manager

Appendix B — Provincial Comptroller's Officials

Terry Paton, Provincial Comptroller
Chris Bayda, Assistant Provincial Comptroller
Jane Borland, Director, Financial Management Branch

Appendix C — Ministry and Agency Officials

Advanced Education

Mark McLouglin, Deputy Minister
David Boehm, Assistant Deputy Minister, Corporate Services and Accountability
Duane Rieger, Executive Director, Business Systems and Risk Management
Todd Godfrey, Director, Capital Planning

Agriculture

Rick Burton, Deputy Minister
Lee Auten, Assistant Deputy Minister
Cammy Colpitts, Assistant Deputy Minister
Bill Greuel, Assistant Deputy Minister
Michele Arscott, Executive Director, Corporate Services Branch
Robert Pentland, Manager, Financial Services

Education

Rob Currie, Deputy Minister
Clint Repski, Assistant Deputy Minister
Rory Jensen, Executive Director, Corporate Services
Doug Volk, Executive Director, Teachers' Superannuation Commission
Phil Pearson, Acting Executive Director, Infrastructure
Kathy Deck, Director, Finance, Corporate Services
Kevin Kleisinger, Director, Student Supports
Holy Family Roman Catholic Separate School Division
Gwen Keith, Director of Education
Lisa Wonsiak, Chief Financial Officer
Regina Roman Catholic Separate School Division
Brian Lach, Education Services Superintendent
Saskatchewan Rivers School Division
Don Lloyd, Chief Financial Officer
Saskatoon School Division
Garry Benning, Chief Financial Officer
Deanna Scott, Budget and Audit Manager

eHealth Saskatchewan

Davin Church, ePrograms

Environment

Lin Gallagher, Deputy Minister
David Brock, Assistant Deputy Minister, Climate Change and Adaptation Division
Wes Kotyk, Assistant Deputy Minister, Environmental Protection Division
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance Division
Veronica Gelowitz, Executive Director, Corporate Services Division
Sharla Hordenchuk, Executive Director, Climate Change Branch
Ash Olesen, Executive Director, Environmental Protection Branch
Steve Roberts, Executive Director, Wildfire Management Branch
Cheryl Jansen, Director, Corporate Services Branch
Zac Solomon, Director, Corporate Services Branch

Finance

Denise Macza, Associate Deputy Minister
Karen Allen, Assistant Deputy Minister, Corporate Services
Deanna Bergbusch, Assistant Deputy Minister, Office of Planning, Performance and Improvement
Brent Hebert, Assistant Deputy Minister, Revenue
Arun Srinivas, Assistant Deputy Minister, Taxation and Intergovernmental Affairs
Chris Bayda, Assistant Provincial Comptroller
Joanne Brockman, Executive Director, Economic and Fiscal Policy

Health

Max Hendricks, Deputy Minister
Kimberly Kratzig, Assistant Deputy Minister
Karen Lautsch, Assistant Deputy Minister
Mark Wyatt, Assistant Deputy Minister
Bev Hungle, Director, Operations and Internal Audit
Marsha Munro, Manger, Revenue and Audit

Highways and Infrastructure

Fred Antunes, Deputy Minister
Blair Wagar, Assistant Deputy Minister, Policy, Performance and Regulation
Wayne Gienow, Executive Director, Corporate Services
Kelly Moskow, Executive Director, Corporate Services
Gary Diebel, Director, Finance
Robin Litzenberger, Director, Commercial Vehicle Enforcement

Justice and Attorney General

Dennis Cooley, Associate Deputy Minister, Custody, Supervision and Rehabilitation Services
Heather Scriver, Executive Director, Custody Services
Delaine Clyne, Director, Capital Planning, Capital Planning and Enterprise Projects

Saskatchewan Crop Insurance Corporation

Shawn Jaques, President and Chief Executive Officer

Saskatchewan Health Authority

Sharon Garratt, Vice-President, Integrated Urban Health, and Chief Nursing Officer
Corey Miller, Vice-President, Provincial Programs
Robbie Peters, Vice-President, Finance, and Chief Financial Officer

Saskatchewan Liquor and Gaming Authority

Cam Swan, President and Chief Executive Officer
Fiona Cribb, Vice President, Regulatory Services
Jim Engel, Vice President, Corporate Services and Gaming Operations Division
Greg Gettle, Vice President, Liquor Wholesale and Distribution Division
Chet Culic, Director, Casino Operations
David Wishlow, Manager, Financial Planning and Forecasting

SaskBuilds (addendum)

Rupen Pandya, President and Chief Executive Officer
Lisa Boire, Executive Vice President, Operations
Teresa Florizone, Vice President, Corporate Services and Chief Financial Officer
Donna-Joy Tuplin, Executive Director, Finance