



June 27, 2017

Ms Danielle Chartier, Chair  
Standing Committee on Public Accounts  
Room 265, Legislative Building  
REGINA, SK S4S 0B3

Mr. Larry Doke, Deputy Chair  
Standing Committee on Public Accounts  
Room 140, Legislative Building  
REGINA, SK S4S 0B3

Dear Madam / Sir:

**Re: Provincial Auditor Saskatchewan Policy Revisions**

Attached for the Committee's information and as required under Section 10.01 of *The Provincial Auditor Act* are changes to two financial management policies of the Office (see Appendix A).

The Office recently reviewed its Financial Management and Human Resource Management policies to determine if any revisions were required. This assessment included reviewing the Public Service Commission's Human Resources Manual<sup>1</sup> and the Ministry of Finance's Financial Administration Manual<sup>2</sup>. The Office determined that no changes to its human resource management policies were necessary. The Office's review of its financial management policies resulted in two policy revisions.

Sincerely,

Judy Ferguson, FCPA, FCA  
Provincial Auditor

/dd  
Enclosure

cc: Ms K. Burianyk, Senior Committee Clerk, Legislative Assembly

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<sup>1</sup> The Office reviewed HRM revisions up to and including April 5, 2017 (revisions 114 to 124).

<sup>2</sup> The Office reviewed FAM revisions up to and including June 1, 2017 (revisions 51 to 64).



## Appendix A – Revisions to Provincial Auditor of Saskatchewan Policies

The Office revised the following two Financial Management Policies:

### Vehicle Policy (First paragraph)

#### Revised Policy:

Employees must ensure they have public liability and property damage insurance coverage on private vehicles used for business purposes that meets or exceeds the Office's minimum threshold as approved by the Provincial Auditor.

#### Current Policy:

Employees must have insurance coverage of no less than \$1,000,000 public liability and property damage on private vehicles to be used for business purposes.

#### Rationale for revision:

- The Office determined that it is not necessary to include the specific threshold in the policy. Staff are advised of threshold changes through procedural documentation rather than through policy revisions. The Office periodically assesses the threshold and advises staff of increases once approved by the Provincial Auditor. The Office increased the public liability and property damage insurance coverage rate (threshold) to \$2,000,000 effective April 1, 2017 at the recommendation of the Office's insurance broker.

### Long-Term Service Recognition (Last paragraph)

#### Revised Policy:

To cover the costs of the annual recognition dinner that recognizes the service of a 20-year or 30-year long-term employee, for each employee and the award recipient's guest attending the dinner, the Office shall contribute up to the miscellaneous banquet rate as set by Treasury Board.

#### Current Policy:

To cover the costs of the annual recognition dinner that recognizes the service of a 20-year or 30-year long-term employee, the Office shall contribute up to \$30.00 per employee in attendance and the award recipient's guest attending the event.

#### Rationale for revision:

- The Office based its current policy on the contribution rate as set by Treasury Board for miscellaneous banquets. Use of this rate as a maximum contribution rate ensures that the Office's recognition dinner does not cost more than a similar banquet under the public service policy. The Office determined that its policy should refer to *the miscellaneous banquet rate as set by Treasury Board* rather than include a specific rate.