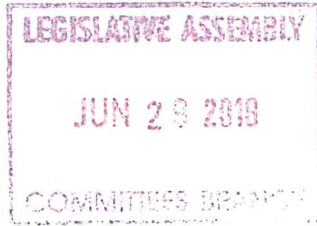




PROVINCIAL AUDITOR
of Saskatchewan

June 29, 2018



Mr. Trent Wotherspoon, Chair
Standing Committee on Public Accounts
Room 152, Legislative Building
REGINA, SK S4S 0B3

Mr. Don McMorris, Deputy Chair
Standing Committee on Public Accounts
Room 203, Legislative Building
REGINA, SK S4S 0B3



PAC 54-28
Tabled by chair
Date October 3, 2018

Dear Sirs:

Re: Provincial Auditor Saskatchewan Policy Revisions

Attached for the Committee's information and as required under Section 10.01 of *The Provincial Auditor Act* is the change to one financial management policy 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 Manual¹ and the Ministry of Finance's Financial Administration Manual². 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 one policy revision.

Sincerely,

Judy Ferguson, FCPA, FCA
Provincial Auditor

/dd
Enclosure

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

¹ The Office reviewed HRM revisions up to and including May 31, 2018.

² The Office reviewed FAM revisions up to and including May 31, 2018 (revisions 65 to 67).



Appendix A – Revisions to Provincial Auditor of Saskatchewan Policies

The Office revised the following Financial Management Policy:

Retirement Expenses

Revised Policy:

The Office shall honour retirees age 50 years or older with 10 or more years of service with a gift presented at a suitable retirement function hosted by the Office.

The Office shall contribute towards the purchase of a gift at the rate as set by Treasury Board.

Current Policy:

The Office shall honour retirees with 10 or more years of service with a gift presented at a suitable retirement function hosted by the Office.

The Office shall contribute \$5.00 for each year of services towards the purchase of a gift.

Rationale for revision:

- The Office based its current policy on the eligibility requirements as set by Treasury Board for retirement expenses. The Office revised its eligibility requirements to reflect the current Treasury Board Policy.
- The Office based its current policy on the contribution rate as set by Treasury Board for retirement expenses. Use of this rate as a maximum contribution rate ensures that the Office's retirement gift does not cost more than a gift under the public service policy. The Office determined that its policy should refer to *the rate as set by Treasury Board* rather than include a specific rate.