



PROVINCIAL AUDITOR
of Saskatchewan

July 12, 2016

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: First Quarter Financial Forecast

As required by Section 10.7 of *The Provincial Auditor Act*, I am pleased to submit to the Standing Committee on Public Accounts (PAC) the Office of the Provincial Auditor of Saskatchewan's First Quarter Financial Forecast for the three months ending June 30, 2016.

Sincerely,

Judy Ferguson, FCPA, FCA
Provincial Auditor

/dd
Enclosure

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



Office of the
Provincial Auditor of Saskatchewan
1st Quarter Financial Forecast
3 Months Ending June 30, 2016

Provincial Auditor
Vote 28
(thousands of dollars)

Expenditures	2016-17 Approved Budget ²	1 st Quarter Forecast To Year End	Budget to Forecast Variance	Variance Explanation (Note)	2016-17 3 Months Ending June 30 th Actual
Provincial Auditor (PA01)					
Operations (non-statutory)					
Salaries	\$ 5,306	\$ 5,306	\$ -		\$ 1,275
Goods and Services	2,674	2,674	-		675
Total Operations (non-statutory)	7,980	7,980	-		\$ 1,950
Provincial Auditor's Salary (statutory)	225	225	-		57
Total Provincial Auditor (PA01)	\$ 8,205	\$ 8,205	\$ -		\$ 2,007
Unforeseen Expenses (PA02)¹					
Salaries	\$ 545	\$ 545	\$ -	A	\$ -
Total Appropriation	\$ 8,750	\$ 8,750	\$ -		\$ 2,007

Reasons for Significant Variances:

- None

Notes:

- A - The Office continues to forecast to budget due to the nature of the subvote purpose.
- B - At this time, the Office is not allocating any of the unforeseen expenses to subvote PA02 related to unbudgeted work for the *Special Report: Land Acquisition Processes—The Global Transportation Authority and Ministry of Highways and Infrastructure* because of the following. As reflected in our *2016 Annual Report on Operations* (p. 55), the Government's decision to change the fiscal year-end of CIC and its subsidiaries from December 31 to March 31 impacted the Office's 2015-16 and 2016-17 work plans. In the period of transition, this change results in the costs of our involvement being spread between both work plans. As such, the Office anticipates incurring decreased costs in the 2016-17 work plan for our involvement in the CIC sector integrated audits. At this time, it anticipates this decrease may substantively offset additional costs incurred to complete the Special Report.

¹ Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*

² The Standing Committee on Public Accounts approved the Office's budget on January 14, 2016. The Standing Committee on House Services approved the Office's budget on June 27, 2016. The Office's budget is included on page 133 of the Government's *2016-17 Estimates*.