

April 28, 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: Fourth 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 Fourth Quarter Financial Forecast for the year ended March 31, 2017.

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
4th Quarter Financial Forecast
Year Ending March 31, 2017

Provincial Auditor
Vote 28
(thousands of dollars)

Expenditures	2016-17 Approved Budget ²	4 th Quarter Forecast To Year End	Budget to Forecast Variance	Variance Explanation (Note)	2016-17 Year Ending March 31 st Actual
					(unaudited)
Provincial Auditor (PA01)					
Operations (non-statutory)					
Salaries	\$ 5,306	\$ 4,986	\$ 320	A	\$ 4,986
Goods and Services	2,674	2,621	53		2,621
Total Operations (non-statutory)	7,980	7,607	373		7,607
Provincial Auditor's Salary (statutory)	225	238	(13)		238
Total Provincial Auditor (PA01)	\$ 8,205	\$ 7,845	\$ 360		\$ 7,845
Unforeseen Expenses (PA02)¹					
Salaries	\$ 545	\$ -	\$ 545	B	\$ -
Total Appropriation	\$ 8,750	\$ 7,845	\$ 905		\$ 7,845

Reasons for Significant Variances:

- A - Primarily due to higher turnover than expected resulting in fewer promotions than expected.
- B - No unforeseen expenses requiring use of this appropriation. The Office did not allocate 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, costs for our involvement in the CIC sector integrated audits decreased. This decrease 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*.