October 2025
Chapter 23, Northlands College – Purchasing Goods and Services, Provincial Auditor Report Volume 2 2024

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
Outstanding We recommended Northlands College update its purchasing requirements so that they align with applicable external trade agreements, establish requirements for staff involved with purchases to declare real or perceived conflicts of interest, and incorporate expectations for use of contracts. (*2019 Report – Volume 1*, p. 146, Recommendation 1; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented	224	**Implemented**	In September 2024 the Procurement Policy was updated to ensure compliance with external trade agreements, need to declare real or perceived conflicts of interest and incorporate expectations for the use of contracts. In December 2024, the College introduced new Purchase Requisition and Conflict of Interest forms. The Conflict-of-Interest form is required for all contracts. Prior to signing a contract, the signatories review the attached documentation for completeness and to ensure compliance with policy.	From July 2025, Accounts Payable has been informed that all leases and contracts require review and approval from the Director of Finance before any payment can be made. The Finance Team will collaborate with HR and other operational units to develop a standardized orientation program for all staff, reinforcing expectations and compliance from the outset. The training will include the purchasing process.	July 2025 December 2025

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			The Finance team has implemented and continues to deliver training and onboarding for new employees to ensure consistent messaging and accountability in financial submissions.		

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Outstanding We recommended Northlands College set out, in writing, its requirements for using single or sole source purchasing. (*2019 Report – Volume 1*, p. 147, Recommendation 2; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented	225	**Implemented**	In December 2024, the following has been instituted: 1) Purchase requisition forms need to include single/sole source vendors, with justification. 2) Policy was updated to clarify what single and sole sources are (definition). 3) Within the SAGE accounting system, we have operationalized a field that is used to identify single, sole, quotation and tender vendors and are able to produce a report to identify all the purchases by type. This report was used by MNP in the 2025 year-end audit.	Ongoing training and coaching of the Finance team includes ensuring compliance with procedures. This empowers them to check the reliability of internal controls to ensure they are functioning as designed. The Finance Team will collaborate with HR and other operational units to develop a standardized orientation program for all staff, reinforcing expectations and compliance from the outset. The training will include the purchasing process. Add definitions of "single source" and "sole source" to the purchase requisition, including examples, to help ensure user comprehension Do annual review of Finance purchasing forms in order to ensure compliance with current regulations and best practice.	Ongoing December 2025 December 2025 January 2026
Outstanding	226	**Implemented**	Standardized forms for each vehicle were introduced to	Ongoing training and coaching of the Finance team	Ongoing

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We recommended Northlands College agree purchases on monthly fleet card statements to supporting receipts prior to making payment. (*2019 Report – Volume 1*, p. 148, Recommendation 3; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented			assist in reconciling the fleet card statements. Since July 2024, purchases on monthly fleet card statements have been reconciled with reference to supporting receipts. The reconciliations have been reviewed by the Director of Finance and if that person is not available, reviewed by the VP responsible for Finance. For any missing receipts, a new form (Missing Receipts Memo) is completed by the person who was using the vehicle at the time. The employee supervisor approves the form and submits it to Finance. The monthly procedures checklist includes review of fleet card reconciliations.	includes ensuring compliance with procedures. This empowers them to check the reliability of internal controls to ensure they are functioning as designed.	

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Outstanding We recommended Northlands College establish transaction limits for individual purchases made on college-issued credit cards. (*2019 Report – Volume 1,* p. 149, Recommendation 4; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented	227	**Implemented**	In November 2024, individual transaction limits were implemented for all credit cards as per policy. When temporary increases are required, they need to be approved by the employee's supervisor who informs (in writing) the Accounting Technician who is the credit card administrator.	September 2025 - Additional administrators to the credit card system will be the President and CEO, the VP responsible for Finance and the Director of Finance. Implemented in September 2025. September 2025 - An accounting technician will not have access to the credit system. The credit card access will remain with an accounting technician.	September 2025 September 2025
Implemented We recommended Northlands College establish a standard minimum amount of time to allow suppliers to respond to tenders. (*2019 Report – Volume 1,* p. 153, Recommendation 7; Public Accounts Committee agreement September 6, 2022) Status—Implemented	227			Not applicable, this has been implemented	Not applicable, this has been implemented

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Outstanding We recommended Northlands College assess the robustness of the contract template it uses for purchasing goods and services. (2019 Report – Volume 1, p. 154, Recommendation 8; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented	228	**Implemented**	Since December 2024, the invitation to tender template used by the College has been updated to include terms and conditions. The standard contract template has also been updated for this information as well as how to make amendments.	Not applicable – has been implemented	Not applicable – has been implemented
Outstanding We recommended Northlands College maintain complete documentation of contracts with suppliers, and finalize them before receiving the related goods or services. (*2019 Report – Volume 1*, p. 154, Recommendation 9; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented	228	**Implemented**	Since December 2024 there has been focussed direction to employees who purchase goods and services, to ensure they are aware of their responsibilities to have signed contracts, or agreements completely authorized prior to accepting those goods or services.	Coordinators who do much of the work associated with contracting goods and services are receiving training on the requirements and it is being incorporated in a Coordinator Manual.	December 2025
Outstanding	229	**Implemented**	When there is a request to create or change a new	In September 2025 a new Vendor Information Chane	September 2025

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We recommended Northlands College document its due diligence procedures carried out to validate suppliers before entering them into its financial system, and keep the supplier listing in its financial systems up-to-date. (*2019 Report – Volume 1*, p. 156, Recommendation 10; Public Accounts Committee agreement September 6, 2022) Status—Partially Implemented			vendor, there is a validation of information that comes to Finance via the employee who is receiving the goods/services. If it is a change in banking information, the Accounting Technician will call the company contact on file to confirm the change and/or request a copy of a void cheque.	form is being introduced so there is a record of who was contacted and by whom. The form requires telephone confirmation of the changes. In September 2025 the accounting system was adjusted to change user access so only select individuals can change vendor information.	September 2025
Outstanding We recommended Northlands College separate incompatible purchasing duties (e.g., initiating purchases, receiving goods or services, approving invoices for payment, adding suppliers to the financial system), and closely monitor transactions where it is not feasible to do so. (*2019 Report – Volume 1*, p. 157, Recommendation 11; Public Accounts Committee	229	**Implemented**	At Head Office in Air Ronge, a deliveries logbook has been introduced. Occasionally there are deliveries to other campuses and the receiver of the goods/services are to notify the Purchasing Office via phone or email that they have received the items noted in a specific purchase order.	Ongoing training and coaching of the Finance team includes ensuring compliance with procedures.	Ongoing

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agreement September 6, 2022) Status—Partially Implemented			The credit card policy has been updated and includes requirements that senior management credit cards reconciliations have to be reviewed by another senior manager. For example, the credit card held by the office of the CEO must be reviewed by the VP responsible for Finance. This policy was introduced in July 2025. Significant investment was made in doing an organizational realignment providing an opportunity to reassess roles and responsibilities. This includes cross-training initiatives, succession planning, and the elimination of task redundancies to strengthen separation of duties and reduce risk	Realignment of job task duties by position.	January 2026

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New We recommend Northlands College comply with its established policies for travel and business expense claims and for corporate credit cards	231	**Implemented**	Upon appointment of the Acting CEO, travel and business expenses must have pre-approval effective November 2024 The November 2024 the Acting CEO coached the CEO Executive Admin on best practices regarding expense reports and use of credit cards. This was documented in an email for reference if required in the future. Since December 2024 there has been additional work by the Finance Department on payment of all expense claims, reviewing the underpinning documentation for completeness and compliance, although the approval has already been provided by the employee's	Ongoing training and coaching of the Finance team includes ensuring compliance with procedures. This empowers them to check the reliability of internal controls to ensure they are functioning as designed. The Finance Team will collaborate with HR and other operational units to develop a standardized orientation program for all staff, reinforcing expectations and compliance from the outset. Completing expense claims and use of corporate credit cards will be part of this. Additional administrators to the credit card system will be the President and CEO, the VP responsible for Finance and the Director of Finance. Implemented in September 2025.	Ongoing December 2025 September 2025

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			supervisor. A" Whistleblower" policy (Policy 223) was approved by the Board and implemented in March 2025. Quarterly report of CEO travel is available for board review effective July 2025. If issues are identified by Finance on an expense claim, payment will be adjusted to comply with policy and the recipient of the payment will be notified of the reason for the change. Board governance training was completed in August 2025, for board members and senior executives.	*Note the CEO Executive Admin has been away on medical leave since April and the region was evacuated due to wildfire in June, hence there was some delay in finalizing some of these actions re: CEO credit card.*	

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Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
New We recommend Northlands College review and approve credit card reconciliations as required by its policy.	41	**Implemented**	Since April 2024, the Accounting Technician has been instructed to complete the reconciliations on a timely basis, after which it goes to the Director of Finance for review. If the Director is unavailable, it goes to the VP Finance. A monthly checklist of finance duties, by position, was introduced to promote internal accountability and clarity of roles.	Review of checklists on a monthly basis to ensure tasks are completed. Supervisor(s) to report to their manager if items are outstanding.	Not applicable – has been implemented
New We recommend Northlands College restrict access to its cheque-signing system to appropriately segregate duties	41	**Implemented**	Since April 2024, the physical cheques were moved from the Accounts Payable (AP) office to that of the Accounting Technician. When the AP clerk requires cheques, s/he must quantify the amount	In September 2025, the Finance Department cheques will be placed with the Human Resources Department and vice versa. These departments have separate series of cheques. Neither department will have access to their own cheques.	Not applicable – has been implemented

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			and make a request for them to the Director of Finance who then verbally instructs the Accounting Technician to release a specific quantity of cheques. The Accounts Payable analyst does not have access to the cheque-signing system, nor to the cheques. The following have payment approval authority: 1) President & CEO 2) VP, Finance 3) Director, Finance The President and the VP do not have access to either the cheque-signing system or the physical cheques. The Director has access to the cheque-signing system but not to the physical cheques.	In September 2025, none of the staff have access to the Accounts Payable subledger, cheque signing system and physical cheques.	

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			Since July 2024, for cheques greater than $25,000, the CEO has physically signed the cheques and applied the electronic signature of the Board Chair. The Accounting Technician tracks the cheque numbers that are issued with each approved request.		

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Outstanding We recommended Northlands College review and approve credit card reconciliations as required by its policy. (*2023 Report – Volume 2*, p. 41, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 4, 2024) Status—Not Implemented	39	**Implemented**	Since April 2024, the Accounting Technician has been instructed to complete the reconciliations on a timely basis, after which it goes to the Director of Finance for review. If the Director is unavailable, it goes to the VP Finance. A monthly checklist has been prepared, and this is one of the items on the list. The checklist is reviewed by the Director of Finance each month to ensure all items are completed on a timely basis.	Review of checklists monthly to ensure tasks are completed. Supervisor(s) to report to their manager if items are outstanding.	Not applicable – has been implemented
Outstanding We recommended Northlands College restrict access to its cheque-signing system to appropriately segregate duties.	39	**Implemented**	Since April 2024, the physical cheques were moved from the Accounts Payable (AP) office to that of the Accounting	In September 2025, the Finance Department cheques will be placed with the Human Resources Department and vice versa. These departments have separate series of cheques.	Not applicable – has been implemented

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(*2023 Report – Volume 2,* p. 41, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of November 4, 2024) Status—Not Implemented			Technician. When the AP clerk requires cheques, s/he must quantify the amount and make a request for them to the Director of Finance who then verbally instructs the Accounting Technician to release a specific quantity of cheques. Since July 2024, for cheques greater than $25,000, the CEO has physically signed the cheques and applied the electronic signature of the Board Chair. The Accounting Technician tracks the cheque numbers that are issued with each approved request.	Neither department will have access to their own cheques.	
New We recommend Northlands College independently review and approve monthly bank	40	**Implemented**	Since July 2024, the Accounting Technician has prepared the bank reconciliations on a timely	Not applicable – has been implemented	Not applicable – has been implemented

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reconciliations timely.			basis, generally within 15 days from month end. The reconciliations are then reviewed by the Director of Finance. If that person is unavailable, they have been reviewed by the VP responsible for Finance. A monthly checklist has been prepared, and this is one of the items on the list. The checklist is reviewed by the Director of Finance each month to ensure all items are completed on a timely basis.		
New We recommend Northlands College independently review and approve supported journal entries	40	**Implemented**	Since July 2024, all journal entries have been reviewed by the Director of Finance to ensure they have the appropriate support. Approval has been documented on the journal entries before being posted.	Not applicable – has been implemented	Not applicable – has been implemented

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			A monthly checklist has been prepared, and this is one of the items on the list. The checklist is reviewed by the Director of Finance each month to ensure all items are completed on a timely basis.		