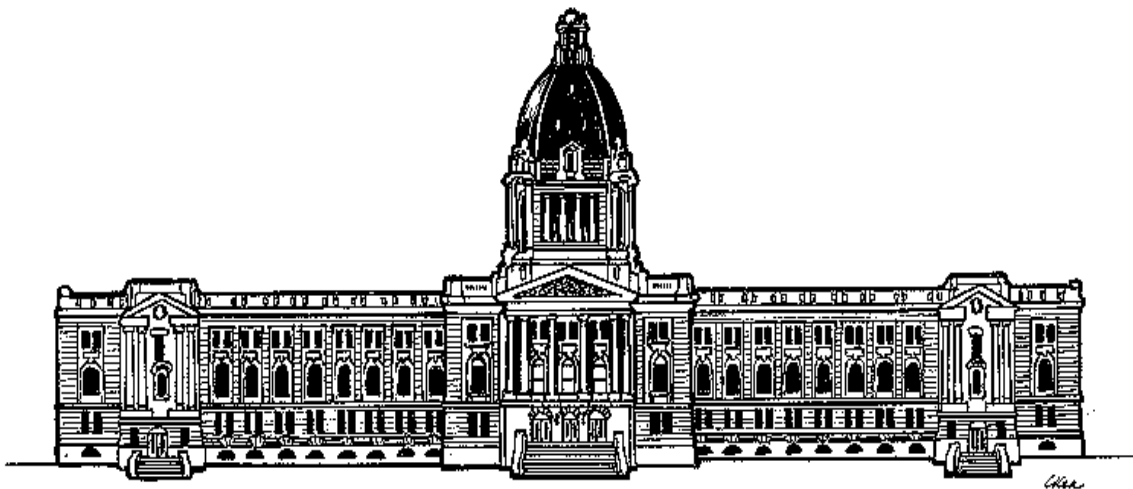




# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

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## STANDING COMMITTEE ON PUBLIC ACCOUNTS

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Regina Elphinstone-Centre

Mr. Scott Moe, Deputy Chair  
Rosthern-Shellbrook

Ms. Jennifer Campeau  
Saskatoon Fairview

Mr. Herb Cox  
The Battlefords

Mr. Glen Hart  
Last Mountain-Touchwood

Ms. Laura Ross  
Regina Qu'Appelle Valley

Mr. Corey Tochor  
Saskatoon Eastview

Mr. Trent Wotherspoon  
Regina Rosemont

[The committee met at 10:00.]

**The Chair:** — All right. Good morning, everybody. We'll call the meeting to order. Just by way of introductions off the top, my name is Warren McCall. I'm the newly minted Chair of Public Accounts. I am joined today by Deputy Chair Scott Moe, Mr. Hart, Ms. Campeau, Ms. Ross — Mr. Parent is subbing in for Mr. Tochor, I believe — Mr. Cox, and on the opposition side my predecessor as Chair, Mr. Wotherspoon. And I'd like to thank him at this point publicly for the fine work that he did as Chair of this committee for I believe the past four years.

We've got a number of other guests joining us here today. We've got the folks from the Clerk's office but we've got a delegation of parliamentarians from the Free State of South Africa. And certainly as Commonwealth partners and as a very interesting example of democracy in this world of ours, it's been good to have that delegation here. They're with delegation leader, Mr. Peter Maloka. And I'll not go through the entire delegation at this time, but thank you for joining us here today to observe the proceedings.

We're also joined by the Clerk of the legislature, Greg Putz; and Deputy Clerk, Iris Lang; and other folks with the Clerk's office. And I should also say we're joined by a Saskatchewan legislative intern, Ms. Jenna Orban. So good to have all those folks here.

Anyway if we'll get to the business at hand, good to be here with Ms. Bonnie Lysyk, the Provincial Auditor. Good morning, and if you could please introduce your officials and we'll get to the other officials as well and then on through the round.

**Ms. Lysyk:** — Thank you, Mr. Chair. Good morning, committee members and officials. I would like to introduce, with me I have Judy Ferguson who is the assistant provincial auditor, Rosemarie Volk who is the audit principal responsible for the audit on Agriculture. We also have Jason Shaw, senior manager with our office who worked also on the audit for Agriculture, and Kim Lowe, audit principal in our office, who is our committee liaison.

**The Chair:** — Thank you very much, Ms. Lysyk. We're joined as well by the Provincial Comptroller, Mr. Terry Paton, and Chris Bayda, with the comptroller's office. I don't know if you've got anybody else you'd like to introduce at this time or reference, but very good. But good to have you with us as well.

And of course, deputy minister for Agriculture, Ms. Alanna Koch. Ms. Koch, if you could introduce your officials and then we'll get to the matters at hand.

### Agriculture

**Ms. Koch:** — Okay. Thanks. Well good morning. With me today I have Ray Arscott; he's our executive director of our corporate services branch. Nithi Govindasamy is an ADM [associate deputy minister]. Behind me I have Rick Burton, ADM [assistant deputy minister]. Also Doug Billett who's our executive director of crops and irrigation branch; as well as Shawn Jaques, president and CEO [chief executive officer] of Saskatchewan Crop Insurance Corporation; and Janie Kuntz

who is acting vice-president of finance for Saskatchewan Crop Insurance Corporation. So thanks very much. It's good to be here.

**The Chair:** — Thank you, Ms. Koch. And I understand that your officials and yourself were here last night for estimates till the wee hours, but welcome back. Anyway with that, I'd turn it over to the auditor to present the recommendations in question on the agenda today.

**Ms. Lysyk:** — Thank you. I also would like to acknowledge our past Chair, and it was a pleasure working with Trent as Chair of this committee. I look forward to working with our new committee Chair and I do look forward to working with a new committee member, Laura Ross.

So yes we are covering a number of chapters today with respect to Agriculture. There are four chapters — chapter 3 from our 2011 report volume 2; and chapters 3, 37, and 38 from our 2012 report volume 2.

With respect to Agriculture, there are 11 new recommendations for the committee's consideration, and we provide updates on the status of recommendations from previous reports as well.

I will start by covering chapter 3 of the 2011 report volume 2, which is on pages 44 to 72, together with pages 331 to 332 of chapter 37 which covers pesticide regulations; and pages 333 to 335 of chapter 38 which covers security awareness from our 2012 report volume 2. I'll then follow up with the summary on chapter 3 of the 2012 report volume 2, from pages 54 to 61.

The reason why we're handling the reports together is because we're covering two years. Some of the items in those reports build on each other. So it just makes sense to walk through them in totality.

Chapter 3 of the 2011 report volume 2 includes the results of our integrated work in Agriculture and the Saskatchewan Crop Insurance Corporation, the performance audit on irrigation infrastructure maintenance, and the follow-up of three recommendations from the 2007 performance audit on the premium rate setting process at the Saskatchewan Crop Insurance Corporation.

As well, we have a listing of outstanding recommendations from the Agriculture performance audit on regulating pesticides and the Saskatchewan Crop Insurance performance audit on security awareness.

For our integrated work for the year ended March 31st, 2011, we concluded that Agriculture and its special purpose funds and agencies, including Saskatchewan Crop Insurance Corporation, had reliable financial statements, complied with legislative authorities governing their activities, and had adequate rules and procedures to safeguard public resources with exceptions in the areas as reflected in our four new and four previously reported recommendations on pages 50 to 57.

The four new recommendations that the committee would be dealing with today are as follows.

We recommended that the Ministry of Agriculture develop processes to track cash receipts from land sales. At March 31st, 2011, Agriculture owned and planned to sell about 1.34 million acres of land. We found that it did not have a process to know whether it received all of the cash it was entitled to from the sale of land. In our 2012 report volume 2, chapter 3 — which is on today's agenda — we noted that this recommendation is one that is still outstanding.

A second recommendation, a new recommendation for the committee to consider is that we recommended that the Ministry of Agriculture configure its critical information technology systems to require a unique password for each user and passwords to be changed periodically. Some of the information that Agriculture keeps is personal and confidential. As noted on pages 51 and 52, we found that many of its IT [information technology] users had the same password and the password was never changed. As such, Agriculture did not adequately design password controls to secure access to all of its computer systems that store confidential information. In our 2012 report volume 2, chapter 3, we report that Agriculture has implemented this recommendation and did so in 2012.

The third recommendation for the committee to consider is we recommended that the Ministry of Agriculture modify its agreement with the Public Service Commission clarifying its responsibilities for key payroll activities. Similar to other ministries, we found that Agriculture did not have a full service agreement with Public Service Commission for its payroll services. And in the subsequent report, the 2012 report volume 2, chapter 3, we have reported that Agriculture implemented this recommendation in 2012.

And the fourth recommendation, we recommended the Saskatchewan Crop Insurance Corporation establish processes for calculating accurate AgriStability enrolment fees in accordance with the Growing Forward agreement. In our annual 2011 audit of the Saskatchewan Crop Insurance Corporation, we found that the corporation did not calculate the enrolment fees for the AgriStability program in accordance with the agreement at that time. In our 2012 report volume 2, chapter 3, we report that Agriculture implemented this recommendation in 2012.

For the four previously reported recommendations that are in that chapter related to Agriculture, we followed up on them on pages 52, 53, and 54 in our 2012 report volume 2, chapter 3, and we reported that Agriculture implemented two of those four recommendations in 2012. Those recommendations deal with our integrated work, which is work that we do when we perform the annual financial statement audits for those entities, for Agriculture in this case, and Crop Insurance and its agencies.

A second category of work that's reported in these chapters is our performance audit on irrigation infrastructure maintenance. Now I'd like to discuss the results of the 2011 irrigation infrastructure maintenance audit that's included in this chapter from pages 57 to 69.

Agriculture owns and manages the Lake Diefenbaker irrigation system, comprised of various pumps, pipelines, and canals, and that's described on page 59 in the report. We concluded that

from April 1st, 2010 to March 31st, 2011, Agriculture's processes to maintain irrigation infrastructure at Lake Diefenbaker were not adequate, and we made five recommendations addressing that. We recommended that, and this is another new . . . There are five recommendations here as well for the committee to consider.

We recommended that the Ministry of Agriculture regularly assess the condition of its irrigation infrastructure to facilitate maintenance planning and ensure it can supply irrigation water as needed, and that's on page 63 of that chapter. We found Agriculture needs current, reliable information about the condition of its irrigation infrastructure at least every five years. Agriculture needs to know if key components are functioning effectively in its pump stations, pipelines, and canals.

The second recommendation was that the Ministry of Agriculture document its planning processes and its maintenance plans for its irrigation infrastructure. We found that Agriculture did not have formal maintenance plans for all of its irrigation infrastructure and used informal processes to guide its maintenance decisions. Agriculture had documented only some of its planning processes for maintaining irrigation infrastructure.

Recommendation 3 in this chapter, we recommended that the Ministry of Agriculture set long-term irrigation objectives and use them to guide maintenance plans and priorities for its irrigation infrastructure, and that's on page 65. We found that Agriculture did not set irrigation objectives and did not document objectives setting out in what condition it expected to maintain its irrigation infrastructure. Without clear expectation of its irrigation infrastructure, Agriculture risks not doing the right maintenance at the right time. Also a lack of documented maintenance plans and information about the condition of its infrastructure could hamper its ability to carry out effective maintenance, particularly in the event of staff turnover.

[10:15]

The fourth recommendation in this chapter was we recommended that the Minister of Agriculture document maintenance activities completed on irrigation infrastructure. And we found that Agriculture did not keep complete records of its maintenance activities. It did not consistently document maintenance carried out on its pump stations and canals. Without complete documentation, we felt it could not show that it maintained its irrigation infrastructure.

Recommendation no. 5, we recommended that the Ministry of Agriculture require regular written reports on the results of its maintenance activities for irrigation infrastructure for review by senior management. We found that Agriculture used informal verbal reports to report on maintenance. Senior management did not receive written reports about irrigation service disruptions, changes in the condition of the system, progress of maintenance expected, and impact of not completing expected maintenance. That is one of the performance reports that is contained within chapter 3.

I did want to mention that there are follow-up, there is a follow-up audit on Saskatchewan Crop Insurance Corporation's 2007 audit of the premium rate setting process, and the

corporation has implemented all three of those recommendations. So again, the integrated work is work that we do on the financial statement side. The performance audit on irrigation is a special project, and the follow-up is a follow-up of a previous audit that we had done before. And those are right now all contained within the same chapter. In our process going forward and from the report that we just published a few months ago, you'll note that we've separated that report. So when we come to the committee, it'll be very clear whether the material in our chapter deals with our financial statement audits, our performance audits, or follow-up on any recommendations from previous audits.

I just also wanted to mention, in that same chapter we have outstanding recommendations for Ministry of Agriculture listed, and that's on pages 71 to 72, and that highlights recommendations from two previous audits, the regulating pesticides and Crop Insurance. All recommendations in those two previous audits have been implemented now, and this was confirmed by our follow-up work which is covered in chapter 37 and 38 on today's agenda.

And then finally, moving on to the 2012 volume 2, chapter 3 report, which is on pages 54 to 61. This chapter reports the results of again the annual audit, this time of 2012 of the Ministry of Agriculture and its agencies. So for the year ended March 31, 2012, we concluded that Agriculture and its agencies had reliable statements, complied with legislative authorities governing their activities, and had adequate rules and procedures to safeguard public resources. And we have some exceptions that we highlighted within this chapter. There are two new recommendations and two previously reported on recommendations that are contained on pages 57 to 61.

The first new recommendation there with respect to the 2012 audit was that we recommended that Ministry of Agriculture use the most current information when estimating program expenses for AgriStability and AgriInvest, and that's on page 58. We found that Agriculture did not always actively seek or use current information when making its estimate of expenses for the AgriStability and AgriInvest programs. These amounts are complex accounting estimates with the high probability of change in them. So we think the ministry needs to use the most current and accurate information at every quarter end.

And up to the point the government's financial statements, financial results are completed and prepared and are issued, we think that the estimates should be updated so that the information in the General Revenue Fund statements is complete. The ministry's forecasted expenses are reflected in the government's publicly reported quarterly financial reports and its actual expenses in the annual financial statements to the GRF [General Revenue Fund]. In the summary financial statements, the estimates in there are correctly and completely recorded.

During our audit, we did not find evidence that the ministry further assessed the reasonability of the federal government's January 2012 estimate that the ministry used at March 31st. So we think reassessing the reasonability of estimates ensures that the estimate will remain valid at the end of the year or by time the statements are signed off in June each year — in this case, June 2012.

Then our second new recommendation is on page 59, and we recommend that the Ministry of Agriculture require senior management to review and document its approval of the results of the AgriStability forecast prior to providing the ministry's agreement with the forecast to the federal government. And we found that there was just not evidence that that oversight was being performed when we looked at the documentation in the file.

Overall I can say that my team has had excellent relations with the Minister of Agriculture and we have enjoyed working with that group and with Saskatchewan Crop Insurance Corporation. They are excellent to deal with and we think paid quite good attention to the recommendations put forward by the audit team, and we look forward to continuing to work with the ministry in the future. So thank you.

**The Chair:** — Very good. Thank you, Ms. Lysyk. Ms. Koch.

**Ms. Koch:** — All right. Thanks. Well thanks very much to the committee for the opportunity to be here today, and thanks very much to the Office of the Provincial Auditor for their good work. And we certainly do appreciate the good working relationship that we have with the Provincial Auditor's office.

We're pleased to be here to discuss the chapters. And the Provincial Auditor has gone through the chapters and in some cases has amalgamated them, and I may kind of repeat in a couple of cases because there's so many recommendations to go through. Perhaps my, you know, amalgamation of the recommendations aren't quite as amalgamated as the Provincial Auditor's are, but we'll get to all of the items one by one. We've made progress. I'm pleased to report we've made progress toward or resolved all of our items, and so I will begin then going through each of the recommendations in the chapters.

So I would go to the 2011 report volume 2, chapter 3. And so there's a number of recommendations here. The first recommendation I will deal with is "... the Ministry of Agriculture develop processes to track cash receipts from land sales." This is resolved, and we have now implemented a monthly review of short-term accounts receivable and a quarterly reconciliation of payment schedule guarantees. And so this is fully implemented.

The next recommendation is that we "... configure ... [our] critical information technology systems to require a unique password for each user and passwords be changed periodically." This has been fully resolved in that we've implemented the requirement for unique user passwords for our SalesLogix system. So it's fully implemented.

The next recommendation is that we "... modify ... [our] agreement with the Public Service Commission clarifying responsibilities for key payroll activities." This is resolved as our revised agreement with PSC [Public Service Commission] was signed on February 17th of 2012. So it's been fully implemented.

The following recommendation regarding SCIC [Saskatchewan Crop Insurance Corporation] in "... calculating accurate AgriStability enrolment fees in accordance with the Growing

Forward Agreement” is resolved in that we’ve developed an enrolment notice procedure that documents the enrolment fee calculation process. And this ensures that the calculation of fees is in compliance with program guidelines, so it’s fully implemented.

Now the rest of the recommendations from this chapter are in relation to irrigation. And so what I will say is that in all cases, we’ve made progress towards resolution. And we understand, as the Provincial Auditor mentioned, that she will, her office will do further follow-up in 2013. So I may go through them one by one because each of them has been dealt with in a particular way.

So the first one regards “. . . regularly assess the condition of the . . . infrastructure to facilitate maintenance planning and ensure that it can supply irrigation water as needed.” The ministry has implemented what we call SIIMS, Saskatchewan Irrigation Information Management System, and this will facilitate maintenance planning. You’ll hear me reference SIIMS several times as I go through these recommendations regarding progress towards resolution.

So the next item that was a recommendation in this area is to document planning processes and maintenance plan for irrigation infrastructure. Again the ministry is using SIIMS. We’re populating SIIMS with asset data to facilitate long-term maintenance planning and forecasting.

The other recommendation is to “. . . set long-term irrigation objectives and use them to guide our maintenance plans and priorities for . . . [our] irrigation infrastructure.” Again irrigation objectives are integral to the design of the irrigation infrastructure. Things like peak water, crop use, maximum number of acres served by a pipeline, pipeline pressures, these kinds of things will guide our maintenance plans. And so we’ve made progress towards resolution in this area.

The other one is to “. . . document maintenance activities completed on irrigation infrastructure.” Again I will reference SIIMS, where SIIMS will document maintenance activities completed on irrigation infrastructure.

And the final recommendation in this chapter is regarding regular written reports on the results of our maintenance activities for irrigation infrastructure and that it would be reviewed by senior management. So SIIMS has the capability to automatically generate reports that will be reviewed by senior management to inform us as to the results of maintenance activities for the irrigation infrastructure.

So that completes the recommendations in that particular volume and chapter. And then I would reference the 2012 report volume 2. Okay, hang on a second. Sorry. Just give me a moment. I seem to have my papers in the wrong order.

I’m ready. Sorry about that. Okay so these are outstanding recommendations that refer back to 2009-2010 that I will report on that actually are in this same volume. And so these are recommendations in the area of preparing a written IT plan that references back to 2010. This is fully resolved in that a written IT plan was approved by our executive committee in our ministry on November 21st of 2011.

The next item refers to the ministry having “. . . tested disaster recovery plans for . . . [our] critical computer systems.” This dates back to 2010. This is resolved in that the ministry has engaged ITO [Information Technology Office] to test disaster recovery plans on our three critical systems which are called CLMS [Crown Land Management System] which is our land management system, SalesLogix which I’ve earlier referred to, and our livestock information management system. The testing was completed before this fiscal year-end, and the auditor will be able to review the results of the testing as part of the ’12-13 audit work.

The next item references the ministry “. . . obtain assurance from the Information Technology Office on operating effectiveness of the Information Technology Office’s controls over its client systems and data and assess the impact of deficient controls on the . . . [ministry’s] operations.” We’ve made progress towards this resolution. The ministry has signed a revised MOU [memorandum of understanding] with ITO that included a request to provide a report from the ITO detailing the operating effectiveness of the ITO’s controls over its client system and data. And to date the report has not been provided to us by ITO, but it is forthcoming.

The ministry regularly discusses ITO controls with the ITO at our ITMC [information technology management committee] meetings, and to date there have been no indications that controls are deficient or that there has been an impact on the ministry’s operations.

And then I would also mention a recommendation from 2009 “. . . that the Ministry . . . consistently document assumptions and analysis when making significant accounting estimates.” And of course we’ll hear this repeated in a few of the future recommendations. And the ministry, I will report, does consistently document assumptions and analysis when making significant account estimates.

So, now I would again move on to the 2012 report. This is volume 2, chapter 3. And this again is a repeat of the accounting estimate recommendation which I have just already mentioned and that is that we actively seek additional information prior to making the year-end expense accruals for AgriStability and AgriInvest. So we fully have implemented this recommendation from the Provincial Auditor and we do, on a regular basis, actively seek additional information.

The next item speaks to requiring senior management to review and approve “. . . the results of the AgriStability forecast prior to providing the Ministry’s agreement with the forecast to the Federal Government.” This is fully resolved in that the ministry has implemented a formal sign-off sheet for senior management to approve the federal AgriStability forecast prior to the ministry staff providing agreement to the federal government.

The next are several items that are repeated from 2011 chapter 3. So I won’t reference them again, but I will just mention that they’ve been fully resolved. So we’ve already spoken about the process to track cash receipts from land sales, the process to test disaster recovery plans for our critical computer systems, and the process to obtain assurance from the ITO on the operating effectiveness of controls. And so I’ve already referenced those, so I won’t repeat those.

Okay, the next is regarding 2012 report, volume 2, chapter 37. This is with respect to pesticide regulation. This is a follow-up. These are from 2007. And what I would just mention is there were two recommendations from the Provincial Auditor's office in this area. It was that the ministry would "... formally analyze the risks that licensees and exempt persons are not following pesticide control laws." These are fully resolved in that the risks were formally analyzed in 2010, and the auditor followed up on the recommendation in 2012, and this matter is now resolved.

[10:30]

And the second recommendation in this area of pesticides was to "... document ... [our] strategy to address identified risks associated with monitoring and enforcing compliance with pesticide control laws." This was fully resolved. Again the strategy was documented in 2010. The auditor followed up on the recommendation in 2012, and this matter is now resolved.

And then I would reference the 2012 report, volume 2, chapter 38 regarding SCIC and their security awareness follow-up. And so there are four recommendations in this area. I would report that they are fully resolved and implemented. So the first one is regarding "... Saskatchewan Crop Insurance Corporation include in its privacy and security policies a requirement for a formal security awareness program." SCIC has included in its privacy and security policy a requirement for the privacy and security manager to deliver formal training.

The second recommendation in this area is "... that Saskatchewan Crop Insurance Corporation document who is responsible to ensure that security awareness activities are regularly carried out." SCIC has documented that the privacy and security manager is responsible to deliver training to staff.

The third recommendation in this area was to document, "... Saskatchewan Crop Insurance Corporation document its plan for delivery of security awareness training and carry out the plan." And SCIC has documented the plan. Each year employees are required to read the security policies online and complete a questionnaire to show understanding of the policy.

And finally I will mention the recommendation regarding "... Saskatchewan Crop Insurance Corporation regularly measuring the effectiveness of its security awareness program." SCIC has a system to capture security incidents, and these are reviewed on a regular basis with executive management.

So lengthy. I apologize. There were a numerous amounts of recommendations from several volumes and chapters. And I think that completes my report, and we certainly are open for questions. Thank you.

**The Chair:** — Thank you, deputy minister. I guess at this point I would open the floor to survey committee members for any questions that might be arising. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Thank you for the report. In fact it seems that a lot of, if not almost all of, the recommendations that have been brought forward have ... It seems that it's been noted that they have been implemented or compliance is in place, which is really good. As it relates to the tracking of the

cash receipts from land sales and the associated risk that's been identified, has your ministry been able to do any sort of a review or audit to see if any dollars did indeed not ... were not collected, as suggested was one of the risks of the previous controls that were in place?

**Mr. Arscott:** — Ray Arscott, executive director of corporate services. There was one instance in the last three years of land sales, and that was for \$31,825. It was being recognized as long-term rather than as a short-term account receivable, and that was corrected in our accounting records.

**Mr. Wotherspoon:** — Thank you for that answer.

**The Chair:** — Any other questions from committee members? Mr. Hart.

**Mr. Hart:** — Thank you, Mr. Chair. Just going to the 2012 report, I believe it is, the two recommendations from the auditor about estimating the outstanding claims with AgriStability and AgriInvest and that whole area, I can well imagine that this is difficult to estimate in that the design of the program, the producers are only submitting their information, you know, almost a year after the year-end.

And I'll be giving the example. The producer has, well I think the deadline is September the 30th, but actually they have until the end of December. And most producers if they're not in the claim position — and I'm speaking from a bit of experience here — you probably don't submit your information till the end of December of the year after the claim period. So for 2011, you may not be submitting to AgriStability and AgriInvest crop insurance, that administers it, a year later. And then sometimes there is problems with that. So I can well imagine that it's difficult for the officials to estimate the outstanding liabilities or potential claims and so on.

And so I wonder if you could just expand on the methodology that you're using to use the most current data to come up with those estimates. If you could just expand in that area a bit just for the committee's information and so on, it'd be much appreciated if you can do that.

**Ms. Koch:** — Okay. Well as was acknowledged by the Provincial Auditor in her opening remarks, AgriStability is a very complex program. And so of course as a result, the accounting procedures are also very complex. Many variables go into the calculations, as well the challenge with AgriStability is producers can of course submit structural adjustments, you know, year after year. And so then you have to reflect back to previous years, and so then that changes previous years estimates. And so it's a constant challenge to be able to forecast our expenditures and to determine, you know, what all needs to go into those calculations. There's been a lot of consideration and thought. Of course this is a national challenge because AgriStability is delivered right across the country. This isn't just a challenge for Saskatchewan.

Now I am no economist, but in fact I do have an economist with me here today. And so I'm really great at delegating, and so I am going to actually ask Nithi Govindasamy to maybe reference some of the complexities that go into the kinds of forecasting.

But I would just make the point before I pass off to Nithi that we are actively seeking current information at all times. It's an active discussion that does go on with the federal government. We fully work with of course our delivery agent which is the Saskatchewan Crop Insurance Corporation. We've got a team approach that we take with the ministry and SCIC, and so it's not something that we take lightly. But as to the complexities of economic models and forecasting, I will turn that over to Nithi.

**Mr. Govindasamy:** — Thank you, Deputy. And I won't make this too complex but acknowledge the points that have already been made with respect to the forecasting of AgriStability. And it's always been the challenge as mentioned because of the unpredictability of weather; fluctuations in commodity prices, production, and inventory; carry-over estimates; input prices and export projections; and structural change at the farm level. And in the last few years, it has been particularly challenging because of the unpredictability of weather and the introduction of ad hoc programs that basically complicate the forecasting process.

Nevertheless we do work very closely with Agriculture Canada and all other provinces to firm up estimates two times a year. Two forecasts are done, one in January and one in September. And we've always consistently used the federal forecast with input from the province with respect to conditions in Saskatchewan. We do question assumptions made in the model regarding input price, increases or decreases as the case may be, and consult regularly both in writing and on the phone with federal officials before these forecasts are firmed up.

The point has been made that we use the January forecast as the latest forecast for budgetary purposes because of timing requirements for submission of budget documents. But the intervening period between January and March, we are always monitoring the conditions with respect to what prices have done for the previous year, what input prices have . . . [inaudible] . . . And these variables go into firming up the forecast that will come out in August of the year in question.

And so it is a complex process, but we are always looking for the latest information with respect to conditions out there that would allow for greater robustness and veracity of the model results.

**Mr. Hart:** — Thank you for that. I can well imagine that it is moving. There's a lot of variables that continue to move, and I certainly appreciate all the work that's being done by the officials to do this. And you deal with forecasts, price forecasts and so on that are provided by the federal government on various commodity prices and those sorts of things. Do you also have your own . . . What about on the expense side? What basis do you use to forecast expenses? Do you have your own forecasting mechanisms that you use on the expense side?

**Mr. Govindasamy:** — So on the expense side we use a variety of sources. For example the federal government does some collection of data with respect to input prices. We do track prices with respect to fertilizer for example. Alberta has got a fairly robust survey that we use as applicable to Saskatchewan conditions. Fuel price increases are tracked and monitored by us and others. So we use a variety of sources for input price forecasting.

**The Chair:** — Okay. Thank you, Mr. Hart. I'm taking the requests for questions in the order they're coming. I've got Mr. Wotherspoon and then Mr. Moe to go.

**Mr. Wotherspoon:** — Maybe just focus a couple questions in the area of irrigation and the new system that's been built out to deal with the recommendations that are there and ensure that infrastructure's maintained and that the delivery of water, that supply is able to be supplied as committed to.

I've heard of the system, the SIIMS, that was introduced, the Saskatchewan irrigation management system, I believe. And I heard that this is certainly a step towards progress, if not possibly compliance, for some of these recommendations. Is it the feeling of the ministry at this point in time that compliance has occurred with the recommendations that have been made — I believe there's five of them — as it relates to the irrigation system with this implementation of the SIIMS system?

**Ms. Koch:** — Well we've complied in that we fully intend to implement the recommendations. I think the challenge is when you're building a new information management system, it takes some time to input the data that in fact ensures the validity and the usefulness of an information management system. So yes, I would say we've fully complied, but in that, we haven't got the system fully uploaded with all of the data that's going to allow us to develop, you know, all of the plans and that kind of thing.

You know, we know that the auditor will be having another look later in 2013. But management's taking a very, you know, active approach. Senior management is ensuring that they're fully aware of maintenance plans. So in that way, yes, we've fully complied.

**Mr. Wotherspoon:** — Will it be the ministry that will assess the effectiveness of SIIMS, and when will that occur? Or will that be done by the auditor?

**Ms. Koch:** — So I guess I would just report that the ministry obviously will be considering whether we believe it's effective and make sure that we're making constant improvements to ensure that it's as effective as it needs to be. However the auditor, obviously when the Provincial Auditor's office does further audit work in follow-up to the recommendation of 2013, I'm sure we'll report back and indicate, you know, whether according to the audit it's felt that it's as effective as it needs to be.

**Mr. Wotherspoon:** — I guess, when was this system . . . When did the development of this system begin? And who has designed and developed that system?

**Ms. Koch:** — I'm going to ask Doug Billett who is our executive director of our crops and irrigation branch to come forward and answer that question.

**Mr. Billett:** — The process was started following the auditor recommendations. The irrigation branch worked with the business improvement unit within the ministry and ITO to generate a request for proposal to address the needs. And then the request for proposal was issued and a provider was selected.

**Mr. Wotherspoon:** — And which provider was selected?



**Mr. Billett:** — That is Maintenance Connection is the name of the company.

**Mr. Wotherspoon:** — And where are they located?

**Mr. Billett:** — I don't know.

**Mr. Wotherspoon:** — Would you be able to provide that information back to the committee?

**Ms. Koch:** — Yes, we certainly will. We'll endeavour to find out the location of the company.

**Mr. Wotherspoon:** — It went through a competitive tendered process from what I hear. And what's the value of that, that contract?

**Mr. Billett:** — The value was approximately \$37,000.

**Mr. Wotherspoon:** — And now, do they manage this system on a go-forward basis? Is there an ongoing contract?

**Mr. Billett:** — In terms of the ongoing contract, I'm not sure. Right now, as the deputy mentioned, that's being populated. There'll be an evaluation, and if maintenance or updates have to be made to the software package itself, obviously that will be the same company.

[10:45]

**Mr. Wotherspoon:** — Thank you very much. If the ministry could just endeavour to provide back to the committee where this business is located and who the proprietors of that . . . incorporators or proprietors or owners of that business are, that would be appreciated.

**Ms. Koch:** — We'll definitely make sure we do that.

**The Chair:** — Thank you. I've got Mr. Moe.

**Mr. Moe:** — Thank you. Actually I had some questions around the SIIM system as well and the irrigation, and most of them were just answered, so I appreciate the questions there. Irrigation, as we move forward in agriculture in this province, I think irrigation is an exciting area, and it's good to see that we have a system in place such as SIIMS.

One question with the final . . . one of the later recommendations in chapter 3 of volume 2, 2012 report, the recommendation no. 2, you had indicated that you do have documentation in place with the sign-off sheet. That would be compliant with that recommendation then.

**Ms. Koch:** — That's right. As I said, you know, we're actively seeking constant information, forecasts, and estimates, but then we're also ensuring that it's fully documented. I think it's fair to say that the auditor's office indicated that it was also not just important to seek the information and have the information but in fact of course to document it. And so we've formalized that process and we fully document. It is a massive amount of documentation, I must say, that we provide, and there is senior management sign-off on that documentation now.

**Mr. Moe:** — That's good. Thank you.

**The Chair:** — Thank you, Mr. Moe. Any other questions from committee members? Well at this point, seeing no further questions, I'd thank officials for their presentation.

And at this point, we'll proceed to considering of motions on the recommendations. And starting from the top, we'll deal with them individually. I believe that there's some varying opinions on what is progress and what is compliance, but maybe what we'll do is go right back to the top in terms of the first recommendation wherein the recommendation “. . . that the Ministry of Agriculture develop processes to track cash receipts from land sales.” Do I have anybody wanting to move a motion on that? Mr. Moe.

**Mr. Moe:** — I move with respect to recommendation no. 1, I would concur with the recommendation and note compliance.

**The Chair:** — All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Very good. Second recommendation:

. . . that the Ministry of Agriculture configure its critical information technology systems to require a unique password for each user and passwords to be changed periodically.

Do I have a motion on that? Mr. Moe.

**Mr. Moe:** — With respect to recommendation no. 2, I would concur with the recommendation and note compliance.

**The Chair:** — Very good. Recommendation no. 3:

. . . that the Ministry of Agriculture modify its agreement with the Public Service Commission clarifying responsibilities for key payroll activities.

Do I have a motion on that? Mr. Moe.

**Mr. Moe:** — I would concur with the recommendation and note compliance.

**The Chair:** — Very good. No. 4 in this selection, that the Saskatchewan Crop Insurance Corporation establish processes for calculating accurate AgriStability enrolment fees in accordance with the Growing Forward agreement. Do I have any motions on this one?

**Mr. Moe:** — I would . . . We could probably deal with 4, 5, 6, 7, 8, and 9 as . . . I would make a recommendation with respect to recommendations 4, 5, 6, 7.

**An Hon. Member:** — 8 and 9.

**Mr. Moe:** — Sorry, I think it maybe only goes to . . .

**An Hon. Member:** — Do you want to do the Crop Insurance Fund?

**Mr. Moe:** — What do we have for 4?

**The Chair:** — Let's hit no. 4 and then move on to the others, but . . .

**Mr. Moe:** — I wonder if . . . No. 4. I'll make a recommendation with respect to recommendation no. 4, that we concur with the recommendation and note compliance.

**The Chair:** — Very good. All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — All agreed. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Maybe as it relates to the irrigation recommendations, unless I didn't hear things correctly, some of the . . . It's a work in progress and likely to fulfill full implementation and compliance. But I wonder if maybe that there's some assessment yet to be done by the ministry on that front to ensure the effectiveness of the data system that's been implemented. And I suspect that that'll be assessed as well by the auditor. I wonder if those recommendations, 5 through 9, if we might want to simply note concurrence and progress?

**The Chair:** — I think that's a great recommendation. And I guess if folks are willing to deal with that tranche of recommendations with the motion as such, I'd happily entertain a motion as such. Are you moving it, Mr. Wotherspoon?

**Mr. Wotherspoon:** — Yes. That we concur with recommendations 5, 6, 7, 8, and 9 for volume 2, chapter 3 report on Agriculture and that we note progress.

**The Chair:** — Very good. All in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed. Okay. And the last two from 2012 report, volume 2, chapter 3, pages 54 through 61, the first recommendation on page 58 wherein the Minister of Agriculture use the most current information when estimating program expenses for AgriStability and AgriInvest.

I believe there was a concurrence and compliance in the offering, but I'll entertain some motions. Mr. Moe.

**Mr. Moe:** — With regards to recommendation no. 1, I would concur with the recommendation and note compliance.

**The Chair:** — Very good. All in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed. Second recommendation:

. . . that the Ministry of Agriculture require senior management to review and document its approval of the results of the AgriStability forecast prior to providing the Ministry's agreement with the forecast to the Federal Government.

Do I have any motions on this one? Mr. Moe.

**Mr. Moe:** — I would concur with the recommendation and note compliance.

**The Chair:** — All in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed. Very good. Thanks very much everybody. Mr. Wotherspoon, on this agenda item before we briefly adjourn?

**Mr. Wotherspoon:** — Maybe just to follow up and note that of course we don't vote on the outstanding recommendations, but to thank the ministry for implementing and in fact finding compliance with all of those outstanding recommendations. I think that serves as a model of best practice for other ministries as well. So thank you for your actions on that front.

**The Chair:** — Agreed. Now keep up the good work and we'll keep happily noting compliance and progress.

**Ms. Koch:** — Thank you very much. I appreciate the opportunity to be here, and I want to say thank you to my officials who helped prepare lots of information in preparation for today and to be here to help answer questions. Thank you.

**The Chair:** — Thank you very much. And with that, I think the committee would conclude consideration of those chapters and then we've got some to go on Public Service Commission yet to come.

You're being very patient with a rookie Chair. That's very kind of you all. Would the committee conclude consideration of the chapters on the agenda for Agriculture today? For chapters 37 and 38.

**Mr. Moe:** — I would make a motion:

That we conclude chapters 37 and 38 of the 2012 report, volume 2.

**The Chair:** — Those in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — Motion is carried. Thank you very much, Mr. Moe. And thank you again to Ms. Koch and officials. We'll briefly recess whilst we prepare for Public Service Commission folks.

[The committee recessed for a period of time.]

**The Chair:** — Well we'll call the committee back to order. Thank you, committee members. We'll get right into the proceedings. Welcome, Mr. Dedman, the deputy minister for Central Services. If you could introduce your officials and then we'll get into the proceedings with the auditor.

#### Public Service Commission

**Mr. Dedman:** — Thank you, Mr. Chair. On my left is Cam Swan, the Chair of the Public Service Commission; on my right, Shelley Reddekopp, assistant deputy minister of corporate

services; and in the row behind, Karen Aulie, assistant Chair of the Public Service Commission; Raman Visvanathan, the executive director of the employee service centre; and Ken Ludwig, the executive director of organizational effectiveness.

**The Chair:** — Thank you very much, Mr. Dedman, and again good to see you here bright . . . [inaudible] . . . Anyway, I'd turn things over to the Provincial Auditor to present on the chapters under consideration here on the agenda today.

**Ms. Lysyk:** — Thank you and again good morning, Mr. Chair, and committee members and officials. For this presentation I'm accompanied by Judy Ferguson who is the assistant provincial auditor with our office, Trevor St. John who is another principal with our office responsible for the work in this ministry. And again Kim Lowe is joining us, and she is the liaison to this committee.

I also want to recognize — and I failed to do that the last session about an hour ago — we have an intern working with us. Her name is Whitney Mosley, and she is an M.P.A. [Master of Public Administration] out of the Johnson-Shoyama faculty, and she is excellent. She has joined us. She is going for her Ph.D. [Doctor of Philosophy] from the University of Saskatchewan, and she has helped us on numerous projects. So I just want to acknowledge her help in our office.

We are going to be talking about our audit of the Public Service Commission, the MIDAS [multi-informational database application system] HR [human resources] payroll audits as well. We're presenting five chapters from four different reports: chapter 12 from our 2011 report volume 1, chapter 21 from our 2011 report volume 2, chapter 13 from our 2012 report volume 1, and chapters 39 and 40 from our 2012 report volume 2. These chapters cover audits of the Public Service Commission, and we recognize that since early 2012 the Public Service Commission became a part of the Ministry of Central Services. These chapters include two new recommendations for the committee's consideration, and at this point I'll ask Judy Ferguson to provide an overview of these chapters for the committee.

**Ms. Ferguson:** — Thank you, Bonnie, Chair, members, and officials. I'm going to start with actually chapter 12 of our 2011 volume 1, and it's on pages 135 to 145. You'll find that this chapter contains two audits, our performance audit of the staffing of out-of-scope positions in the classified division at the Public Service Commission, and our annual human resource payroll security audit that we actually refer to as our MIDAS HR payroll audit.

I'm also going to be talking about chapter 40, which is in our 2012 report volume 2, and that's pages 339 to 341 — it contains the follow-up of that staffing out-of-scope position audit that's in the 2011 report — and chapter 13 of our 2012 volume 2, on pages 129 and 132, because again it relates to our annual audit of MIDAS HR. So it's the 2012 audit.

So starting with the staffing audit. So as contained in chapter 12, we audited whether out-of-scope positions within the classified division of the Public Service Commission were staffed in compliance with *The Public Service Act, 1998* and regulations during the 12-month period ended August 31, 2010.

While we concluded that the positions we examined were staffed in accordance with the Act, we made two recommendations for this committee's consideration. These recommendations are intended to improve the documented support for staffing decisions to better demonstrate that hiring out-of-scope positions are based on merit. These recommendations are set out on page 143 of our 2011 report volume 1.

We recommended that the Public Service Commission establish and communicate minimum documentation requirements to evidence that appointments to out-of-scope positions made within the classified division of the public service are based on merit. As reported in chapter 40 of our 2012 report volume 1, this recommendation has been implemented.

Our second recommendation was, we recommended that the Public Service Commission use a risk-based process to confirm that essential documentation related to staffing out-of-scope positions is kept. Chapter 40 of our 2012 report volume 1 presents the results of our follow-up of this recommendation, and we found that the recommendation was not yet implemented at the time of the follow-up.

So moving on to our annual MIDAS HR audit, the objective of the annual audit of MIDAS HR payroll covered in chapter 12 is to assess whether the Public Service Commission has adequate controls to protect confidentiality, integrity, and availability of transactions on MIDAS HR payroll for a 12-month period.

Public Service Commission is responsible for the administration of this system. Public Service Commission and ministries use this system to manage employee information and to process payroll transactions. For the 12-month period ending December 31st, 2010, we concluded that the Public Service Commission had adequate controls except it needs to address two outstanding recommendations.

First, they need to assign responsibilities for key payroll activities in its service level agreements with ministries. Second, it needs to follow its processes to document the review of key payroll reports.

The same audit is repeated each year and it's covered in chapter 13 of our 2012 report volume 1 for the year ended December 31st, 2012. We reached the same conclusion and had the same recommendations for that year. We're currently finalizing our next audit and will report the results of that audit in our next report to the Assembly.

So now I'm going to move to chapter 39 in our 2012 report volume 2, pages 336 to 338. So it provides an update of three recommendations that we originally made in our 2009 report volume 1, chapter 9 on Public Service Commission's processes to develop leaders. We're very pleased to report that by August 2012, Public Service Commission had implemented all of the recommendations related to this audit.

The final report is chapter 13 of our 2011 volume 2. It's on pages 415 to 421 and it discusses our annual integrated audit of the Public Service Commission for the year ended March 31st of 2011.

So we found that Public Service Commission complied with authorities and had adequate rules and procedures to safeguard resources with one exception. That exception is reflected within really the same recommendation that we had made in prior years, and it's the need to follow established procedures for removing unneeded user access to its computer systems and data, and to ensure access is removed on a timely basis. At March 31, 2012, Public Service had not yet implemented that recommendation and the committee had previously agreed to that. So that concludes our overview.

**The Chair:** — Thank you very much, Ms. Ferguson. Mr. Dedman, I'll turn it over to you and officials.

**Mr. Dedman:** — Thank you, Mr. Chair. I'll try to work through in the same sequence as the report was given. So with respect to out-of-scope staffing, the recommendation that a risk-based process be used to confirm that essential documentation related to staffing out-of-scope positions is kept. That's one we're still working on. Staffing has to be done according to *The Public Service Act*, *The Public Service Regulations*, and the policies and procedures that have been established by the Public Service Commission. Authority has been delegated to ministries which are required to follow those regulations and provisions. And obviously staffing for out-of-scope positions is based on qualifications and competencies required to do the work.

We continue to work with hiring managers to make them aware of their responsibilities under the legislation, and we do provide training and support to ensure that the documentation of out-of-scope staffing is kept. So in the hiring procedure resumés, interviews, and follow-up on reference checks, that's the documentation that we really need to assure that is there. And we in the Public Service Commission area have access to that and can follow up if we find that in a particular case the full process is not maintained properly.

[11:15]

Then I think on the payroll area, there are two points there. The service level agreements with ministries, we have at this point 21 out of 25 service level agreements signed by the ministries we serve. There are four outstanding, and they will be completed by the end of this month. And we do have a quality assurance process for documentation and review of payroll reports and transactions related to payroll. That's been developed and is implemented and is ongoing to take that to the level that we hope it to be.

With respect to user access and taking employees that leave the public service off the system, we continue to bring that to the attention of managers and directors that timely removal is important. The employee service centre has also revised a checklist and circulated that checklist for employee separations and terminations to more clearly lay out the exact steps that are required to take an employee off the system. We continue to look for ways to make sure we don't miss anyone, and that we shorten the period from someone leaving till they're cleared, to the minimum time.

I think on the leadership area, I think that we'd met the criteria. There was some, I don't think it was discussed, but criminal

record checks. I think again we met the criteria on criminal record checks. So I think that responds to points that were raised.

**The Chair:** — Thank you very much, Mr. Dedman. I'd open the floor to committee members at this time for any questions that may have arisen in considering these agenda items. Mr. Moe.

**Mr. Moe:** — Just with regards to chapter 12 in the 2011 report, volume 1, I believe, to the two recommendations that are there. Ms. Ferguson had noted compliance with the first recommendation, and with regards to the second recommendation, Mr. Dedman, you had said that there's training and supports to enhance documentation for employees. So I would consider that progress, if I'm not mistaken. Not really a question, more of a comment, I guess.

**The Chair:** — Indeed. Any other questions or comments at this time? Mr. Wotherspoon.

**Mr. Wotherspoon:** — The recommendation no. 1 that's now been implemented, as I understand, related to documentation that's required. That documentation is required by way of the Act, is that correct?

**Mr. Dedman:** — I think it's more required in good practice.

**Mr. Wotherspoon:** — And so the documents that . . . What documentation . . . I think there was a reference to resumé, interview process and notes, references. Is that the information that's the minimal, I think the term here is minimal documentation or minimum documentation requirements?

**Mr. Dedman:** — You could practice in recruiting. It's not enough that the hiring manager has a selection process that picks the best candidate. It's also a requirement that that be documented as to why that person is the best candidate. And so that's the fact that there needs to be a record of the process is the documentation that I think we're working to make sure we have.

**Mr. Wotherspoon:** — That wasn't in place in entirety, I understand, then by way of when this recommendation was made. I recognize the progress and implementation on the first recommendation. Was there any review done as it relates to the lack of that information and in the end this establishes whether or not a position was filled based on merit? Was the review done? And did it highlight any individuals that were . . . any positions that were filled without merit?

**Mr. Dedman:** — Yes. I don't think the issue is filling without merit. I think the issue is, has the hiring manager done the due diligence to actually record the information. So there's two parts of that. One is, has the right person been hired, but also has it been documented so that at some point someone can look through that and identify that there was a legitimate rating system and that the person that was hired met. So it's, I guess, to say having the information so that someone else can audit the process is what's required here.

**Mr. Wotherspoon:** — So in the circumstances where that documentation was inadequate, was there a review done on

those processes of any sort or an audit done by the ministry to ensure that merit had in fact been the deciding factor?

**Mr. Dedman:** — I don't think there was a review per se of all of the hiring processes that were there. There's an ongoing review of sampling of the data and the data rests in the systems that the Public Service Commission have access to, so that they can follow up on issues. And of course the issues on proper hiring often follow up if someone doesn't make probation or something happens in that part of the process.

**Mr. Wotherspoon:** — Thank you. Through this process or in any other processes of your ministry, have you received information or identified a position that's been filled without merit?

**Mr. Dedman:** — I don't think there is an example that we have in that case.

**The Chair:** — Are there any other questions on the part of committee members at this time? Seeing none, I guess we'll proceed to the two recommendations in question and then consider the conclusion of the consideration of the chapters. But the first recommendation from page 143 of the 2011 report, volume 1:

... that the Public Service Commission establish and communicate minimum documentation requirements to evidence that appointments to out-of-scope positions [made] within the classified division of the public service are made based on merit.

I think we'd observed a concurrence and compliance. Do I have a mover to that effect?

**Mr. Hart:** — Yes, Mr. Chair. With regards to recommendation number one, I would concur with the recommendation and note compliance.

**The Chair:** — All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed. The second recommendation:

... that the Public Service Commission use a risk-based process to confirm that essential documentation related to staffing out-of-scope positions is kept.

Again, concurrence and progress being noted. Do I have a mover to that effect?

**Mr. Hart:** — I so move, Mr. Chair.

**The Chair:** — Thank you, Mr. Hart. All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed.

**An Hon. Member:** — And it's carried.

**The Chair:** — And it's carried. Very good. Lots of help. That's

good. I'll take lots of help.

Anyway I guess, Mr. Dedman, officials, do you have anything else that you'd like to add at this point before we move conclusion on the chapters under consideration?

**Mr. Dedman:** — I don't think so, Mr. Chair.

**The Chair:** — Again, thank you to yourself and officials for coming to join us in these proceedings today. I would entertain a motion that this committee conclude consideration of the chapters under consideration for the Public Service Commission here today. Do I have a mover to that effect?

**Mr. Moe:** — I would move:

That chapters 39 and 40 in the 2012 Provincial Auditor report, volume 2, be concluded . . .

**The Chair:** — Any others who'd like to . . . We're still taking offers.

**Mr. Moe:** —

As well as chapter 13, in volume 1 of the same year.

**The Chair:** — Very good. So moved. Those in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — Those opposed? Motion is carried. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Sorry to pull back in. I just wanted to clarify one of the points with the outstanding recommendations. I appreciated the update as it related to the PSC's responsibilities for payroll activities and the service level agreements that have been entered into and the commitment of four more that should be entered into by the end of the month. That's good progress and soon to be compliance.

But I wasn't so sure on the second one. And maybe I was reading another portion of the report, but the aspect around maintaining sufficient documentation, I believe that it's noted here that there's work that remains. I guess my question is, what work remains? Is there a timeline to establish compliance? And what risks exist in not being complied with right now?

**Mr. Dedman:** — Mr. Chair, we've made progress on this through our quality assurance process for documenting and reviewing payroll reports and related transactions, so we feel we'll have this fully under control during this fiscal year.

**The Chair:** — Mr. Moe.

**Mr. Moe:** — In light of the chapters being concluded, I would move for adjournment of the meeting.

**The Chair:** — I would just very quickly, before we get there, I'd say thank you very much to committee members and officials for doing the people's work on this fine morning. But with that, motion to adjourn.

[The committee adjourned at 11:26.]