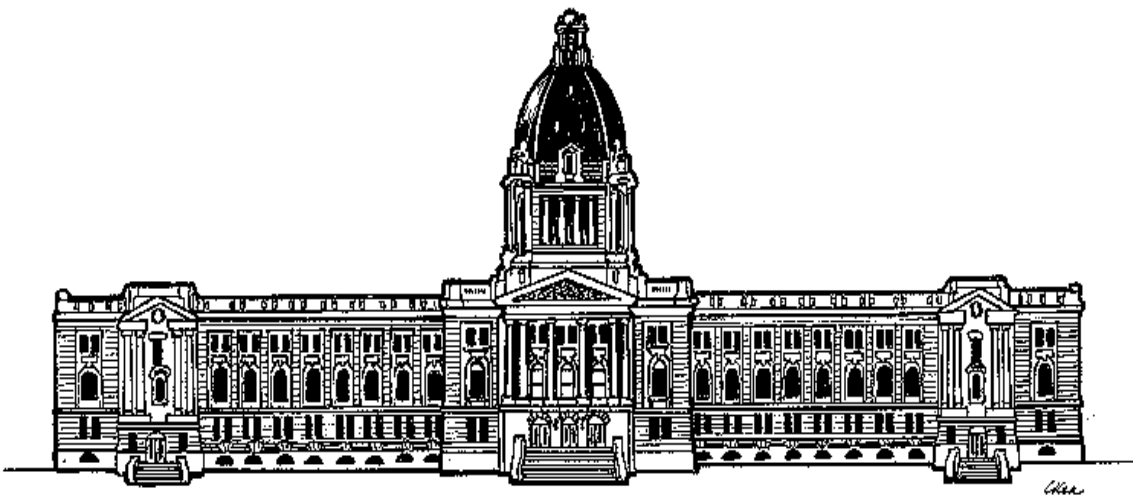




# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

## **Hansard Verbatim Report**

**No. 19 – May 14, 2014**



**Legislative Assembly of Saskatchewan**

**Twenty-Seventh Legislature**

## STANDING COMMITTEE ON PUBLIC ACCOUNTS

Ms. Danielle Chartier, Chair  
Saskatoon Riversdale

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 08:04.]

**The Chair:** — Good morning everyone, and welcome to Public Accounts. And today we are considering Provincial Auditor's reports for 2012-2013 volume . . . Sorry. We'll get into that as we go down the road here.

But first I need to introduce our members who are here today. We have Scott Moe, Glen Hart, Jennifer Campeau. Victoria Jurgens is substituting for Laura Ross, and Herb Cox. So welcome to the members and to the Provincial Auditor here today. And to the officials, thank you for your time. And from the Provincial Comptroller's Office we've got Terry Paton and Chris Bayda. Welcome this morning, this lovely minus 5 but sunny morning here today.

Our first order of business, we have been invited to send two members to the . . . We've been invited to attend the Canadian Council of Public Accounts Committees annual conference in August 2014. And I know historically in the past, we've sent representatives, so I'm wondering if there's anybody who has a motion that they would like to make regarding attendance at the conference. Mr. Moe?

**Mr. Moe:** — Sorry. Did you ask for a motion on that?

**The Chair:** — I did.

**Mr. Moe:** — Yes, okay. Yes, I would make a motion with regards to the CCPAC [Canadian Council of Public Accounts Committees] and COLA [Canadian Council of Legislative Auditors] convention in Newfoundland this year. I would make the motion that:

The Standing Committee on Public Accounts authorize attendance of the Chair or their designate and the Deputy Chair or their designate at the Canadian Council of Public Accounts Committees, CCPAC, and Canadian Council of Legislative Auditors, COLA annual conference to be held in St. John's, Newfoundland on August 10th to 12th, 2014; and further,

That if the Chair or Deputy Chair cannot attend, they be authorized to designate another committee member to attend in their place.

Pardon me, I shouldn't have said designates earlier. If you want me to reread it officially? Okay.

The Standing Committee on Public Accounts authorize the attendance of the Chair and the Deputy Chair at the Canadian Council of Public Accounts Committees, CCPAC, and Canadian Council of Legislative Auditors, COLA, annual conference to be held in St. John's, Newfoundland on August 10th to 12th, 2014; and further,

That if the Chair or Deputy Chair cannot attend, they be authorized to designate another committee member to attend in their place.

**The Chair:** — Thank you, Mr. Moe. Is there any discussion? What is the will of the committee with respect to that motion?

Do you agree?

**Some Hon. Members:** — Agreed.

**The Chair:** — Agreed. Carried. Thank you.

We have one document to table today. That is PAC 34/27 — Ministry of Finance: Reporting of public losses for the period from January 1st, 2014 to March 31st, 2014, dated May 2nd 2014.

And again, so now moving on to the next order of business, the Acting Provincial Auditor Judy Ferguson will take it from here.

**Ms. Ferguson:** — Thank you very much, Madam Chair. I'd like to introduce the officials that I have with me today. I've got Kelly Deis. He's the deputy provincial auditor responsible for Advanced Education. Behind him is Michelle Lindenbach. Michelle is currently responsible for the audit of the ministry and some of the other audits within that sector. And Kim Lowe is the liaison that our office has with this committee.

Before we present the five chapters before the committee, I'd like to take a moment to thank the deputy minister and her staff, along with the management and the boards of the various agencies within the advanced education sector for the excellent co-operation received during the course of the various audits that are before you.

This morning Mr. Deis will provide us with an overview of each of the chapters on the agenda. We're going to do this in one part because each chapter that contains the results of the integrated audit has at least one new recommendation.

For the committee's consideration, we're going to present the follow-up chapters first. Those are the chapters that are in the 30s — 33, 34, 35. We're going to present those chapters first and follow them up by, both of them are chapter 2s — the chapter 2 from the 2012 volume 2 and the chapter 2 from the 2012-2013 volume 2 report. Without further ado, I'm going to turn it over to Mr. Deis.

### Advanced Education

**Mr. Deis:** — Thank you, Judy, and good morning. So starting with chapter 33 of our 2013 report volume 2, as reported in this chapter, by July of 2013 the ministry had fully implemented the three recommendations resulting from our 2011 audit of its agency-wide risk management processes. The ministry had documented its assessment of the cost and suitability of options for treating its priority risks. It had identified and consulted with its key stakeholders about its options for reducing significant risks. Also it used its executive audit committee to monitor the results of its risk management activities.

With respect to the two follow-ups we completed at SIAST [Saskatchewan Institute of Applied Science and Technology], in our 2013 report volume 2, chapter 34 we report SIAST has implemented the one outstanding recommendation from our 2006 audit of SIAST human resources capacity processes. SIAST board now receives annual balanced scorecard reports to monitor human resources risks and evaluate progress towards

its human capacity objectives.

In chapter 35 of our 2013 report volume 2, we report that SIAST has now implemented both recommendations resulting from our 2008 audit of SIAST risk management processes. SIAST board now uses comprehensive risk management processes and policies. The board receives written risk assessments that include analysis of risks and identify the strategic goal and the intended results of actions on those risks.

Now I'm going to move on to the findings from the annual integrated audits for the Ministry of Advanced Education for the fiscal years ended March 31st, 2012 and 2013. This work is presented in chapter 2 in both of the 2012 report volume 2 and 2013 report volume 2.

In these chapters, we report the ministry and its agencies complied with authorities governing their activities, the 2012 and 2013 financial statements of its agencies were reliable, and that the ministry and its agencies had effective rules and procedures to safeguard public resources except for the matters reported in the chapters.

I'll highlight the new recommendations first. In chapter 2 of the 2012 report volume 2, we made one new recommendation related to Great Plains regional college. On page 48 we recommended that Great Plains regional college develop written policies and procedures to appropriately restrict staff to its financial reporting system. As reported in our 2013 report, by March of 2013 the college implemented this recommendation.

In chapter 2 of the 2013 report volume 2, we made six new recommendations. Two relate to the ministry and four relate to regional colleges. Your committee has previously discussed on January 13, 2014 the topic related to the first recommendation made on page 24. We recommended that the ministry follow Canadian generally accepted accounting principles for the public sector to record in its financial reports funding provided to post-secondary educational institutions for the repayment of principal and interest due on loans and related liabilities.

We made this recommendation because the ministry had a practice of providing post-secondary educational institutions with funding to enable them to repay principal and interest payments due on loans for certain capital projects. As part of the current year's audit on the ministry, we are reassessing its practices in this area.

On page 25, we recommended that the ministry sign a complete memorandum of understanding with the Ministry of Economy that defines all key roles and responsibilities for shared services. We made this recommendation because the existing memorandum of understanding between the ministries was not complete. A complete memorandum of understanding, MOU, to address governance and good business practices is necessary so that both ministries understand their respective roles and responsibilities.

On pages 28 and 29, we make three new recommendations related to North West Regional College and one related to Northlands College. All of these recommendations relate to information technology. On page 29, we recommended that North West Regional College prepare an information

technology strategic plan. On page 29, we recommended that North West Regional College prepare and test a disaster recovery plan for its computer systems and data and that it develop written policies, procedures for its IT [information technology] systems and data.

We made these recommendations because North West did not have an IT strategic plan. It did not have a formal IT disaster recovery plan or formal approved policies and procedures for its IT systems and data. An IT strategic plan helps management document and align IT initiatives with its directions and helps management determine if it has adequately addressed strategic threats and risks to the college's IT security. A disaster recovery plan helps IT personnel know and understand their responsibilities and tasks to perform in event of an emergency. Also it established procedures to restore vital and/or critical systems and data in the event of human, technical, or natural disaster. Documented, up-to-date IT policies and procedures help keep IT systems and data confidential, accurate, and complete.

[08:15]

On page 29, we also recommend that Northlands College prepare and test a disaster recovery plan for its computer systems and data. Like North West Regional, Northlands College did not have a formal disaster recovery plan.

Also in these two chapters, we report that the ministry and its agencies had implemented 10 recommendations, including the recommendation on Great Plains regional college which I discussed a few minutes ago. The ministry signed an MOU for shared services with the Ministry of Labour Relations and Workplace Safety, and it has prepared and approved an information technology strategic plan.

The ministry has strengthened governance and accountability in the post-secondary sector, and regional college board members have been attending board governance training and certification programs. The ministry is now evaluating that boards of regional colleges are fulfilling their governance responsibilities. For example, we had reported that the board of Carlton Trail Regional College fulfill its governance obligations and its responsibility under *The Regional Colleges Act*, and we're happy to report that it's now doing so.

Also we reported that by March 31st of 2013 there were three recommendations that were not yet implemented. The ministry continued to provide additional enhanced user access to its systems to certain individuals and did not maintain a listing of who those individuals were and why they needed that enhanced access.

The ministry's MOU with the information technology division of the Ministry of Central Services, which is formerly ITO [information technology office], does not adequately address disaster recovery. The ministry still does not know if the IT division is addressing the ministry's security needs.

Madam Chair, that concludes our comments.

**The Chair:** — Thank you, Mr. Deis. I don't think I've introduced Ms. Greenberg, Ms. Louise Greenberg who is the

DM [deputy minister] of Advanced Education. Welcome. And I will let you introduce your officials, and if you would like to make some comments. But before you do that, we have a substitution. Mr. Doyle Vermette is here for Trent Wotherspoon. So welcome, Mr. Vermette.

So, Ms. Greenberg, if you'd like to make some comments.

**Ms. Greenberg:** — Yes, thank you very much, Madam Chair. I'll first introduce my officials. To my right is David Boehm. He's the assistant deputy minister. To my left is Scott Giroux. He's an executive director. Behind me on my left is Tammy Bloor Cavers who is the acting assistant deputy minister. And behind me on my right is Dan Nameth who's a director in our ministry.

Thank you very much for allowing the ministry to present today. First, on behalf of the Ministry of Advanced Education, we'd like to thank the Acting Provincial Auditor of Saskatchewan for the comprehensive work that your office does. And we sincerely appreciate the advice that you provide on management, governance, and the effective use of public resources. So thank you again.

I know we're here today to provide information on two reports: 2012, 2013. As the ministry addressed many of the recommendations contained in the 2012 volume 2 report as well as recommendations in chapters 33, 34, 35 of the 2013 volume 2 report, I'm going to focus my comments on the 2013 volume 2, chapter 2 report, which contains all the outstanding recommendations carried forward from 2012 and the new recommendations contained in the 2013 volume 2 report. I will speak to actions taken to date.

I'm going to go through the recommendations in the order that they're presented, starting on page 24. So if you are following through on the book, you'll be able to follow me because I'll refer to the pages.

The first recommendation is a new recommendation, and it is as follows: the ministry follow Canadian generally accepted accounting principles, or GAAP, for the public sector to record, in its financial records, funding provided to post-secondary educational institutions for the repayment of principal and interest due on loans and the related liabilities.

The ministry follows GAAP — that is the Canadian public sector accounting standards — with respect to the funding provided to post-secondary educational institutions. I understand that this matter was raised in Public Accounts on January 13th, 2014 with the Ministry of Finance. At that time there seemed to be a general understanding that there are professional interpretations regarding this matter. Our ministry's position on this is the same as the Ministry of Finance. The ministry does follow GAAP.

The next recommendation is a new recommendation as found on page 25 of the report, and the recommendation refers to the ministry signing a complete memorandum of understanding with the Ministry of the Economy that defines all key roles and responsibilities for shared services. A memorandum was signed between the ministries in June of 2013. Work continues on the appendices of the memorandum to address governance and

good business practices to better define both ministries' understanding of their respective roles and responsibilities. We anticipate that the appendices of the memorandum will be completed by September 2014.

The next three recommendations for the Ministry of Advanced Education are brought forward from the 2012 report. It's in the 2013 report, and they are all information technology or IT related.

The first one, which is on page 27, states that the ministry should follow established procedures for removing access to computer systems and data. This recommendation is partially implemented, as the ministry has been following processes for promptly removing user access since 2012-13.

The provincial audit report also indicates the ministry does not have a listing or rationale for individuals with enhanced user access. Since 2011 the ministry has established protocols with the information technology division, or ITD, of the Ministry of Central Services for new access applications for specific individuals required to install software or maintain enhanced user access on ministry systems. Our ministry has established a plan including regular reporting to identify and remove unnecessary user access. The ministry has just received a complete listing of enhanced users from the ITD and will identify and validate users in the system. This plan will also be upgraded or also be completed as part of the Microsoft Windows upgrade project and is to be completed by the end of 2014.

The second recommendation carried forward is found on the top of page 28. The recommendation refers to the ministry signing an adequate agreement on disaster recovery of computer systems and data with the information technology division, or ITD.

In 2012-13 the ministry was involved with ITD's service continuity program which uses a similar risk management methodology as the ministry to identify areas of risk and develop coordinated action plans to mitigate unacceptable instances of IT risk. We plan to continue to work with ITD and will formalize IT disaster recovery services pending ITD's confirmation that comprehensive and appropriate disaster recovery services are in place with the data centre service provider. This agreement will be developed with the ITD in support of the larger system stabilization project.

The third IT recommendation carried forward is on page 28, and it refers to the ministry monitoring the effectiveness of ITD security controls to protect our ministry's computer systems and data. We continue to work with ITD on a comprehensive security plan to address access, firewall, and data protection security. The comprehensive security plan will also include a physical asset protection strategy including security policy guidance, security reporting, control improvements, and employee awareness. This work will be developed with ITD in support of the larger system stabilization project.

The next four recommendations in the 2013 report are directed to the regional colleges and are reported in the Ministry of Advanced Education's report, as we are responsible for the post-secondary education system.

The first regional college recommendation can be found on the bottom of page 28, and it refers to North West Regional College preparing an information technology strategic plan. North West Regional College recognizes that IT is an integral factor in achieving the college's strategic goals. IT objectives and initiatives for the college are identified in the college's annual business plan, which forms the basis of support towards overarching strategic goals. The college's 2013-14 business plan identifies its priority for developing and adopting a strategic framework for IT decision making that supports the organization's strategic plan. We will support the institution to ensure that an appropriate plan is developed.

The second regional college recommendation can be found at the top of page 29. It speaks to the North West Regional College preparing and testing a disaster recovery plan for its computer systems and data. The North West Regional College recognizes that a formal disaster recovery plan needs to be documented. The plan will consist of roles and responsibilities of specific positions and tasks that should be performed as well as procedures to restore vital and/or critical technology systems and data in the event of a disaster. Included in the plan will be testing and review processes necessary to maintain the integrity of the plan. The development of the formal disaster recovery plan has been incorporated into the college's administrative work plan for completion during the 2013-14 fiscal year.

The third regional college recommendation can be also found on page 29, and it speaks to Northlands College preparing and testing a disaster recovery plan for its computer systems and data. Northlands College has assessed its IT practices, and while they are confident that the current backups and equipment will likely restore critical data within the same day of disaster, they recognize that they need to have a formal plan. They have committed to develop a formal written plan and hope to have it completed by the end of June 2013.

The fourth and final regional college recommendation can be found on page 29, and it refers to the North West Regional College developing written policies and procedures for its IT systems and data. The management of North West Regional College agree. The development of a policies and procedures manual has been incorporated into their administrative work plan and should be completed in the near future. Management will ensure that these policies and procedures are communicated in an effective way and are readily available.

This wraps up the comments from the ministry on works done to date for volume 2, 2013, the chapter 2 report. Thank you for our ability and opportunity to present the work that's been done to date.

**The Chair:** — Thank you, Ms. Greenberg. I'd like to open up the floor for questions. Mr. Vermette.

**Mr. Vermette:** — Thank you, Madam Chair. To the deputy minister and your officials, I know there was a number of recommendations that were made by the auditor. Can you tell me on those that weren't enacted why you haven't implemented those recommendations? Can you give a little bit of background? And how many were not?

**The Chair:** — Mr. Moe.

**Mr. Moe:** — If I can maybe just jump in, just with a quick little summary of what I heard here just in the last number of minutes, there's a number of new recommendations in these chapters as well as a number of follow-up audits by the Provincial Auditor's office. And I was just looking at, quite often I notice that some of the follow-up audits are from older and older years. It's allowed more and more time to make progress on them and to actually comply with them.

And I see that in a couple of the chapters — 33, 34, and 35 — there was some follow-up audits from as far back as 2006 which are now implemented, which is good to see, and I commend the officials from Advanced Education for continuing to work on those. As well I believe there is one from 2008 and then three from 2012, so good work on those recommendations.

As we go through the 2012 report volume 2 and 2013 report volume 2, in chapter 2 as well, there's a number of follow-up recommendations as well, and there wasn't really any that stuck out to me as being that old that haven't been implemented. So I again would just extend commendation for addressing the recommendations and sticking with them as they go through the years.

[08:30]

With regards to the new recommendations, there's been some work done on those as well. And I will maybe start off with recommendation no. 1 in the 2012 chapter 2 report, and I noted from the Provincial Auditor's office that there was compliance with that recommendation with regards to the Great Plains regional college, and so good work on that as well. They haven't had a lot of months or years even to work on that recommendation.

And then moving into the 2013 report, if I just walk through the new recommendations to get a little bit of clarification on each of them, with the first recommendation, with regards to GAAP, that was discussed in January of this year at our Finance meeting. And I think the discussion — and I believe the Provincial Auditor's office will be following up on this — but I believe the discussion was around the GRF [General Revenue Fund] and the summary financial reporting systems and, on the summary financial reporting systems, that this was kind of what came out as a wash. And the follow-up audit I think will tell us whether that's true or not down the way. So that one there, some work was being done and there was some discussion on it.

As far as recommendation no. 2, I noted progress on that with regards to the Ministry of Economy; a couple of implemented and partially implemented follow-up recommendations; no. 3, 3 to 6 with regards to the North West Regional College.

Recommendation no. 4, recommend that North West Regional College prepare and test a disaster recovery plan for its computer systems and data, I didn't note if there has been preparation for that and a subsequent test of whether that has been done.

**Ms. Greenberg:** — Since we have two questions that we have to answer, we'll answer Mr. Vermette's question first and then followed by Mr. Moe's question. I'm going to turn it over to David Boehm to answer the question, the first question asked.

**Mr. Boehm:** — All right. So your question referred to which of the recommendations that we are still working on, and there are a few that are still outstanding. The first that I'll speak to is the shared services agreement that's needed between ourselves and the Ministry of the Economy and just wanted to report that we do have a shared services agreement in place with the Ministry of the Economy. It was signed in June of 2013.

But there are at least two appendices outstanding, one on our computer system which we referred to as OCSM, the one-client service model. Because of the complexity of that system and because of some of the changes that are going on in terms of upgrades to that system, we are still working on completing that appendix, and we're also still in discussions on the security needs of the system. I do want to mention though that we do have an IT governance committee that we've established between the two ministries to work on this particular issue. So it is actively being managed, but additional time is required to address at least those two appendices.

The next element, which is on page 28 and refers to information technology controls need improvement, removal of user access, again, as mentioned, this is something that we are working on. And as part of an upgrade within the ministry to upgrade the Microsoft Windows system on our computer system, we will be using that opportunity during 2014-15 to address the issue of removing enhanced user access from the system. So we hope to accomplish both the upgrade and the removal of the user access, or validation of the user access at that time.

On page 28, information technology controls need improving. Information technology disaster recovery, this is something that again we continue to work on and take very seriously since we have a number of computer systems that we rely on heavily to deliver the programming that the ministry is responsible for, and we have been working very closely with the information technology division to address this particular issue. But again, we will require some additional time but we expect to address that particular issue within this fiscal year as well.

**Ms. Greenberg:** — I can speak to the second question that was asked. The question was related to Northlands College preparing and testing a disaster recovery plan for its computer system and data. They have assessed their information technology practices, and while they're confident that the current backups and equipment will likely restore critical data within the same day of disaster, they recognize that they do need a formal plan. So they're in the process of recruiting an IT manager who'll be responsible for developing and documenting the disaster recovery plan. They feel that once they have an IT manager in place who can do this, they should have a draft plan done, completed by early summer.

The system that they have . . . See, regional colleges own and manage their own IT infrastructure — that's hardware and software — with the exception of our student information system. And I think sometimes IT is a challenge for all of us. It requires certain skills, certain specifications. IT is complex. It's not what it used to be many years ago. So having key people in place to be able to do recovery is recognized by ourselves and recognized by the colleges. So I'm pleased to see that the Northlands College is going to hire somebody to make sure the disaster recovery plan is in place and can monitor work that's

required for the future.

**The Chair:** — Thank you. Are there any further questions? Mr. Cox.

**Mr. Cox:** — Madam Chair, just a point of clarification through you to the Provincial Auditor with regard to recommendation no. 1 on 2013 volume 2. The fact that we've now changed our financial reporting to summary financial, does that in fact take care of this situation? So is this now kind of a moot point or what?

**Ms. Ferguson:** — Thank you very much for the question. It doesn't . . . Our office will always be looking to see how the government prepares its accounting records, including its accounting records for the General Revenue Fund. When we do the audit of the summary financial statements, that'll encompass us looking at the accounting for the General Revenue Fund. What happens at times is if you have errors in accounting at the General Revenue Fund level, they'll disappear at the summary level in terms of the financial statements because they're intra-entity transactions, and that's the comment I think member Moe was referring to.

In this particular case we have a situation where some of the organizations that are being provided funding are within the reporting entity and some are outside of the reporting entity, for example, the universities. So as indicated in our presentation, what we're doing is we're looking to see what is the government's, the ministry's current practices with respect to providing funding to the universities to determine whether or not they have a constructive obligation for that particular area. And if they do have a constructive obligation for that area, we may have an error in the summary financial statements. At this point in time we haven't completed that work and so we're not sure yet.

**Mr. Cox:** — So we don't know at this point?

**Ms. Ferguson:** — That's right. So the size of the error at the summary level will be much smaller though, because it won't include any funding through regional colleges or anything that would be within the reporting entity.

**Mr. Cox:** — Okay.

**The Chair:** — Mr. Vermette.

**Mr. Vermette:** — No, I have no further questions. Thank you.

**The Chair:** — Mr. Hart.

**Mr. Hart:** — With regards to the IT recommendations that are made by the auditor, this is an issue that we find quite often with many ministries, you know, IT concerns that the auditor raises. And I believe I heard you say that the colleges all have their own IT systems and administer their own IT systems. Yesterday I was told that some of the health regions' IT systems aren't compatible with each other, that they can't necessarily share information back and forth. Is that a situation with the regional colleges?

**Mr. Boehm:** — First of all, with respect to the systems that our

regional colleges use, they are in fact tied together through a common platform. And that platform is in fact related to the system that the ministry uses as well — again this one client management system. Their particular element is called the Student Information System, SIS, and again it is common from institution to institution across all seven regional colleges. And it does allow for common reporting, and that's no accident, because in fact we rely on that information to meet the requirements of some of the agreements that we have in place with the federal government including the labour market agreement, and the Labour Market Development Agreement which sees the transfer of a number of federal dollars to this province for some of the development work that takes place through the regional colleges and others.

And so again it's very important that we have that common system and are able to report the information that we need to access those federal dollars. And we also think it makes sense to have a common system across the seven colleges for information sharing within the system, for reporting on the system, for accountability reasons as well.

**Mr. Hart:** — Great. Thank you for that, because I too feel that it makes common sense that there's some commonality between all the systems so that everyone can share information and communicate effectively and so on. I just wish that was case between all ministries. I'm not sure that in fact is the case today, but perhaps there's work being done to make that happen. So thank you for that update and that information.

**The Chair:** — Thank you. Are there any further questions? No? I actually have one. I know the auditor — if that's all right with the committee — with the move to summary financial reporting and in light of your comments around the generally accepted accounting principles, and we've heard what the auditor will be watching for, are there any changes in the . . . will there be any changes in your practices with respect to the move to summary financial reporting and how you do things?

**Ms. Greenberg:** — We don't anticipate any changes, but we'll continue to work with Finance as the work gets completed by the Provincial Auditor.

**The Chair:** — Thank you for that. Just double-checking here, no further questions? Okay. Thank you. What is the will of the committee? Then we'll perhaps start with 2012 report, volume 2 — the wishes of the committee.

**Mr. Moe:** — There's one new recommendation in 2012 volume 2, chapter 2, on page 48. The recommendation is, "We recommend that Great Plains Regional College develop written policies and procedures to appropriately restrict staff access to its financial reporting system." And I would move that this committee concur with the recommendation and note compliance.

**The Chair:** — Thank you. So Mr. Moe has moved that for the 2012 report volume 2, chapter 2, that the recommendation that this committee concur with the recommendation and note compliance. Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried. Moving on to the 2013 report volume 2, chapter 2. Mr. Moe.

**Mr. Moe:** — I've been through all six new recommendations and I noted progress on all six of them. And so if I could, maybe I would read out . . . maybe I would move them all as one motion.

**The Chair:** — Is that fine with the committee?

**Some Hon. Members:** — Agreed.

**The Chair:** — Yes, agreed. Okay.

**Mr. Moe:** — So with regards to the Provincial Auditor's report in 2013 volume 2, chapter 2, new recommendations 1 through 6, I would move that this committee concur with the recommendations and note progress on all six recommendations.

**The Chair:** — Mr. Moe has moved that for the 2013 report volume 2, chapter 2, for the new recommendations 1 through 6, that this committee concur with the recommendations and note progress. Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried. Okay. Moving on to the 2013 report volume 2.

**A Member:** — No, we did that.

**The Chair:** — We just did that. Oh, yes. We actually need to conclude. That concludes consideration for the 2013 report volume 2. Okay. With that . . . Chapter 33, 34, and 35. Are there any more questions for chapters 33, 34, and 35?

[08:45]

**Mr. Moe:** — I would move that we conclude considerations of the 2013 Provincial Auditor's report volume 2, chapter 33, 34, and 35.

**The Chair:** — Mr. Moe has moved that we conclude considerations of the 2013 report volume 2, chapter 33, 34, 35. Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried. With that, that brings us to the end of our agenda. Thank you to the ministry officials and thank you to the Provincial Auditor's office and to members of the committee for your time here this morning. Enjoy the rest of your day. And could I have a motion of adjournment? Adjourned. Oh, Mr. Cox, my apologies. Agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried.

[The committee adjourned at 08:46.]