

Status Update
September 6, 2022

Chapter 1 – Advanced Education – Provincial Auditor 2018 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education (AE) follow Canadian generally accepted accounting principles for public sector to record transfers in its financial records <p>(2017 Report – Volume 2; PAC agreement Oct. 3, 2018)</p>	<p>17</p>	<ul style="list-style-type: none"> Implemented 	<ul style="list-style-type: none"> None. There was a difference in professional opinion related to applying specific public sector accounting standards to agreements under the Strategic Investment Fund. 	<ul style="list-style-type: none"> Not applicable. The Ministry’s position is that its application of accounting standards when applied to recording transfers under the Strategic Investment Fund was reasonable. 	<ul style="list-style-type: none"> Implemented
<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education (AE) sign an adequate agreement on disaster recovery of computer systems and data with the Ministry of Central Services (CS). <p>(2008 Report – Volume 3; Public Accounts Committee agreement December 9, 2008)</p>	<p>18</p>	<ul style="list-style-type: none"> Implemented 	<ul style="list-style-type: none"> AE worked with CS to complete a disaster recovery plan as an addition to the existing Memorandum of Understanding with CS. 	<ul style="list-style-type: none"> No further action is required. The Provincial Auditor confirmed that this has been implemented. 	<ul style="list-style-type: none"> Implemented

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Chapter 27 - AE – Approving Capital Projects - Provincial Auditor 2018 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none">Ministry of Advanced Education give post-secondary institutions timely feedback about capital project requests that are not approved. <p>(2016 Report – Volume 2; Public Accounts Committee agreement Sept. 21, 2017)</p>	210	<ul style="list-style-type: none">Implemented	<ul style="list-style-type: none">Formal post-secondary meetings and other communication provides feedback and insight to institutions as to why their requests were not approvedThese formal meetings are scheduled shortly after budget day to ensure timely feedback to institutions	<ul style="list-style-type: none">No further action is required. The Provincial Auditor confirmed that this has been implemented.	<ul style="list-style-type: none">Implemented

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<p>New:</p> <ul style="list-style-type: none"> Ministry of Advanced Education adequately monitor the activities of subsidiaries incorporated by the University of Saskatchewan and the University of Regina 	20	<ul style="list-style-type: none"> Not implemented 	<ul style="list-style-type: none"> AE worked with the University of Saskatchewan (UofS) to develop a Memorandum of Understanding (MOU) that establishes a framework to monitor the UofS's subsidiaries UofS and AE signed the MOU. University of Regina does not have any subsidiaries. 	<ul style="list-style-type: none"> UofS provides AE information identified in the MOU (e.g., board packages, financial information) on a quarterly basis. AE develops a process to review the oversight of the subsidiaries' activities that are consistent with how the UofS is monitored by AE. 	<ul style="list-style-type: none"> Fall 2022

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<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education (AE) follow Canadian generally accepted accounting principles for public sector to record transfers in its financial records <p>(2017 Report – Volume 2; Public Accounts Committee agreement Oct. 3, 2018)</p>	20	<ul style="list-style-type: none"> Implemented 	<ul style="list-style-type: none"> There are no plans to resolve this issue. There is a difference in professional opinions related to applying specific public sector accounting standards to agreements under the Strategic Investment Fund. 	<ul style="list-style-type: none"> Not applicable. The Ministry’s position is that its application of accounting standards when applied to recording transfers under the Strategic Investment Fund is reasonable. 	<ul style="list-style-type: none"> Implemented

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Chapter 26 – Managing Risks Critical to IT – Provincial Auditor 2019 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education (AE) periodically obtain information about its OCSM system's direct costs, IT infrastructure end of life or end of support dates, and estimated IT infrastructure upgrade costs to maintain vendor support. <p>(2015 Report – Volume 2; Public Accounts Committee agreement Sept. 15, 2016)</p>	240	<ul style="list-style-type: none"> Implemented 	<p>AE and the Ministry of Central Services – IT Division (CS – ITD) developed an agreement:</p> <ul style="list-style-type: none"> to clarify roles and responsibilities for upgrading OCSM IT infrastructure; to obtain risk and operational cost information to support informed decisions related to IT infrastructure; and, to provide the basis for long-term plans for upgrading and patching IT infrastructure. 	<ul style="list-style-type: none"> No further action is required. The Provincial Auditor confirmed that this has been implemented 	<ul style="list-style-type: none"> Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<ul style="list-style-type: none"> • AE develop and implement a plan, over the OCSM system's expected remaining life, for upgrading and patching the IT infrastructure on which the system resides. <p>(2015 Report – Volume 2; Public Accounts Committee agreement September 15, 2016).</p>	240	<ul style="list-style-type: none"> • Implemented 	<p>AE and the Ministry of Central Services – IT Division (CS – ITD) developed an agreement to:</p> <ul style="list-style-type: none"> • clarify roles and responsibilities for upgrading OCSM IT infrastructure; • obtain risk and operational cost information to support informed decisions related to IT infrastructure; and, • provide the basis for long-term plans for upgrading and patching IT infrastructure. 	<ul style="list-style-type: none"> • No further action is required. The Provincial Auditor confirmed that this has been implemented 	<ul style="list-style-type: none"> • Implemented.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<ul style="list-style-type: none"> • AE and Ministry of Central Services clearly outline responsibility for upgrading and patching the IT infrastructure on which the OCSM system resides and the associated costs. <p>(2015 Report – Volume 2; Public Accounts Committee agreement Sept. 15, 2016).</p>	<p>240</p>	<ul style="list-style-type: none"> • Implemented 	<p>AE and the Ministry of Central Services – IT Division (CS – ITD) developed an agreement to:</p> <ul style="list-style-type: none"> • clarify roles and responsibilities for upgrading OCSM IT infrastructure; • obtain risk and operational cost information to support informed decisions related to IT infrastructure; and, • provide the basis for long-term plans for upgrading and patching IT infrastructure. 	<ul style="list-style-type: none"> • No further action is required. The Provincial Auditor confirmed that this has been implemented 	<ul style="list-style-type: none"> • Implemented

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Chapter 15 – AE – Achieve Ministry Strategies – Provincial Auditor 2020 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none"> Advanced Education (AE) use specific, measurable targets and timelines to monitor progress toward achievement of strategies. <p>(2015 Report – Volume 1; Public Accounts Committee agreement Jan. 14, 2016)</p>	208	<ul style="list-style-type: none"> Partially Implemented 	<ul style="list-style-type: none"> AE initiated the post-secondary indicators project to provide comparable data from institutions to be used to report on Government’s success. In 2016, AE developed five expectations for the sector to provide direction through budget letters and business plans. In 2018, the first set of data was released on post-secondary indicators. Public indicator reports continue to be published and can be found online. In 2020, the five expectations for the post- 	<ul style="list-style-type: none"> In 2022, AE will continue maturing and advancing its relationships and information and assessment collection mechanisms with our sector partners through the Indicators project, the Sector Performance Framework and the Multi-year Funding agreement. AE will continue to annually publish three public reports on enrolments, credentials and 	<ul style="list-style-type: none"> Reporting requirements continue to evolve and be refined/adjusted as needed to ensure sufficiency of information reported.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			<p>secondary sector became the basis for a sector-wide performance framework developed with 16 post-secondary institutions.</p> <ul style="list-style-type: none"> • In 2021, AE began publishing enrolment and credential data on the Saskatchewan.ca dashboard. • In 2021, the Ministry launched three accountability initiatives to improve oversight and accountability for government's investment in post-secondary education: <ul style="list-style-type: none"> ○ the Post-Secondary Education Sector Performance Framework; ○ the Saskatchewan Post-secondary Multi-year Funding Memorandum 	<p>financial sustainability.</p> <ul style="list-style-type: none"> • AE will continue to meet regularly with institutions to discuss their reports and provide guidance for subsequent reports. 	

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			<p>of Understanding (MOU); and</p> <ul style="list-style-type: none"> ○ <i>The Post-Secondary Education and Skills Training Act, 2022.</i> ● As part of the Performance Framework reporting, starting in June 2022, in addition to providing data updates to their metrics and including targets, where applicable, institutions began providing high-level (green, yellow, red) assessments on the progress of their metrics to meet government priorities. 		

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Chapter 1 – Advanced Education – Provincial Auditor 2020 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: <ul style="list-style-type: none">Ministry of Advanced Education adequately monitor the activities of subsidiaries incorporated by the University of Saskatchewan and the University of Regina	20	<ul style="list-style-type: none">Not implemented	<ul style="list-style-type: none">AE worked with the University of Saskatchewan (UofS) to develop a Memorandum of Understanding (MOU) that establishes a framework to monitor the UofS's subsidiariesUofS and AE signed the MOU.University of Regina does not have any subsidiaries.	<ul style="list-style-type: none">UofS provides AE information identified in the MOU (e.g., board packages, financial information) on a quarterly basis.AE develops a process to review the oversight of the subsidiaries' activities that are consistent with how the UofS is monitored by AE.	<ul style="list-style-type: none">Fall 2022

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<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education (AE) follow Canadian generally accepted accounting principles for public sector to record transfers in its financial records <p>(2017 Report – Volume 2; Public Accounts Committee agreement Oct. 3, 2018)</p>	20	<ul style="list-style-type: none"> Implemented 	<ul style="list-style-type: none"> There are no plans to resolve this issue. There is a difference in professional opinions related to applying specific public sector accounting standards to agreements under the Strategic Investment Program. 	<ul style="list-style-type: none"> Not applicable. The Ministry’s position is that its application of accounting standards when applied to recording transfers under the Strategic Investment Program is reasonable. 	<ul style="list-style-type: none"> Implemented

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Chapter 2 – Advanced Education – Provincial Auditor 2021 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<ul style="list-style-type: none"> Ministry of Advanced Education adequately monitor the activities of subsidiaries incorporated by the University of Saskatchewan and the University of Regina 	11	<ul style="list-style-type: none"> Not implemented 	<ul style="list-style-type: none"> AE worked with the University of Saskatchewan (UofS) to develop a Memorandum of Understanding (MOU) that establishes a framework to monitor the UofS's subsidiaries UofS and AE signed the MOU. University of Regina does not have any subsidiaries. 	<ul style="list-style-type: none"> UofS provides AE information identified in the MOU (e.g., board packages, financial information) on a quarterly basis. AE develops a process to review the oversight of the subsidiaries' activities that are consistent with how the UofS is monitored by AE. 	<ul style="list-style-type: none"> Fall 2022
<p>Outstanding:</p> <ul style="list-style-type: none"> Ministry of Advanced Education follow Canadian generally accepted accounting principles for public sector to record transfers in its financial records (2017 Report – Volume 2; PAC agreement Oct. 3, 2018) 	12	<ul style="list-style-type: none"> Implemented 	<ul style="list-style-type: none"> None. There was a difference in professional opinion related to applying specific public sector accounting standards to agreements under the Strategic Investment Program. 	<ul style="list-style-type: none"> Not applicable. The Ministry's position is that its application of accounting standards when applied to recording transfers under the Strategic Investment Fund was reasonable. 	<ul style="list-style-type: none"> Implemented

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Chapter 19 – AE – Achieve Ministry Strategies – Provincial Auditor 2021 Report – Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none"> Advanced Education (AE) use specific, measurable targets and timelines to monitor progress toward achievement of strategies. <p>(2015 Report – Volume 1; Public Accounts Committee agreement Jan. 14, 2016)</p>	168	<ul style="list-style-type: none"> Partially Implemented 	<ul style="list-style-type: none"> AE initiated the post-secondary indicators project to provide comparable data from institutions to be used to report on Government’s success. In 2016, AE developed five expectations for the sector to provide direction through budget letters and business plans. In 2018, the first set of data was released on post-secondary indicators. Public indicator reports continue to be published and can be found online. In 2020, the five expectations for the post- 	<ul style="list-style-type: none"> In 2022, AE will continue maturing and advancing its relationships and information and assessment collection mechanisms with our sector partners through the Indicators project, the Sector Performance Framework and the Multi-year Funding agreement. AE will continue to annually publish three public reports on enrolments, credentials and 	<ul style="list-style-type: none"> Reporting requirements continue to evolve and be refined/adjusted as needed to ensure sufficiency of information reported.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			<p>secondary sector became the basis for a sector-wide performance framework developed with 16 post-secondary institutions.</p> <ul style="list-style-type: none"> • In 2021, AE began publishing enrolment and credential data on the Saskatchewan.ca dashboard. • In 2021, the Ministry launched three accountability initiatives to improve oversight and accountability for government's investment in post-secondary education: <ul style="list-style-type: none"> ○ the Post-Secondary Education Sector Performance Framework; ○ the Saskatchewan Post-secondary Multi-year Funding Memorandum 	<p>financial sustainability.</p> <ul style="list-style-type: none"> • AE will continue to meet regularly with institutions to discuss their reports and provide guidance for subsequent reports. 	

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			<p>of Understanding (MOU); and</p> <ul style="list-style-type: none"> ○ <i>The Post-Secondary Education and Skills Training Act, 2022.</i> ● As part of the Performance Framework reporting, starting in June 2022, in addition to providing data updates to their metrics and including targets, where applicable, institutions began providing high-level (green, yellow, red) assessments on the progress of their metrics to meet government priorities. 		

Status Update Template

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Chapter 2, Carlton Trail College, Provincial Auditor of Saskatchewan, 2018 Report – Volume 2

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
NEW: 1. We recommend that Carlton Trail College require staff to independently review and approve journal entries.	22	Implemented	Carlton Trail College requires staff to independently review and approve journal entries.	Not Applicable.	Implemented

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Chapter 21, Carlton Trail College, Provincial Auditor of Saskatchewan, 2018 Report – Volume 2

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
NEW: - We recommend that Carlton Trail College’s Board set clear requirements on how often to reassess desired versus existing competencies.	114	Implemented	Implemented the Skills Matrix.	Develop the Skills Matrix to be completed annually.	Implemented May of 2019.
NEW: 2. We recommend that Carlton Trail College’s Board reassess how often it evaluates the effectiveness of its governance.	114	Implemented	Adjusted Board Evaluation process (reduced the numbers in Board evaluations to be completed once annually).	Board Evaluation Policy (Policy 1.20 – Board Evaluation) reviewed annually.	Implemented May of 2019.
NEW: 3. We recommend that Carlton Trail College’s Board have a strategy to address identified gaps in board competencies.	116	Implemented	Workshops, speakers and training have been offered and/or implemented for Board members to enhance their skills and knowledge.	Continue to offer Professional Development opportunities to our current Board members to enhance identified competency gaps.	Implemented
NEW: 4. We recommend that Carlton Trail College’s Board develop guidance on making timely recommendations of potential board members to the Ministry of Advanced Education.	117	Implemented	Updated Recruitment Policy to begin recruitment process for new members 6 months in advance of a Board member’s term ending.	Timely Board recruitment. The Governance & HR committee is tasked with Succession Planning in October of each year, along with appointment review. Increased engagement with potential new Board members to determine suitability and desire to serve on the Board (interview process)	Implemented May of 2019.

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Chapter 24, Carlton Trail College, Provincial Auditor of Saskatchewan, 2020 Report – Volume 2

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding:</p> <ul style="list-style-type: none"> - We recommend that Carlton Trail College’s Board set clear requirements on how often to reassess desired versus existing competencies. 	205	Implemented	Implemented the Skills Matrix.	Develop the Skills Matrix to be completed annually.	Implemented May of 2019.
<p>Outstanding:</p> <ul style="list-style-type: none"> - We recommend that Carlton Trail College’s Board reassess how often it evaluates the effectiveness of its governance. 	204	Implemented	Adjusted Board Evaluation process (reduced the numbers in Board evaluations to be completed once annually).	Board Evaluation Policy (Policy 1.20 – Board Evaluation) reviewed annually.	Implemented May of 2019.
<p>Outstanding:</p> <ul style="list-style-type: none"> - We recommend that Carlton Trail College’s Board have a strategy to address identified gaps in board competencies. 	205	Implemented	Workshops, speakers and training have been offered and/or implemented for Board members to enhance their skills and knowledge.	Continue to offer Professional Development opportunities to our current Board members to enhance identified competency gaps.	Intent of Recommendation Met
<p>Outstanding:</p> <ul style="list-style-type: none"> - We recommend that Carlton Trail College’s Board develop guidance on making timely recommendations of potential board members to the Ministry of Advanced Education. 	205	Implemented	Updated Recruitment Policy to begin recruitment process for new members 6 months in advance of a Board member’s term ending.	<p>Timely Board recruitment.</p> <p>The Governance & HR committee is tasked with Succession Planning in October of each year, along with appointment review.</p> <p>Increased engagement with potential new Board members to determine suitability and desire to serve on the Board (interview process)</p>	Implemented May of 2019.

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Chapter 10, Northlands College, Provincial Auditor of Saskatchewan 2020 report volume 2

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
4.1 New: We recommend Northlands College follow its established procedures for removing unneeded user access to its computer systems and data.	68	Not Implemented	Standard expectations are now enforced including a checklist of required communication to and from Human Resources when an employee leaves employment for any reason. Information Technology employees immediately change all passwords associated with the user account and revoke all access. HR department turnover resulted in this temporary control change.	N/A	Implemented prior to year end June 30, 2021.

Chapter 9, Northlands College – Purchasing Goods and Services, Provincial Auditor of Saskatchewan 2019 Report – Volume 1

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
4.1 New: We recommend that Northlands College update its purchasing requirements so that they align with applicable external trade agreements, establish requirements for staff involved with purchases to declare real or perceived conflicts of interest, and incorporate expectations for use of contracts.	146	Partially Implemented	Alignment with externally imposed legal requirements has been added and all changes have been Board approved. Changes have been communicated to all employees and the updated policy documentation is publicly available on the website.	Continued enforcement and accountability for all employees. Documented processes for requiring staff involved with purchases to declare real or perceived conflicts of interest and detailing expectations for use of contracts is still in progress. These decisions are verbally communicated but written documentation expectations will be developed.	Immediate and continuous. Working towards implementing by Winter 2023.
4.2 New: We recommend that Northlands College set out, in writing, its requirements for using single or sole source purchasing.	147	Partially Implemented	The requirements for use of single and sole sourcing have been updated in the current version of the Procurement Policy. All changes have been Board approved, have been communicated to all employees and the updated policy documentation is publicly available on the website.	Continued enforcement and accountability for all employees.	Immediate and continuous. Working towards implementing by Winter 2023.
4.3 New: We recommend that Northlands College agree	148	Partially Implemented	Fleet card and credit card receipts are reconciled to the statement received monthly	Continued enforcement and accountability for all employees.	Immediate and continuous. Working towards

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>purchases on monthly fleet card statements to supporting receipts prior to making payment.</p> <p>We recommend that Northlands College establish transaction limits for individual purchases made on college-issued credit cards.</p>			in accounting and reviewed/approved by the Accounting Manager or VP, Finance and Operations. Card and transaction limits have been established and set out in the Procurement Policy.		implementing by Winter 2023.
<p>4.6 New: We recommend that Board of Directors of Northlands College approve the College's key policies related to the purchase of goods and services.</p>	150	Implemented	All policies are taken to the Board of Directors for review and final approval before distribution to staff and publicly made available on the website.	Continued enforcement and accountability for all employees.	Implemented.
<p>4.8 New: We recommend that Northlands College maintain appropriate documentation of its tender communications with suppliers.</p>	152	Implemented	A separate tenders@northlandscollege.sk.ca email was established for use to accept and maintain tender documentation in accounting.	Continued enforcement and accountability for all employees.	Implemented
<p>4.9 New: We recommend that Northlands College establish a standard minimum amount of time to allow suppliers to respond to tenders.</p>	153	Partially Implemented	The Procurement Policy was updated to outline a standard minimum tender timeline of 30 days.	Continued enforcement and accountability for all employees.	Immediate and continuous. Working towards implementing by Winter 2023.
<p>4.10 New: We recommend that Northlands College assess the robustness of the contract templates it uses for purchasing</p>	154	Partially Implemented	Templates were reviewed by legal counsel and suggested updates incorporated in the current approved Procurement	Continued enforcement and accountability for all employees. Additional items identified by the Provincial Auditor still	Working towards implementing by Winter 2023.

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
goods and services.			Policy.	outstanding and need to be addressed. Updated templates were reviewed by legal counsel and temporarily put into use. We determined to revert and look for other solutions due to new templates not having clear clauses for understandability and enforceability.	
4.11 New: We recommend that Northlands College maintain complete documentation of contracts with suppliers and finalize them before receiving the related goods or services.	154	Partially Implemented	Expectations of completeness and deadlines for contract completion were communicated to staff again.	Continued enforcement and accountability for all employees. Large amounts of employee turnover, long-term staff unwilling to accept the required changes and inconsistent enforcement have delayed progress.	Immediate and Continuous. Implemented.
4.12 New: We recommend that Northlands College document its due diligence procedures carried out to validate suppliers before entering them into its financial system and keep the supplier listing in its financial system up to date.	156	Partially Implemented	This process is currently completed but not documented. Extreme short-staffing situations have resulted in continued incompatible duties for employees. Accounting annually clears any vendors without activity in the last 6 years after yearend is complete.	Create standard procedures for this process that is currently completed but not documented. Communicate to all staff and enforce new requirements consistently. Continued enforcement and accountability for all employees.	Working towards implementing by Winter 2023. As new staff are hired, trained and able to complete the processes on their own.
4.13 New: We recommend that Northlands College separate	157	Partially Implemented	Purchasing department employees and Accounting Manager have no approval	Continued enforcement and accountability for all employees.	Immediate and continuous. Working towards

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
incompatible purchasing duties (eg. Initiating purchases, receiving goods or services, approving invoices for payment, adding suppliers to the financial system) and closely monitor transactions where it is not feasible to do so.			authority to remain our internal audit function. The Board approved Delegation of Authority policy details who has approval authority and at what limits.	Considering options for procedure development where dual signatures will be required on all purchases received by the associated signing authority – still in development.	implementing by Winter 2023.

Chapter 21, Northlands College – Purchasing Goods and Services, Provincial Auditor of Saskatchewan 2021 Report – Volume 1

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>3.1 More comprehensive procurement policy needed (Outstanding). We recommended Northlands College update its purchasing requirements so that they align with applicable external trade agreements, establish requirements for staff involved with purchases to declare real or perceived conflicts of interest and incorporate expectations for use of contracts.</p>	233	Partially Implemented	Alignment with Delegation of Authority policy limits has been updated and this change has been Board approved. Change has been communicated to all employees and the updated policy documentation is publicly available on the website.	Continued enforcement and accountability for all employees. Documented processes for requiring staff involved with purchases to declare real or perceived conflicts of interest and detailing expectations for use of contracts is still in progress. These decisions are verbally communicated but written documentation expectations will be developed.	Immediately and continuous. Working towards implementing by Winter 2023.
<p>3.2 Policy on single and sole sourcing purchasing not followed (Outstanding). We recommended Northlands College set out, in writing, its requirements for using single or sole source purchasing.</p>	234	Partially Implemented	The requirements for use of single and sole sourcing have been updated in the current version of the Procurement Policy. All changes have been Board approved, have been communicated to all employees and the updated policy documentation is publicly available on the website.	Continued enforcement and accountability for all employees.	Immediately and continuous.
<p>3.3 Fleet card purchases not reconciled prior to making payment (Outstanding).</p>	234	Partially Implemented	Fleet card receipts are reconciled to the statement received monthly in	Continued enforcement and accountability for all employees.	Immediately and continuous.

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Northlands College agree purchases on monthly fleet card statements to supporting receipts prior to making payment.			accounting and reviewed/approved and dated by the Accounting Manager or VP, Finance and Operations. Standard procedures have been communicated to all necessary staff.		
3.4 Transaction limits on credit cards not enforced (Outstanding). We recommended Northlands College establish transaction limits for individual purchases made on college-issued credit cards.	235	Partially Implemented	Credit card and transaction limits have been established and set out in the Procurement Policy. Communication procedures/expectations for when replacement cards are received have been communicated to all staff and restrictions and limits are managed by accounting through the card services online portal.	Continued enforcement and accountability for all employees.	Immediately and continuous.
3.5 Key purchasing policies Board approved (Outstanding). We recommend the Board of Directors of Northlands College approve the College's key policies related to the purchase of goods and services.	236	Implemented	All policies are taken to the Board of Directors for review and final approval before distribution to staff and publicly made available on the website.	Continued enforcement and accountability for all employees.	Immediately and continuous.

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>3.6 Tender communications maintained (Outstanding). We recommend Northlands College maintain appropriate documentation of its tender communications with suppliers.</p>	236	Implemented	A separate tenders@northlandscollge.sk.ca email was established for use to accept and maintain tender documentation in accounting.	Continued enforcement and accountability for all employees.	Immediately and continuous.
<p>3.7 Standard tendering time established but not followed (Outstanding). We recommended Northlands College establish a standard minimum amount of time to allow suppliers to respond to tenders.</p>	237	Partially Implemented	The Procurement Policy outlines a standard minimum tender timeline of 30 days. All tenders are finalized and uploaded to Sasktenders by the VP, Finance & Operations after consultation with the requesting department employees allowing for better controls with one person overseeing the enforcement.	Continued enforcement and accountability for all employees. The Purchaser will be trained to be the backup poster of tenders to ensure continuation of these controls in the case of absence.	Immediately and continuous. Working towards implementing by Winter 2023. As new staff are hired, trained and able to complete the processes on their own allowing time for the leaders to train others.
<p>3.8 Contract templates not sufficiently robust (Outstanding). We recommended Northlands College assess the robustness of the contract template it uses for purchasing goods and services.</p>	237	Partially Implemented	Discussions and research have been occurring to determine the best way to meet this requirement while keeping the templates understandable and enforceable for all.	Continued enforcement and accountability for all employees. Additional items identified by the Provincial Auditor still outstanding and need to be addressed. Updated templates were reviewed by legal counsel and temporarily put into use. We determined to revert and look for other solutions due to new templates not having	Prior to next follow up audit not yet scheduled.

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				clear clauses for understandability and enforceability.	
3.9 Contract documentation not always timely or properly authorized (Outstanding). We recommended Northlands College maintain complete documentation of contracts with suppliers and finalize them before receiving the related goods or services.	238	Partially Implemented	Expectations of completeness and deadlines for contract completion were communicated to staff again. Continuous discussions and education on the requirements of the policy in full.	Continued enforcement and accountability for all employees. Large amounts of employee turnover, long-term staff unwilling to accept the required changes and inconsistent enforcement have delayed progress.	Immediately and continuous.
3.10 Documentation of validity of supplier information needed (Outstanding). We recommended Northlands College document its due diligence procedures carried out to validate suppliers before entering them into its financial system and keep the supplier listing in its financial system up-to-date.	238	Partially Implemented	This process is currently completed but not documented. Accounting annually clears any vendors without activity in the last nine years after year end is complete.	Create standard procedures for this process that is currently completed but not documented. Communicate to all staff and enforce new requirements consistently. Continued enforcement and accountability for all employees.	Working towards implementing by Winter 2023. As new staff are hired, trained and able to complete the processes on their own.
3.11 Documentation not maintained to support segregation of incompatible purchasing duties (Outstanding). We recommended Northlands College separate incompatible purchasing duties (eg. Initiating purchases, receiving goods or services, approving	239	Partially Implemented	Extreme short-staffing situations have resulted in continued incompatible duties for employees.	Continued enforcement and accountability for all employees.	Working towards implementing by Winter 2023. As new staff are hired, trained and able to complete the processes on their own.

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invoices for payment, adding suppliers to the financial system) and closely monitor transactions where it is not feasible to do so.					