

**STEERING COMMITTEE  
FOR THE  
STANDING COMMITTEE ON PUBLIC ACCOUNTS**



**FIRST REPORT  
OF THE  
TWENTY-NINTH LEGISLATURE  
PROVINCIAL AUDITOR SELECTION PROCESS**

May 12, 2021  
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN

**Legislative Assembly of Saskatchewan**  
**Steering Committee for the**  
**Standing Committee on Public Accounts**



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May 12, 2021

To the honourable members of the Standing Committee on Public Accounts:

**HONOURABLE MEMBERS:**

I have the pleasure to present the first report of the steering committee of the Standing Committee on Public Accounts for the twenty-ninth legislature. The steering committee, comprised of the Chair and the Deputy Chair of the Standing Committee on Public Accounts, was established on December 9, 2020 to establish an agenda and priority of business for subsequent meetings.

The steering committee met on April 19, 2021 to consider the process for the selection of a new Provincial Auditor. This report proposes steps that the Standing Committee on Public Accounts may take to achieve the goal of selecting and recommending to the Legislative Assembly a candidate for the position of Provincial Auditor for the province of Saskatchewan.

Trent Wotherspoon, Chair  
MLA Regina Rosemont

**COMPOSITION OF COMMITTEE**

Mr. Trent Wotherspoon, Chair  
Regina Rosemont

Ms. Colleen Young  
Lloydminster

# Contents

- Introduction..... 2
- Discussion, Analysis, and Recommended Process ..... 3
  - Subject Matter Experts Involved in Competency Development..... 3
  - Duties..... 3
  - Advertising and Application Submission ..... 4
  - Screening Panel ..... 4
  - Reference Checks ..... 5
  - Recommendation of the Screening Panel to the Standing Committee on Public Accounts ..... 6
  - Standing Committee on Public Accounts Recommendation ..... 6
- Recommendations..... 7
- Appendix..... 9
  - The Provincial Auditor Act ..... 9

# **Introduction**

Ms. Judy Ferguson submitted a letter of resignation to the Speaker of the Legislative Assembly of Saskatchewan, dated February 16, 2021. Her resignation as Provincial Auditor is to take effect on June 30, 2021.

This report outlines for the Standing Committee on Public Accounts (PAC) the recommended selection process for the position of Provincial Auditor. This process is based on the selection process adopted in 2014, which was previously outlined in the third report of the Standing Committee on Public Accounts for the twenty-eighth legislature.

# **Discussion, Analysis, and Recommended Process**

## **Subject Matter Experts Involved in Competency Development**

The recruitment process for the Provincial Auditor for the province of Saskatchewan requires the involvement of a subject matter expert. This subject matter expert should work alongside the committee clerk and Legislative Assembly Service (LAS) human resource professional to ensure all processes and documents designed for the recruitment include required elements for the recruitment of an executive-level financial position. To ensure the credibility of the recruitment process, the external subject matter expert should be clearly recognized as an authority in the area of auditing.

As outlined in the terms of reference for the audit committee, the Standing Committee on Public Accounts may request the assistance of the audit committee in recommending a Provincial Auditor. The steering committee recommends that two members of the audit committee act as external subject matter experts to assist in the implementation of the selection process for the Provincial Auditor for the province of Saskatchewan.

## **Duties**

### **Administrative and HR Support**

The committee clerk and an LAS human resource professional will develop drafts of all interview and selection documents related to the Provincial Auditor selection process as well as suggest timelines for the implementation of the process. All draft documents and proposed timelines will be reviewed with the subject matter experts.

Process pieces and documents to be developed:

- Identification of required competencies for Provincial Auditor
- Advertisement and background information (position profile, benefit overview)
- Screening criteria (used to review resumes)
- Telephone interview/written supplementary questions (if needed to further limit pool of candidates being considered for interview)
- Interview guide
- Assessment tool (tool to assist in evaluation of candidate responses during interview)
- Reference checking document (standardized format for reference checks)
- Timelines for the recruitment process
- Proposed advertisement placement

Once documents are finalized, they will be provided to the steering committee for review and approval.

### **Steering Committee**

The steering committee will refer any issues or concerns regarding the proposed process or assessment tools to the committee clerk and LAS human resource professional. Depending on the issue of concern, the subject matter expert may be involved.

Once the process and associated documents are finalized, the steering committee will approve the process and documents. In the event a disagreement arises, the matter will be referred back to the Standing Committee on Public Accounts.

## **Advertising and Application Submission**

Interested candidates will be invited to submit their cover letters and resumes to an electronic address. Typically, a name and contact information is also provided in the event interested individuals have questions about the recruitment process, position, or associated benefits. The management of the resumes or fielding of inquiries from candidates will be primarily administrative in nature. The impartiality of the selection process will be enhanced by limiting the direct contact between PAC committee members and candidates prior to the actual interviews.

The steering committee recommends that Rob Park, the committee clerk for PAC, be responsible for the overall management of the electronic submission process.

## **Screening Panel**

### **Administrative and HR Support for Screening Panel**

The steering committee recommends that Rob Park, committee clerk for PAC, and Hanna Ly, principal director of human resources for the LAS, be appointed to the screening panel to provide human resource and administrative support for the screening process.

### **External Subject Matter Expert for Screening Panel**

Given that the Provincial Auditor position requires a level of expertise in the field of accounting and auditing, it is imperative that at least two members of the selection panel involved in the screening process be subject matter experts. Members of the audit committee should assist in this regard. The steering committee recommends that the two members of the audit committee, who are the external subject matter experts, be appointed to the screening panel to provide subject matter expertise for the overall selection process.

## **Screening Process**

### **Initial Screening of Resumes**

The steering committee will review and approve the screening criteria developed by the screening panel.

A process is required to review all resumes submitted to identify those candidates who meet the established screening criteria. The purpose of the initial screening process is to eliminate those candidates whose credentials clearly do not meet the minimum required for further consideration in the assessment process for the Provincial Auditor position. Involving the Standing Committee on Public Accounts in this initial screening is not effective. The steering committee therefore recommends that the screening panel initially review the resumes based on the criteria approved by the steering committee.

In the interest of full impartiality, prior to any screening process, the names of candidates shall be covered or removed from their resume and cover letters. In this manner, candidates will be considered based solely on their qualifications. The steering committee recommends that Rob Park and Hanna Ly remove or cover the names of candidates from resumes and cover letters.

### **Secondary Screening of Resumes**

The objective of the screening process is typically to arrive at a maximum of two or three candidates who will be invited for a personal/virtual interview. If, following the initial screening, the screening panel assesses that the caliber of candidates is such that more than three should be invited for a personal interview, the screening panel will recommend so to the steering committee.

Following the initial screening, there may be a shortlist of more than two or three candidates of interest whom the screening panel recommends as requiring further assessment prior to inviting for a personal interview. These candidates may be from Saskatchewan or from other provinces. It will be helpful and fiscally responsible to ascertain as clearly as possible the relevancy of the qualifications and the degree of interest from candidates external and internal to Saskatchewan prior to making a decision to invite them for a personal interview. The steering committee recommends that the two members of the audit committee conduct the secondary screening by either personal, telephone, or virtual interviews, dependent upon the number of qualified candidates, with the steering committee acting as observers. Rob Park and Hanna Ly will be in attendance to provide human resource and administrative support.

All short-listed candidates, in and out of province, will be provided with additional questions designed to assess their knowledge in specific areas related to the position of Provincial Auditor. The steering committee recommends that any written documents be reviewed and assessed by the two members of the audit committee and, upon conclusion of the secondary screening process, the screening panel will determine which candidates will be brought for the first personal interview.

The steering committee recommends that the screening panel with the steering committee acting as an observer will conduct the personal interviews. During the interview, candidates will be required to respond to questions and may also be requested to submit a written document. These questions will have been agreed upon by the steering committee.

### **Reference Checks**

The content of the reference check document will be agreed to by the steering committee. Because of the nature of the position, the content of the reference check will have a technical component; specifically, this will include questions about a candidate's proficiency and experience with accounting and auditing. The reference checker requires a level of expertise in the fields of accounting and auditing in order to assess the relevancy of the information provided by referees in these technical areas. The two subject matter experts appointed to the selection panel should assist in this regard. Those elements of the reference check related to management abilities and relationship with ministries and committees should be completed by the committee clerk and LAS human resource professional.

The Steering Committee recommends that the two members of the audit committee conduct a partial reference check on candidates interviewed. Specifically, the two members of the audit committee would handle those questions related to the professional accounting/audit domain. Rob Park and Hanna Ly will conduct the remainder of the reference checks (those elements that are not accounting or auditing related).



Upon completion of the reference checks, the screening panel will provide a report to the Standing Committee on Public Accounts. The report will outline the screening panel's assessment, evaluation, and overview of each candidate's competencies as they relate to the position of Provincial Auditor.

## **Recommendation of the Screening Panel to the Standing Committee on Public Accounts**

The screening panel will recommend candidates deemed meritorious of a personal interview by the Standing Committee on Public Accounts.

The steering committee recommends that the Standing Committee on Public Accounts conduct the final interview and that the screening panel be in attendance to ensure the accurate written capture of candidate responses and continuity of the overall process.

Upon completion of the second personal interview, supplementary reference checks will be conducted as needed.

## **Standing Committee on Public Accounts Recommendation**

Unanimous agreement by the Standing Committee on Public Accounts is required before an individual will be recommended for appointment to the Legislative Assembly to the position of Provincial Auditor for the province of Saskatchewan. If no agreement can be reached, PAC must agree to processes that will result in a decision.

# Recommendations

The steering committee proposes the following recommendations.

## **Competency Development**

Recommendation 1:

The steering committee recommends that two members of the PAC audit committee act as external subject matter experts to assist in the implementation of the selection process for the Provincial Auditor for the province of Saskatchewan.

## **Advertising and Application Submission**

Recommendation 2:

The steering committee recommends that Rob Park, committee clerk to PAC, be responsible for the overall management of the electronic submission process.

## **Screening Panel**

Recommendation 3:

The steering committee recommends that Rob Park, committee clerk to PAC, and Hanna Ly, principal director of human resources for the LAS, be appointed to the screening panel to provide human resource and administrative support for the screening process.

Recommendation 4:

The steering committee recommends that the two members of the audit committee, who are the external subject matter experts, be appointed to the screening panel to provide subject matter expertise for the overall selection process.

Recommendation 5:

The steering committee recommends that the screening panel initially review the resumes based on screening criteria approved by the steering committee.

Recommendation 6:

The steering committee recommends that Rob Park and Hanna Ly remove or cover the names of candidates from resumes and cover letters.

## **First Interview Process**

Recommendation 7:

The steering committee recommends that the two members of the audit committee conduct the secondary screening either by in person, phone, or virtual (e.g. Zoom) interviews with the

prospective candidates, dependent upon the number of qualified candidates, with the steering committee observing. Rob Park and Hanna Ly will attend to provide human resource and administrative support. Any written documents submitted by the candidates will be reviewed and assessed by the two members of the audit committee.

Upon conclusion of the secondary screening process, the screening panel will determine which candidates will be invited for the first personal/virtual interview. The screening panel with the steering committee observing will conduct this interview.

Recommendation 8:

The steering committee recommends that the two members of the audit committee who are the external subject matter experts conduct a partial reference check on those candidates interviewed and assessed as worthy of further consideration. Specifically, the two audit committee members will handle those questions related to the professional accounting/audit domain. Rob Park and Hanna Ly will conduct the remainder of the reference checks (those elements that are not accounting or auditing related).

Upon completion of the reference checks, the screening panel will provide a report to the Standing Committee on Public Accounts. The report will outline the screening panel's assessment, evaluation, and overview of each candidate's competencies as they relate to the position of Provincial Auditor.

**Second Interview Process**

Recommendation 9:

The steering committee recommends that the Standing Committee on Public Accounts conduct the final interview. The screening panel will attend to ensure the accurate written capture of candidate responses and continuity of the overall process.

Upon completion of the second personal/virtual interview, supplementary reference checks will be conducted as needed.

# Appendix

## The Provincial Auditor Act

The following sections of the Act pertain to the appointment of a Provincial Auditor:

### Appointment of provincial auditor

**3.1(1)** The Provincial Auditor for Saskatchewan shall be appointed by order of the Legislative Assembly.

(2) For the purposes of subsection (1), the public accounts committee shall make a unanimous recommendation to the Legislative Assembly for the consideration of the Legislative Assembly.

(3) Subject to sections 3.2 and 3.3, unless he or she resigns, dies or is removed from office, the provincial auditor holds office for a term of eight years and is not eligible for reappointment.

(4) The provincial auditor may resign the office at any time by giving written notice to the speaker.

2015, c.16, s.7.

### Salary of the provincial auditor

**4(1)** Subject to subsections (2) and (3), the provincial auditor is to be paid a salary equal to the average salary of all the deputy ministers and acting deputy ministers of the Government of Saskatchewan calculated as at April 1 in each year.

(2) Any benefits or payments that may be characterized as deferred income, retirement allowances, separation allowances, severance allowances or payments in lieu of notice are not to be included in calculating the average salary of all the deputy ministers and acting deputy ministers pursuant to subsection (1).

(3) Where, as a result of a calculation made pursuant to subsection (1), the salary of a provincial auditor would be less than that provincial auditor's previous salary, the provincial auditor is to be paid not less than his or her previous salary.

(4) The provincial auditor is entitled to receive any benefits of office and economic adjustments that are provided generally to deputy ministers.

(5) The salary of the provincial auditor shall be paid out of the general revenue fund.

2001, c.32, s.5; 2015, c.16, s.7.

### **Acting provincial auditor**

**5** If the provincial auditor has resigned or is ill or otherwise unable to act, the public accounts committee may, on a unanimous decision, appoint another person as acting provincial auditor until:

- (a) the provincial auditor is able to act; or
- (b) another provincial auditor is appointed pursuant to this Act.

2015, c.16, s.7.

### **Qualifications of provincial auditor, acting provincial auditor**

**6** No person is eligible to be appointed as provincial auditor or as acting provincial auditor unless he or she is a member in good standing of the Institute of Chartered Professional Accountants of Saskatchewan - Institut des comptables professionnels agréés du Saskatchewan.

2014, c.A-3.1, s.71.