

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**  
**Wednesday, March 12, 2014**

**MINUTE NO. 15**  
**7:58 a.m. – Māwawapiwin Room (Room 8)**

1. **Present:** Danielle Chartier in the Chair and Members Jennifer Campeau, Herb Cox, Glen Hart, Paul Merriman\*, Scott Moe, John Nilson\* and Laura Ross.

**Substituting Members**

Paul Merriman for Corey Tochor  
John Nilson for Trent Wotherspoon

**Provincial Auditor's Office**

Judy Ferguson, Acting Provincial Auditor  
Mobashar Ahmad, Deputy Provincial Auditor  
Jeff Kress, Principal  
Kim Lowe, Principal

**Provincial Comptroller's Office**

Terry Paton, Provincial Comptroller  
Lori Taylor, Manager, Financial Management Branch, Finance

2. The following documents were tabled:

**PAC 31/27 – Ministry of Finance:** Reporting of public losses for the period from October 1, 2013 to December 31, 2013, dated January 31, 2014.

**PAC 32/27 – Ministry of Health:** Reporting of public losses for the period from October 1, 2013 to December 31, 2013, dated January 31, 2014.

3. The committee considered Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* and Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2013 Report of the Provincial Auditor (Volume 2)*. Ms. Ferguson and Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapters.

The following Health officials appeared before the committee and answered questions:

Witnesses

Max Hendricks, Deputy Minister  
Tracey Smith, Acting Assistant Deputy Minister  
Susan Antosh, Chief Executive Officer, eHealth  
Kendell Arndt, Vice-President, Strategic Information and Corporate Services, 3sHealth  
Cindy Fedak, Director, Operations and Internal Audit

4. The committee concurred with recommendation 16-1 made at page 131 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. maintain complete and accurate financial records. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

5. The committee concurred with recommendation 16-2 made at page 131 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. reconcile its recorded bank balances to the bank's records on a timely basis. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.
6. The committee concurred with recommendation 16-3 made at page 131 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. approve all journal vouchers. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.
7. The committee concurred with recommendation 16-4 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Board of Directors regularly monitor operations of North Sask. Laundry & Support Services Ltd. The committee noted that the Board of Directors has complied with the recommendation.
8. The committee concurred with recommendation 16-5 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. provide its Board of Directors with accurate and timely interim financial reports. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.
9. The committee concurred with recommendation 16-6 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. comply with its established delegation of authority. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.
10. The committee concluded consideration of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2013 Report of the Provincial Auditor (Volume 2)*.
11. The committee considered Chapter 12 (Health Shared Services Saskatchewan (3sHealth)) of the *2013 Report of the Provincial Auditor (Volume 2)* and Chapter 42 (3sHealth - Security of Payroll Transactions Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)*. Ms. Ferguson and Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapter.

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Tracey Smith, Acting Assistant Deputy Minister

Susan Antosh, Chief Executive Officer, eHealth

Kendell Arndt, Vice-President, Strategic Information and Corporate Services, 3sHealth

Cindy Fedak, Director, Operations and Internal Audit

12. The committee concurred with recommendation 12-1 made at page 103 of (Health Shared Services Saskatchewan (3sHealth)) of the *2013 Report of the Provincial Auditor (Volume 2)* that Health Shared Services Saskatchewan (3sHealth) revise its Board remuneration policy to make it consistent with other public sector agencies for not remunerating directors employed within the Government of Saskatchewan and comply with the revised policy. The committee noted that Health Shared Services Saskatchewan (3sHealth) has complied with the recommendation.

13. The committee concluded consideration of Chapter 42 (3sHealth – Security of Payroll Transactions Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)*.
14. The committee considered Chapter 6 (eHealth Saskatchewan) of the *2012 Report of the Provincial Auditor (Volume 2)*, Chapter 44 (eHealth Saskatchewan – Buying IT Services Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)* and Chapter 45 (eHealth Saskatchewan – Electronic Health Record Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)*. Ms. Ferguson and Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapter.

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Cindy Fedak, Director, Operations and Internal Audit

15. The committee concurred with recommendation 6-1 made at page 77 of Chapter 6 (eHealth Saskatchewan) of the *2012 Report of the Provincial Auditor (Volume 2)* that eHealth Saskatchewan approve all requests for changes to accounting records (journal entries) before changing its accounting records. The committee noted that eHealth Saskatchewan has complied with the recommendation.
16. The committee concurred with recommendation 6-2 made at page 78 of Chapter 6 (eHealth Saskatchewan) of the *2012 Report of the Provincial Auditor (Volume 2)* that eHealth Saskatchewan follow its policies when disposing of information technology and communication equipment. The committee noted that eHealth Saskatchewan has complied with the recommendation.
17. The committee concluded consideration of Chapter 44 (eHealth Saskatchewan – Buying IT Services Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)*.
18. The committee concluded consideration of Chapter 45 (eHealth Saskatchewan – Electronic Health Record Follow Up) of the *2012 Report of the Provincial Auditor (Volume 2)*.
19. The committee considered Chapter 11 (Health Quality Council) of the *2012 Report of the Provincial Auditor (Volume 2)* and Chapter 27 (Summary of Implemented Recommendations) of the *2013 Report of the Provincial Auditor (Volume 2)*. Ms. Ferguson and Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapter.

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20. The committee concurred with recommendation 11-1 made at page 109 of Chapter 11 (Health Quality Council) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Health Quality Council

only pay for goods and services that it requests and receives. The committee noted that eHealth Saskatchewan has complied with the recommendation.

21. The committee concluded consideration of Chapter 27 (Summary of Implemented Recommendations) of the *2013 Report of the Provincial Auditor (Volume 2)*.

22. It was moved by Mr. Merriman:

That this committee do now adjourn.

The question being put, it was agreed to.

23. The committee adjourned at 8:52 a.m. until March 26, 2014 at 8:00 a.m.

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Kathy Burianyk  
Committee Clerk

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Danielle Chartier  
Committee Chair