

STANDING COMMITTEE ON PUBLIC ACCOUNTS
Wednesday, May 14, 2014

MINUTE NO. 19
8:04 a.m. – Māwawapiwin Room (Room 8)

1. **Present:** Danielle Chartier in the Chair and Members Jennifer Campeau, Herb Cox, Glen Hart, Victoria Jurgens*, Scott Moe, Corey Tochor and Doyle Vermette*.

Substituting Members

Victoria Jurgens for Laura Ross
Doyle Vermette for Trent Wotherspoon

Provincial Auditor's Office

Judy Ferguson, Acting Provincial Auditor
Kelly Deis, Deputy Provincial Auditor
Kim Lowe, Principal
Michelle Lindenbach, Senior Manager

Provincial Comptroller's Office

Terry Paton, Provincial Comptroller
Chris Bayda, Executive Director, Financial Management Branch

2. The committee considered its representation at the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) Annual Conference in St. John's, Newfoundland on August 10 to 12, 2014.
3. It was moved by Mr. Moe:

That the Standing Committee on Public Accounts authorize the attendance of the Chair and Deputy Chair at the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) Annual Conference to be held in St. John's, Newfoundland on August 10 to 12, 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 question being put, it was agreed to.

4. The following document was tabled:

PAC 34/27 – Ministry of Finance: Reporting of public losses for the period from January 1, 2014 to March 31, 2014, dated May 2, 2014.

5. The committee considered Chapter 2 (Advanced Education) of the *2012 Report of the Provincial Auditor (Volume 2)*; Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)*; Chapter 33 (Advanced Education – Risk Management Processes) of the *2013 Report of the Provincial Auditor (Volume 2)*; Chapter 34 (Saskatchewan Institute of Applied Science and Technology – Human Resources Capacity) of the *2013 Report of the Provincial Auditor (Volume 2)* and Chapter 35 (Saskatchewan Institute of Applied Science and Technology – Risk Management) of the *2013 Report of the Provincial Auditor (Volume 2)*. Ms. Ferguson and Mr. Deis of the Office of the Provincial Auditor provided an overview of the chapters.

The following Advanced Education officials appeared before the committee and answered questions:

Witnesses

Louise Greenberg, Deputy Minister
David Boehm, Assistant Deputy Minister
Tammy Bloor Cavers, Acting Assistant Deputy Minister
Scott Giroux, Executive Director, Corporate Finance
Dan Nameth, Director, Audit Services

6. The committee concurred with recommendation 2-1 made at page 48 of Chapter 2 (Advanced Education) of the *2012 Report of the Provincial Auditor (Volume 2)* that Great Plains Regional College develop written policies and procedures to appropriately restrict staff access to its financial reporting system. The committee noted that the Great Plains Regional College has complied with the recommendation.
7. The committee concurred with recommendation 2-1 made at page 24 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education follow Canadian generally accepted accounting principles 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 committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.
8. The committee concurred with recommendation 2-2 made at page 25 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education sign a complete memorandum of understanding with the Ministry of the Economy that defines all key roles and responsibilities for shared services. The committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.
9. The committee concurred with recommendation 2-3 made at page 28 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College prepare an information technology strategic plan. The committee noted that North West Regional College is making progress towards complying with the recommendation.
10. The committee concurred with recommendation 2-4 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College prepare and test a disaster recovery plan for its computer systems and data. The committee noted that North West Regional College is making progress towards complying with the recommendation.
11. The committee concurred with recommendation 2-5 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that Northlands College prepare and test a disaster recovery plan for its computer systems and data. The committee noted that Northlands College is making progress towards complying with the recommendation.
12. The committee concurred with recommendation 2-6 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College develop written policies and procedures for its information technology systems and data. The committee noted that North West Regional College is making progress towards complying with the recommendation.

13. The committee concluded consideration of Chapter 33 (Advanced Education – Risk Management Processes) of the *2013 Report of the Provincial Auditor (Volume 2)*.
14. The committee concluded consideration of Chapter 34 (Saskatchewan Institute of Applied Science and Technology – Human Resources Capacity) of the *2013 Report of the Provincial Auditor (Volume 2)*.
15. The committee concluded consideration of Chapter 35 (Chapter 35 (Saskatchewan Institute of Applied Science and Technology – Risk Management) of the *2013 Report of the Provincial Auditor (Volume 2)*.
16. It was moved by Mr. Cox:

That this committee do now adjourn.

The question being put, it was agreed to.
17. The committee adjourned at 8:46 a.m. to the call of the Chair.

Kathy Burianyk
Committee Clerk

Danielle Chartier
Committee Chair