

STANDING COMMITTEE ON PUBLIC ACCOUNTS
Friday, February 13, 2015

MINUTE NO. 32
9:01 a.m. – Māwawapiwin Room (Room 8)

1. **Present:** Paul Merriman in the Chair and Members Larry Doke, Warren Michelson, John Nilson* and Randy Weekes.

Substituting Members

John Nilson for Trent Wotherspoon

Provincial Auditor's Office

Judy Ferguson, Acting Provincial Auditor
Mobashar Ahmad, Deputy Provincial Auditor
Kelly Deis, Deputy Provincial Auditor
Bill Harasymchuk, Principal
Linda Klassen, Principal
Kim Lowe, Principal
Michelle Lindenbach, Senior Manager

Provincial Comptroller's Office

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

2. The committee considered Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* and Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)*. Ms. Ferguson and Mr. Deis of the Office of the Provincial Auditor provided an overview of the chapter.

The following officials appeared before the committee:

Witnesses

Ministry of Education

Donna Johnson, Acting Deputy Minister
Clint Repski, Assistant Deputy Minister
Angela Chobanik, Executive Director, Education Funding
Robert Spelliscy, Executive Director, Corporate Services
Doug Schell, Director, Financial Analysis and Report Unit, Education Funding

Horizon School Division

Lionel Diederichs, Deputy Director, Corporate Affairs and Chief Financial Officer

Ile-a-la-Crosse School Division

Laura Vilness, Director

Northern Lights School Division

Ken Ladouceur, Director, Education

Tom Harrington, Secretary Treasurer

Prince Albert Roman Catholic Separate School Division

Calvin Martin, Chief Financial Officer

3. The committee concurred with recommendation 5-1 made at page 44 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 independently review and approve bank reconciliations. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.
4. The committee concurred with recommendation 5-2 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 formally document and implement a policy for recording amounts (i.e., journal entries) in its accounting records including independent review and approval. The committee noted that Chinook School Division No. 211 has complied with the recommendation.
5. The committee concurred with recommendation 5-3 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Ile-a-la Crosse School Division No. 112 formally document and implement a policy for recording amounts (i.e., journal entries) in its accounting records including independent review and approval. The committee noted that Ile-a-la Crosse School Division No. 112 has complied with the recommendation.
6. The committee concurred with recommendation 5-4 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 formally establish and implement a purchasing policy. The committee noted that Chinook School Division No. 211 has complied with the recommendation.
7. The committee concurred with recommendation 5-5 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division No. 200 follow its purchasing policy. The committee noted that North East School Division No. 200 has complied with the recommendation.
8. The committee concurred with recommendation 5-6 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 follow its purchasing policy. The committee noted that Sun West School Division No. 207 has complied with the recommendation.
9. The committee concurred with recommendation 5-7 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 formally establish and implement a policy for making any changes to its payroll system. The committee noted that Sun West School Division No. 207 has complied with the recommendation.
10. The committee concurred with recommendation 5-8 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 establish adequate information technology security policies. The committee noted that Chinook School Division No. 211 is making progress towards complying with the recommendation.
11. The committee concurred with recommendation 5-9 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Englefeld Protestant Separate School Division No. 132 establish adequate information technology security policies. The committee noted that Englefeld Protestant Separate School Division No. 132 has complied with the recommendation.
12. The committee concurred with recommendation 5-10 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Light of Christ Roman Catholic Separate School Division No. 16 establish adequate information technology security

policies. The committee noted that Light of Christ Roman Catholic Separate School Division No. 16 has complied with the recommendation.

13. The committee concurred with recommendation 5-11 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Living Sky School Division No. 202 establish adequate information technology security policies. The committee noted that Living Sky School Division No. 202 has complied with the recommendation.
14. The committee concurred with recommendation 5-12 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division No. 200 establish adequate information technology security policies. The committee noted that North East School Division No. 200 has complied with the recommendation.
15. The committee concurred with recommendation 5-13 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 establish adequate information technology security policies. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.
16. The committee concurred with recommendation 5-14 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Saskatoon School Division No. 13 establish adequate information technology security policies. The committee noted that Saskatoon School Division No. 13 has complied with the recommendation.
17. The committee concurred with recommendation 5-15 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that South East Cornerstone School Division No. 209 establish adequate information technology security policies. The committee noted that South East Cornerstone School Division No. 209 has complied with the recommendation.
18. The committee concurred with recommendation 5-16 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that St. Paul's Roman Catholic Separate School Division No. 20 establish adequate information technology security policies. The committee noted that St. Paul's Roman Catholic Separate School Division No. 20 has complied with the recommendation.
19. The committee concurred with recommendation 5-17 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 establish adequate information technology security policies. The committee noted that Sun West School Division No. 207 has complied with the recommendation.
20. The committee concurred with recommendation 5-18 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 approve and test its information technology disaster recovery plan. The committee noted that Chinook School Division No. 211 is making progress towards complying with the recommendation.
21. The committee concurred with recommendation 5-19 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Englefeld Protestant School Division No. 132 approve and test its information technology disaster recovery plan. The committee noted that Englefeld Protestant School Division No. 132 has complied with the recommendation.

22. The committee concurred with recommendation 5-20 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Living Sky School Division No. 202 approve and test its information technology disaster recovery plan. The committee noted that Living Sky School Division No. 202 has complied with the recommendation.
23. The committee concurred with recommendation 5-21 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division No. 200 approve and test its information technology disaster recovery plan. The committee noted that North East School Division No. 200 has complied with the recommendation.
24. The committee concurred with recommendation 5-22 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Northern Lights School Division No. 113 approve and test its information technology disaster recovery plan. The committee noted that Northern Lights School Division No. 113 is making progress towards complying with the recommendation.
25. The committee concurred with recommendation 5-23 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that St. Paul's Roman Catholic Separate School Division No. 20 approve and test its information technology disaster recovery plan. The committee noted that St. Paul's Roman Catholic Separate School Division No. 20 has complied with the recommendation.
26. The committee concurred with recommendation 5-24 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 approve and test its information technology disaster recovery plan. The committee noted that Sun West School Division No. 207 has complied with the recommendation.
27. The committee concurred with recommendation 5-25 made at page 49 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Rivers School Division No. 119 periodically verify the existence of its physical assets. The committee noted that Saskatchewan Rivers School Division No. 119 has complied with the recommendation.
28. The committee concurred with recommendation 5-26 made at page 49 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Horizon School Division No. 205 prepare regular performance evaluations for management. The committee noted that Horizon School Division No. 205 is making progress towards complying with the recommendation.
29. The committee concurred with recommendation 5-1 made at page 25 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 adequately segregate the duties of staff to reduce the risk of misappropriation of assets or errors. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.
30. The committee concurred with recommendation 5-2 made at page 25 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 follow its purchasing policy. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.
31. The committee concurred with recommendation 5-3 made at page 29 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 approve and test its information technology disaster recovery plan. The

committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

32. The committee recessed from 9:43 a.m. until 1:00 p.m.
33. The committee considered Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)*. Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapter.

The following Justice officials appeared before the committee:

Witnesses

Kevin Fenwick, Deputy Minister, Justice and Deputy Attorney General
Jan Turner, Assistant Deputy Minister, Court Services
Glennis Bihun, Executive Director, Court Services
Monica Field, Executive Director, Strategic Systems and Innovation
Dave Tulloch, Executive Director, Corporate Services Branch
Roberta Behr, Assistant Director, Maintenance Enforcement Office
Mindy Gudmundson, Director, Financial and Resource Planning
Kim Leibel, Manager, Audit Services
Jeffrey Crawford, Executive Assistant

34. The committee concurred with recommendation 10-1 made at page 73 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice define clear and appropriate performance measures and targets for supporting the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.
35. The committee concurred with recommendation 10-2 made at page 74 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice develop and implement a complete forecasting process that identifies administrative and financial resources (e.g., staff, facilities, and equipment) needed to support the management of court workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.
36. The committee concurred with recommendation 10-3 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice develop and consistently use complete administrative procedures to support the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.
37. The committee concurred with recommendation 10-4 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice implement a complete human resources plan that includes standardized training processes for staff who support the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.
38. The committee concurred with recommendation 10-5 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume*

1) that the Ministry of Justice improve its collection, analysis, monitoring, and public reporting of information related to supporting the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

39. The committee concurred with recommendation 10-6 made at page 76 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice make public its key action plans to address operating pressures related to supporting the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice concur with the recommendation.
40. The committee considered Chapter 23 (Justice – Maintenance Enforcement) of the *2014 Report of the Provincial Auditor (Volume 1)*. Ms. Ferguson and Mr. Ahmad of the Office of the Provincial Auditor provided an overview of the chapter.

The following Justice officials appeared before the committee:

Witnesses

Kevin Fenwick, Deputy Minister, Justice and Deputy Attorney General
Jan Turner, Assistant Deputy Minister, Court Services
Glennis Bihun, Executive Director, Court Services
Monica Field, Executive Director, Strategic Systems and Innovation
Dave Tulloch, Executive Director, Corporate Services Branch
Roberta Behr, Assistant Director, Maintenance Enforcement Office
Mindy Gudmundson, Director, Financial and Resource Planning
Kim Leibel, Manager, Audit Services
Jeffrey Crawford, Executive Assistant

41. The committee concluded consideration of Chapter 23 (Justice – Maintenance Enforcement) of the *2014 Report of the Provincial Auditor (Volume 1)*.
42. The committee considered Chapter 51 (Justice – Security Awareness Processes) of the *2014 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.

The following Justice officials appeared before the committee:

Witnesses

Kevin Fenwick, Deputy Minister, Justice and Deputy Attorney General
Jan Turner, Assistant Deputy Minister, Court Services
Glennis Bihun, Executive Director, Court Services
Monica Field, Executive Director, Strategic Systems and Innovation
Dave Tulloch, Executive Director, Corporate Services Branch
Roberta Behr, Assistant Director, Maintenance Enforcement Office
Mindy Gudmundson, Director, Financial and Resource Planning
Kim Leibel, Manager, Audit Services
Jeffrey Crawford, Executive Assistant

43. The committee concluded consideration of Chapter 51 (Justice – Security Awareness Processes) of the *2014 Report of the Provincial Auditor (Volume 2)*.

44. It was moved by Mr. Michelson:

That this committee do now adjourn.

The question being put, it was agreed to.

45. The committee adjourned at 1:49 p.m. to the call of the Chair.

Rob Park
Committee Clerk

Paul Merriman
Committee Chair