

STANDING COMMITTEE ON PUBLIC ACCOUNTS
Tuesday, February 9, 2021

MINUTE NO. 4

10:01 a.m. — māmawapiwin náyati room (Room 8)

1. **Present:** Trent Wotherspoon in the chair and members Marv Friesen, Todd Goudy, Delbert Kirsch, Hugh Nerlien, Dana Skoropad, Aleana Young, and Colleen Young.

Provincial Auditor's Office

Judy Ferguson, Provincial Auditor
Kelly Deis, Deputy Provincial Auditor
Trevor St. John, Deputy Provincial Auditor

Provincial Comptroller's Office

Terry Paton, Provincial Comptroller
Chris Bayda, Assistant Provincial Comptroller

2. The committee considered the Provincial Auditor's 2018 report volume 2, chapter 18, Teachers' Superannuation Commission — Teachers' Dental Plan; and 2019 report volume 2, chapter 17, Teachers' Superannuation Commission — Teachers' Dental Plan.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

3. The committee concluded consideration of the Provincial Auditor's 2018 report volume 2, chapter 18, Teachers' Superannuation Commission — Teachers' Dental Plan.
4. The committee concluded consideration of the Provincial Auditor's 2019 report volume 2, chapter 17, Teachers' Superannuation Commission — Teachers' Dental Plan.
5. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 17, Education — Capital Asset Planning for Schools.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

6. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1, chapter 17, Education — Capital Asset Planning for Schools.

7. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 18, Education — Increasing Grade 12 Graduation Rates.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

8. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1, chapter 18, Education — Increasing Grade 12 Graduation Rates.
9. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 19, Education — Monitoring School Instruction Time.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

10. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1, chapter 19, Education — Monitoring School Instruction Time.
11. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 20, Education — Putting into Operation the Education Sector-Wide Strategic Plan.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

12. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1, chapter 20, Education — Putting into Operation the Education Sector-Wide Strategic Plan.
13. The committee considered the Provincial Auditor's 2019 report volume 2, chapter 30, Education — Enforcing P3 Joint-Use School Project Agreements.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

14. The committee concluded consideration of the Provincial Auditor's 2019 report volume 2, chapter 30, Education — Enforcing P3 Joint-Use School Project Agreements.
15. The committee considered the Provincial Auditor's 2019 report volume 2, chapter 31, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades.

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

Witnesses

Donna Johnson, Deputy Minister
Gerry Craswell, Assistant Deputy Minister
Susan Nedelcov-Anderson, Assistant Deputy Minister
Rory Jensen, Acting Assistant Deputy Minister

16. The committee concluded consideration of the Provincial Auditor's 2019 report volume 2, chapter 31, Education — Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades.
17. The committee recessed from 11:21 a.m. until 11:26 a.m.
18. The committee considered the Provincial Auditor's 2017 report volume 1, chapter 17, Economy — Monitoring IT Service Providers.

The following Ministry of Immigration and Career Training officials appeared before the committee and answered questions:

Witnesses

Clint Repski, Deputy Minister
Denise Haas, Chief Financial Officer

19. The committee concluded consideration of the Provincial Auditor's 2017 report volume 1, chapter 17, Economy — Monitoring IT Service Providers.
20. The committee recessed from 11:33 a.m. until 1:01 p.m.
21. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources.

The following Ministry of Energy and Resources officials appeared before the committee and answered questions:

Witnesses

Doug MacKnight, Acting Deputy Minister
Blair Wager, Assistant Deputy Minister, Energy Regulation Division
Bryce Jardine-Pelletier, Executive Director, Energy Regulation Division

Kim Olyowsky, Acting Executive Director, Revenue and Business Systems
Rosanne Boyarski, Manager, Audit

22. The committee concurred with recommendation 1 made at page 51 of the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources:

We recommend that the Ministry of Energy and Resources estimate staff time and costs required to audit producer returns for non-renewable resources production taxes and royalties.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

23. The committee concurred with recommendation 2 made at page 53 of the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources:

We recommend that the Ministry of Energy and Resources maintain its audit manual used during audits of non-renewable resources production taxes and royalties.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

24. The committee concurred with recommendation 3 made at page 55 of the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources:

We recommend that the Ministry of Energy and Resources consistently document key audit decisions, audit procedures, and results of audit work in files of audits of producer returns for non-renewable resources production taxes and royalties.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

25. The committee concurred with recommendation 4 made at page 56 of the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources:

We recommend that the Ministry of Energy and Resources complete quality reviews of audit files of producer returns for non-renewable resources production taxes and royalties before finalizing audit results.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

26. The committee concurred with recommendation 5 made at page 58 of the Provincial Auditor's 2019 report volume 1, chapter 4, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources:

We recommend that the Ministry of Energy and Resources routinely monitor actual-to-planned staff time and costs to audit producer returns for non-renewable resources production taxes and royalties.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

27. The committee considered the Provincial Auditor's 2019 report volume 1 chapter 22, Energy and Resources — Regulating Pipelines.

The following Ministry of Energy and Resources officials appeared before the committee and answered questions:

Witnesses

Doug MacKnight, Acting Deputy Minister
Blair Wager, Assistant Deputy Minister, Energy Regulation Division
Bryce Jardine-Pelletier, Executive Director, Energy Regulation Division
Kim Olyowsky, Acting Executive Director, Revenue and Business Systems
Rosanne Boyarski, Manager, Audit

28. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1 chapter 22, Energy and Resources — Regulating Pipelines.

29. The committee recessed from 1:50 p.m. until 1:56 p.m.

30. The committee considered the Provincial Auditor's 2020 report volume 1, chapter 16, Environment — Regulating Landfills.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance
Wes Kotyk, Assistant Deputy Minister, Environmental Protection
Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy
Brant Kirychuk, Executive Director, Fish, Wildlife and Lands
Brady Pollock, Executive Director, Environmental Assessment and Stewardship

31. The committee concluded consideration of the Provincial Auditor's 2020 report volume 1, chapter 16, Environment — Regulating Landfills.

32. The committee considered the Provincial Auditor's 2020 report volume 2, chapter 29, Environment — Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance

Wes Kotyk, Assistant Deputy Minister, Environmental Protection
Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy
Brant Kirychuk, Executive Director, Fish, Wildlife and Lands
Brady Pollock, Executive Director, Environmental Assessment and Stewardship

33. The committee concluded consideration of the Provincial Auditor's 2020 report volume 2, chapter 29, Environment — Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan.
34. The committee considered the Provincial Auditor's 2019 report volume 1, chapter 23, Environment — Regulating Contaminated Sites.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance
Wes Kotyk, Assistant Deputy Minister, Environmental Protection
Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy
Brant Kirychuk, Executive Director, Fish, Wildlife and Lands
Brady Pollock, Executive Director, Environmental Assessment and Stewardship

35. The committee concluded consideration of the Provincial Auditor's 2019 report volume 1, chapter 23, Environment — Regulating Contaminated Sites.
36. The committee considered the Provincial Auditor's 2019 report volume 2, chapter 4, Environment.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance
Wes Kotyk, Assistant Deputy Minister, Environmental Protection
Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy
Brant Kirychuk, Executive Director, Fish, Wildlife and Lands
Brady Pollock, Executive Director, Environmental Assessment and Stewardship

37. The committee concurred with recommendation 1 made at page 36 of the Provincial Auditor's 2019 report volume 2, chapter 4, Environment:

We recommend the Ministry of Environment verify the accuracy of lease information in its database used to administer leases.

The committee noted that the Ministry of Environment has complied with the recommendation.

38. The committee recessed from 3:01 p.m. until 3:05 p.m.
39. The committee considered the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister

Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance

Wes Kotyk, Assistant Deputy Minister, Environmental Protection

Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy

Brant Kirychuk, Executive Director, Fish, Wildlife and Lands

Brady Pollock, Executive Director, Environmental Assessment and Stewardship

40. The committee concurred with recommendation 1 made at page 142 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment formally determine resources needed to meet timeframes outlined in its Fisheries Management Plan.

41. The committee concurred with recommendation 2 made at page 143 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment give staff written, standardized, science-based protocols for field data collection and reporting on fish populations and their health.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

42. The committee concurred with recommendation 3 made at page 145 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment keep its listing of lakes, and associated priority categories used to determine the frequency of assessing fish populations of water bodies up-to-date and accurate.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

43. The committee concurred with recommendation 4 made at page 146 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment assess fish populations including their health using intervals determined through a scientific, risk-based approach.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

44. The committee concurred with recommendation 5 made at page 147 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment consider adopting the emerging practice of asking commercial fishers to submit additional key information about the health of fish populations in water bodies they use.

The committee noted that the Ministry of Environment has complied with the recommendation.

45. The committee concurred with recommendation 6 made at page 147 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment create specific management plans for key high-risk fish species and/or high-usage water bodies.

The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

46. The committee concurred with recommendation 7 made at page 149 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment document, in its reports of fish populations and health of assessed water bodies, key decisions (e.g., key assumptions, sampling methods and sizes).

The committee noted that the Ministry of Environment has complied with the recommendation.

47. The committee concurred with recommendation 8 made at page 149 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment finalize analysis of fish data collected from water body assessments in a reasonable timeframe to allow for consideration before the next assessment season.

The committee noted that the Ministry of Environment has complied with the recommendation.

48. The committee concurred with recommendation 9 made at page 152 of the Provincial Auditor's 2019 report volume 2, chapter 21, Environment — Sustainable Fish Population Management:

We recommend the Ministry of Environment develop a detailed strategy to assess the effectiveness of the Fisheries Management Plan including determining its success.

49. The committee considered the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling.

The following Ministry of Environment officials appeared before the committee and answered questions:

Witnesses

Sarah Harrison, Deputy Minister

Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance

Wes Kotyk, Assistant Deputy Minister, Environmental Protection

Veronica Gelowitz, Assistant Deputy Minister, Corporate Services and Policy

Brant Kirychuk, Executive Director, Fish, Wildlife and Lands

Brady Pollock, Executive Director, Environmental Assessment and Stewardship

50. The committee concurred with recommendation 1 made at page 137 of the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling:

We recommend the Ministry of Environment set written standard definitions for key information (including calculation methods) it requires operators of waste diversion recycling programs to report.

51. The committee concurred with recommendation 2 made at page 137 of the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling:

We recommend the Ministry of Environment obtain a more robust understanding of the composition of waste entering Saskatchewan landfills.

52. The committee concurred with recommendation 3 made at page 138 of the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling:

We recommend the Ministry of Environment use material-specific targets to assist in determining whether waste diversion recycling programs contribute to the achievement of the provincial waste reduction goal.

53. The committee concurred with recommendation 4 made at page 140 of the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling:

We recommend the Ministry of Environment analyze the reasonability of program information reported by regulated waste diversion recycling programs.

54. The committee concurred with recommendation 5 made at page 142 of the Provincial Auditor's 2020 report volume 2, chapter 20, Environment — Regulating Waste Diversion Through Recycling:

We recommend the Ministry of Environment periodically report to senior management on the rate of waste diversion through regulated recycling programs.

55. The committee recessed from 3:29 p.m. until 3:52 p.m.

56. The committee considered the Provincial Auditor's 2020 report volume 1, chapter 32, Tourism Saskatchewan — Managing the Use of Social Media.

The following Tourism Saskatchewan officials appeared before the committee and answered questions:

Witnesses

Mary Taylor-Ash, Chief Executive Officer

Jonathan Potts, Executive Director, Marketing and Communications

57. The committee concluded consideration of the Provincial Auditor's 2020 report volume 1, chapter 32, Tourism Saskatchewan — Managing the Use of Social Media.

58. The following documents were tabled:

Ministry of Education: Status update, dated February 9, 2021

(PAC 21-29)

Ministry of Energy and Resources: Status update, dated February 9, 2021

(PAC 22-29)

Ministry of Environment: Status update, dated February 9, 2021

(PAC 23-29)

Tourism Saskatchewan: Status update, dated February 9, 2021

(PAC 24-29)

59. It was moved by Ms Young (Lloydminster):

That this committee do now adjourn.

The question being put, it was agreed to.

60. The committee adjourned at 4:24 p.m. to the call of the Chair.

Rob Park
Committee Clerk

Trent Wotherspoon
Chair