

STANDING COMMITTEE ON PUBLIC ACCOUNTS



FIRST REPORT

March 25, 2009

**2nd SESSION OF THE 26th LEGISLATURE
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN**

Legislative Assembly of Saskatchewan
Standing Committee on Public Accounts



Room 7 Legislative Building
2405 Legislative Drive
Regina, Saskatchewan S4S 0B3
Tel (306) 787-9930
Fax (306) 798-9650
committees@legassembly.sk.ca

March 25, 2009

To the Honourable Members of the Legislative Assembly:

HONOURABLE MEMBERS:

I have the pleasure to present the First Report of the Standing Committee on Public Accounts. The committee is authorized by the Assembly to review and report to the Assembly its observations, opinions and recommendations on the Reports of the Provincial Auditor and on the Public Accounts.

This report reflects the work of the committee for the period June 25, 2007 – March 11, 2009. During this time, the committee reviewed eight Provincial Auditor reports and made numerous decisions on recommendations put forward by the Provincial Auditor.

Respectfully submitted on behalf of the committee,

A handwritten signature in purple ink, appearing to read 'Harry Van Mulligen'.

Harry Van Mulligen
Chair
MLA Regina Douglas Park

TABLE OF CONTENTS

Introduction	1
Government Response	1
The Work of the Committee	
1. Procedures Manual	1
2. Consultation with CCAF-FCVI Inc.	1
3. Review of the Business and Financial Plan of the Office of the Provincial Auditor	1
4. Audit Committee	2
5. Provincial Comptroller Reports.....	2
6. Reports of the Provincial Auditor	3
Review of Provincial Auditor's Recommendations	
1. Advanced Education and Employment.....	4
2. Advanced Education, Employment and Labour	5
3. Agriculture and Food.....	6
4. Agriculture	7
5. Community Resources	7
6. Corrections and Public Safety	10
7. Corrections, Public Safety and Policing	11
8. Culture, Youth and Recreation	12
9. Education	12
10. Environment	14
11. Executive Council	16
12. Finance.....	16
13. First Nations and Métis Relations	19
14. Government Accountability	20
15. Government Services.....	20
16. Health.....	21
17. Highways and Transportation	30
18. Highways and Infrastructure	31
19. Industry and Resources	31

20. Information Technology Office.....	31
21. Justice	32
22. Justice and Attorney General	33
23. Learning.....	34
24. Liquor and Gaming Authority	35
25. Northern Affairs	36
26. Property Management	37
27. Public Service Commission	38
28. Regional Economic and Co-operative Development.....	39
29. Saskatchewan Gaming Corporation	39
30. Saskatchewan Institute of Applied Science and Technology	40
31. Saskatchewan Research Council	40
32. Social Services	41
33. Standing Committee on Public Accounts	42
34. Workers' Compensation Board	42

Appendix

Provincial Auditor's Office	A-1
Provincial Comptroller's Office	A-1
Witnesses.....	A-2

Introduction

Membership of the Committee

The work of your committee would not have been possible without the service of its members.

The inaugural membership of the committee was appointed on December 12, 2007 and consisted of Fred Bradshaw, Michael Chisholm, Jeremy Harrison, Warren Michelson, John Nilson, Jim Reiter and Harry Van Mulligen. Subsequently on December 18, 2007, Mr. Van Mulligen was elected chair and Mr. Michelson was elected to the Deputy Chair position.

The Rules of the Assembly permit the temporary substitution of members on the Standing Committee on Public Accounts. Several Members of the Legislative Assembly have participated in the proceedings through this avenue and your committee wishes to thank them for their contribution.

Acknowledgments

The committee expresses its appreciation to the Legislative Assembly Service for the administrative support and procedural advice provided, to the Provincial Auditor and his staff, to the Provincial Comptroller and his staff, and to the many witnesses who appeared before the committee. A list of witnesses is attached to this report as an appendix.

Government Response

Pursuant to Rule 135(7), it is your committee's request that the Government of Saskatchewan respond to this report within 120 days.

The Work of the Committee

1. PROCEDURES MANUAL

As part of its orientation, your committee considered and adopted a Procedures Manual. This document outlines the terms of reference, mandate and operating practices and procedures of the committee. The manual is now available as a resource to assist new members appointed to the committee, as well as those officials, witnesses and other individuals who may become involved in the committee's activities.

2. CONSULTATION WITH CCAF – FCVI INC.

On January 20, 2009, your committee received a presentation entitled "Maximizing the Effectiveness of Public Accounts Committees: An Effective Public Accounts Committee: Basic Criteria" from the following CCAF-FCVI Inc. representatives: Michael Eastman, Executive Director; Antonine Campbell, Director of Parliamentary and International Programs; and Geoff Dubrow, Senior Manager, Assurance and Advisory Business Services, Ernst & Young LLP.

3. REVIEW OF THE BUSINESS AND FINANCIAL PLAN OF THE OFFICE OF THE PROVINCIAL AUDITOR

The Standing Committee on Public Accounts is responsible for reviewing and approving the business and financial plan of the Office of the Provincial Auditor. Your committee considered and adopted resolutions for the Estimates requested by the Provincial Auditor for the 2008-2009 and 2009-2010 fiscal years. In both instances, your committee received an overview of the business and financial plan by the Provincial Auditor.

The resolutions adopted for the 2008-2009 fiscal year were:

RESOLUTION #1

That the 2008-2009 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA01 – Provincial Auditor) be approved, as submitted, in the amount of \$6,507,000.

RESOLUTION #2

That the 2008-2009 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA02 – Unforeseen Expenses) be approved, as submitted, in the amount of \$438,000.

The resolutions adopted for the 2009-2010 fiscal year were:

RESOLUTION #1

That the 2009-2010 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA01 – Provincial Auditor) be approved, as submitted, in the amount of \$6,805,000.

RESOLUTION #2

That the 2009-2010 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA02 – Unforeseen Expenses) be approved, as submitted, in the amount of \$463,000.

These resolutions were forwarded to the Speaker of the Assembly, in his capacity as Chair of the Board of Internal Economy, for inclusion in the Estimates of the Legislative Branch of Government.

Your committee wishes to thank the Provincial Auditor and his staff for the preparation of their business and financial plan and their willingness to answer the questions posed by Members of the committee.

4. AUDIT COMMITTEE

Since 2001, the Standing Committee on Public Accounts has been tasked by *The Provincial Auditor Act* with recommending to the Speaker the names of individuals to serve on an independent Audit Committee. The Audit Committee may provide independent advice on auditing and accounting issues or on any other matters that may be requested. The entities that may seek the assistance of the Audit Committee are the Standing Committees on Public Accounts and Crown and Central Agencies, the Provincial Auditor, and the Ministers responsible for Finance and for *The Crown Corporations Act, 1993*.

Your committee recommended to the Speaker, after consultation with the Standing Committee on Crown and Central Agencies, the appointment of five individuals to the Audit Committee.

The Speaker formally appointed the following individuals to the Audit Committee on May 13, 2008:

- Dr. Nola Buhr, Associate Professor, Accounting Department, Edwards School of Business, University of Saskatchewan and Chair of the Audit Committee
- Mr. Dwayne Anderson, Anderson Law Firm
- Mr. Rupert James, Chief Financial Officer, Brandt Tractor Ltd.
- Ms. Joyce Stubbins, Supervisor Loan Accounting, Farm Credit Canada
- Mr. Colin Taylor, EPR Canada

5. PROVINCIAL COMPTROLLER REPORTS

In March 2006, the government requested that the Provincial Comptroller begin providing quarterly reports to the committee on incidents of losses reported by ministries and Treasury Board Crown corporations. Your committee extends its appreciation to the Office of the Provincial Comptroller for the preparation of these reports. The following reports were tabled with the committee:

PAC 1/26	Ministry of Finance: Reporting of public losses for the period from July 1, 2007, to September 30, 2007, dated December 19, 2007.
PAC 3/26	Ministry of Finance: Reporting of public losses for the period from October 1, 2007, to December 31, 2007, dated February 1, 2008.
PAC 5/26	Ministry of Finance: Reporting of public losses for the period from April 1, 2008, to June 30, 2008, dated August 1, 2008.
PAC 7/26	Ministry of Finance: Reporting of public losses for the period from July 1, 2008, to September 30, 2008, dated October 31, 2008.
PAC 11/26	Ministry of Finance: Reporting of public losses for the period from October 1, 2008, to December 31, 2008, dated January 30, 2009.

6. REPORTS OF THE PROVINCIAL AUDITOR

During its meetings, your committee concluded examinations on the following reports of the Provincial Auditor:

- *Special Report on the Oyate ataya WaKanyeya OwicaKiyapi Inc. Safe House (June 2006)*
- *2006 Report of the Provincial Auditor (Volume 3)*
- *2007 Report of the Provincial Auditor (Volume 1)*
- *2007 Report of the Provincial Auditor (Volume 2)*
- *2007 Report of the Provincial Auditor (Volume 3)*
- *2008 Report of the Provincial Auditor (Volume 1)*
- *2008 Report of the Provincial Auditor (Volume 2)*
- *2008 Report of the Provincial Auditor (Volume 3)*

Your committee would like to report that your previous committee had reviewed several chapters that it did not report on before the Legislature was dissolved. The chapters that were reviewed in June 2007 are as follows:

- *2006 Report of the Provincial Auditor (Volume 2)*
- *2006 Report of the Provincial Auditor (Volume 3)* [Chapters 2, 8, 9, 10, 13, 14 and 21]
- *2007 Report of the Provincial Auditor (Volume 1)* [Chapters 3, 4, 5, 6, 7 and 8]

Of the 302 Provincial Auditor's recommendations reviewed by your committee, the committee agreed with 296 of the Provincial Auditor's recommendations. Of those recommendations where there was agreement your committee noted the Ministry or agency had complied with 35 recommendations and was making progress toward complying on 206.

There were six of the Provincial Auditor's recommendations with which the committee did not concur/agree. Your committee did not concur with the following three recommendations:

- **2007 Report of the Provincial Auditor (Volume 3) – Chapter 9: Finance**
Recommendation 9-9 that the Ministry of Finance prepare an implementation schedule for bringing its *Public Performance Reporting Guidelines* in line with CCAF reporting principles (see page 18 of this report).
- **2008 Report of the Provincial Auditor (Volume 2)**
Recommendation 1 that the government use the summary reporting entity as the primary basis for reporting its financial plans and results (see page 18 of this report).

- **2008 Report of the Provincial Auditor (Volume 2)**

Recommendation 2 that the government include a statement of operations with estimated revenues and expenses in its summary financial budget (see page 18 of this report).

In the case of the three remaining Provincial Auditor recommendations, your committee chose to make their own recommendations.

The following new recommendations were made (see pages 17 and 19 respectively):

- **2007 Report of the Provincial Auditor (Volume 2) - Recommendation 1**

Your committee considered recommendation 1 that the Ministry of Finance publish actual and projected results compared to its financial plan for the entire government in each quarter. With respect to the advisability of this matter, your committee makes the following recommendation:

COMMITTEE RECOMMENDATION 1

That the Ministry of Finance be directed to review the implications of reporting actual results with the projected results for the General Revenue Fund on a quarterly basis.

- **2008 Report of the Provincial Auditor (Volume 3) – Chapter 7 Finance: Recommendations 7-2 and 7-3**

Administering the disability benefit program without proper authority

Your committee considered recommendation 7-2 that the Ministry of Finance seek legislative authority to administer the Judges Disability Benefit Program, and recommendation 7-3 that the Ministry of Finance prepare audited financial statements for the Judges Disability Benefit Program and submit them to the Legislative Assembly. With respect to the advisability of this matter, your committee makes the following recommendation:

COMMITTEE RECOMMENDATION 2

That the Ministry of Finance and the Ministry of Justice work together to make the appropriate arrangements to have the Judges of the Provincial Court Disability Benefit Program administered in accordance with the law, with the Ministry of Justice preparing the appropriate accounting records.

Review of Provincial Auditor's Recommendations

1. ADVANCED EDUCATION AND EMPLOYMENT

Chapter 2 – 2007 Report of the Provincial Auditor (Volume 3)

Performance plan needed

Your committee concurred with recommendation 2-1 that the Ministry of Advanced Education, Employment and Labour develop a public performance plan. Your committee noted that the Ministry of Advanced Education, Employment and Labour is making progress towards complying with the recommendation.

Human resource plan needed

Your committee concurred with recommendation 2-2 that the Ministry of Advanced Education, Employment and Labour develop a human resource plan. Your committee noted that the Ministry of Advanced Education, Employment and Labour is making progress towards complying with the recommendation.

Better control over employees' pay needed

Your committee concurred with recommendation 2-3 that the Ministry of Advanced Education, Employment and Labour adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Advanced Education, Employment and Labour is making progress towards complying with the recommendation.

2. ADVANCED EDUCATION, EMPLOYMENT AND LABOUR

Chapter 2 – 2008 Report of the Provincial Auditor (Volume 3)

Shared service agreement needed

Your committee concurred with recommendation 2-1 that the Ministry of Advanced Education, Employment and Labour sign a shared service agreement with the Ministry of Education.

User access

Your committee concurred with recommendation 2-2 that the Ministry of Advanced Education, Employment and Labour follow its established procedures for removing user access to its computer systems and data. Your committee noted that the Ministry of Advanced Education, Employment and Labour is making progress towards complying with the recommendation.

Adequate agreement for disaster recovery required

Your committee concurred with recommendation 2-3 that the Ministry of Advanced Education, Employment and Labour sign an adequate agreement on disaster recovery of computer systems and data with the Information Technology Office.

Monitoring of ITO security controls

Your committee concurred with recommendation 2-4 that the Ministry of Advanced Education, Employment and Labour monitor the effectiveness of the Information Technology Office's security controls to protect the Ministry's computer systems and data.

Saskatchewan Institute of Applied Science and Technology - Adequate risk management processes needed

Your committee concurred with recommendation 2-5 that the Saskatchewan Institute of Applied Science and Technology's Board use more comprehensive risk management policies and procedures that:

- define key terms and processes
- assign roles and responsibilities for risk management
- require risks be identified in relation to strategic objectives
- require analysis of risk likelihood and impact including timeframes
- set criteria to evaluate risk tolerance
- outline guidance to treat key risks

Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

Your committee concurred with recommendation 2-6 that the Saskatchewan Institute of Applied Science and Technology's Board require that the written risk management reports it receives include analysis of risks and outcomes of risk management. Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

3. AGRICULTURE AND FOOD

Chapter 2 – 2007 Report of the Provincial Auditor (Volume 1)

Monitor and enforce compliance with pesticide control laws

Your committee concurred with recommendation 2-1 that the Ministry of Agriculture formally analyze the risks that licensees and exempt persons are not following pesticide control laws. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Your committee concurred with recommendation 2-2 that the Ministry of Agriculture document its strategy to address identified risks associated with monitoring and enforcing compliance with pesticide control laws. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Chapter 3 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 3-1 that the Ministry of Agriculture adequately review the payroll for accuracy prior to paying employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Pastures Revolving Fund – Financial reporting needs improvement

Your committee concurred with recommendation 3-2 that the Ministry of Agriculture maintain adequate books and records to enable it to prepare accurate financial statements for the Pastures Revolving Fund. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Thomson Meats Ltd. – Employment contracts need to be filed

Your committee concurred with recommendation 3-3 that senior employees of Thomson Meats Ltd. file their employment contracts with the Clerk of the Executive Council as required by *The Crown Employment Contracts Act*. Your committee noted that Thomson Meats Ltd. has complied with the recommendation.

Saskatchewan Crop Insurance Corporation – Adherence to agreed-upon rate setting practices

Your committee concurred with recommendation 3-4 that the Saskatchewan Crop Insurance Corporation document and approve all of its procedures for calculating premium rates. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

Your committee concurred with recommendation 3-5 that the Saskatchewan Crop Insurance Corporation establish and document procedures to check the accuracy of data and formulas used to calculate premium rates. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

Saskatchewan Crop Insurance Corporation – Rate monitoring

Your committee concurred with recommendation 3-6 that the Saskatchewan Crop Insurance Corporation Board of Directors approve an internal auditor plan that includes follow up of the internal auditor's recommendations. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

4. AGRICULTURE

Chapter 3 – 2008 Report of the Provincial Auditor (Volume 3)

Unauthorized transfer of the Provincial Dairy Laboratory

Your committee concurred with recommendation 3-1 that the Ministry of Agriculture comply with the law or seek changes to the law to allow the transfer of its regulatory responsibilities carried out by the Provincial Dairy Laboratory to another agency. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Milk Control Board – Better understanding of accounting standards required

Your committee concurred with recommendation 3-2 that the Milk Control Board provide its staff with support and training to increase their understanding of accounting standards. Your committee noted that the Milk Control Board is making progress towards complying with the recommendation.

Saskatchewan Crop Insurance Corporation – Better processes required over its computer systems

Your committee concurred with recommendation 3-3 that the Saskatchewan Crop Insurance Corporation establish adequate processes for making changes to its computer system. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

Your committee concurred with recommendation 3-4 that the Saskatchewan Crop Insurance Corporation establish adequate processes to grant and monitor employee access to its computer systems and data. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

Pastures Revolving Fund – Financial reporting needs improvement

Your committee concurred with recommendation 3-5 that the Ministry of Agriculture follow its established policies and procedures when preparing the Pastures Revolving Fund's financial statements. Your committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

5. COMMUNITY RESOURCES

Chapter 4 – 2006 Report of the Provincial Auditor (Volume 3)

Oyate Safe House – Control by Board of Directors needed

Your committee concurred with recommendation 4B-1 that the Board of Directors of Oyate ataya WaKanyeja OwicaKiyapi Inc. (Oyate Board) maintain a complete and approved set of minutes of all Board meetings. Your committee noted that the Board of Directors of Oyate ataya WaKanyeja OwicaKiyapi Inc. is making progress towards complying with the recommendation.

Your committee concurred with recommendation 4B-2 that the Oyate Board adopt a code of conduct policy that is consistent with *The Non-profit Corporations Act*, and monitor compliance. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation 4B-3 that the Oyate Board monitor board members' compliance with the conflict of interest policy. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-4** that the Oyate Board define the scope of its authority and responsibilities. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-5** that the Oyate Board define the authority, responsibilities, and performance standards for the Safe House Director. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-6** that the Oyate Board approve a strategic plan for Oyate ataya WaKanyeja OwicaKiyapi Inc. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-7** that the Oyate Board establish standards and procedures to guide the delivery of services to sexually exploited children. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-8** that the Oyate Board provide governance training for its members. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-9** that the Oyate Board periodically assess the performance of the Safe House Director. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Oyate Safe House – Service delivery needs improvement

Your committee concurred with recommendation **4B-10** that Oyate accept only children who are eligible to receive its services. Your committee noted that Oyate is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-11** that Oyate establish adequate processes to reduce the risk that children run away from the safe house. Your committee noted that Oyate is making progress towards complying with the recommendation.

Oyate Safe House – Control over spending of public money needed

Your committee concurred with recommendation **4B-12** that Oyate properly account for its expenses in accordance with its service agreement with the Ministry of Social Services. Your committee noted that Oyate is making progress towards complying with the recommendation.

Oyate Safe House – Hiring practices

Your committee concurred with recommendation **4B-13** that the Oyate Board follow its hiring policies. Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Oyate Safe House – Service agreement

Your committee concurred with recommendation **4B-14** that the Oyate Board comply with its service agreement with the Ministry of Social Services including:

- Documenting admission and follow-up conferences for each child in its care
- Documenting permission to provide services from Ministry of Social Services or parents/guardians
- Providing annual audited financial statements
- Providing other required financial and operational reports

Your committee noted that the Oyate Board is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-15** that Oyate spend public money only for purposes intended by the Ministry of Social Services. Your committee noted that Oyate is making progress towards complying with the recommendation.

Oyate Safe House – Ministry needs to follow its contracting processes

Your committee concurred with recommendation **4B-16** that the Ministry of Social Services follow its processes and document its basis for awarding contracts for services to community-based organizations. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Oyate Safe House – Ministry's oversight processes need strengthening

Your committee concurred with recommendation **4B-17** that the Ministry of Social Services strengthen its processes to keep informed about any significant problems at community-based organizations (CBOs). The processes should include:

- Doing a risk assessment on all CBOs to determine the nature and extent of processes needed to monitor each CBO's performance
- Identifying objectives, performance measures, and targets for each CBO
- Reviewing each CBO's performance reports routinely
- Carrying out regular on-site assessments of high-risk CBOs
- Attending board of director's meetings of high-risk CBOs

Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Oyate Safe House – Residential services policy and procedures manual needed

Your committee concurred with recommendation **4B-18** that the Ministry of Social Services approve policies and procedures for delivering services in a residential setting. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Oyate Safe House – Corrective actions not adequate

Your committee concurred with recommendation **4B-19** that the Ministry of Social Services improve its processes to remedy any significant problems at community-based organizations (CBOs). These processes should include procedures to:

- Clearly define the problem
- Provide options for corrective action
- Promptly inform the CBO and the Deputy Minister, in writing, of the problem and corrective action required
- Give the CBO a deadline for fixing the problem
- Set predetermined remedies if the CBO does not fix the problem promptly

Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Your committee concurred with recommendation **4B-20** that the Ministry of Social Services ensure Oyate ataya WaKanyuja OwicaKiyapi Inc. implements recommendations 1 through 15 of this report. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Chapter 5 – 2007 Report of the Provincial Auditor (Volume 3)

Transitional employment allowance payments

Your committee concurred with recommendation 5-1 that the Ministry of Social Services follow its processes to ensure that only eligible clients receive Transitional Employment assistance and that they receive the correct amount of Transitional Employment assistance. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Employment and rental housing supplement payments

Your committee concurred with recommendation 5-2 that the Ministry of Social Services establish adequate processes to ensure that only eligible persons receive Saskatchewan Rental Housing Supplement assistance and that they receive the correct amount of Saskatchewan Rental Housing Supplement assistance. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Better control over employees' pay needed

Your committee concurred with recommendation 5-3 that the Ministry of Social Services adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Supervision of community-based organizations needs strengthening – Operational reports

Your committee concurred with recommendation 5-4 that the Ministry of Social Services perform timely reviews on all the performance information submitted by the community-based organizations. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Your committee concurred with recommendation 5-5 that the Ministry of Social Services work with community-based organizations (CBOs) to establish performance measures and targets that better allow it to assess the CBO's progress in achieving the Ministry's operational objectives. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

IT security needs strengthening

Your committee concurred with recommendation 5-6 that the Ministry of Social Services have an adequate agreement with the Information Technology Office that includes network security and disaster recovery requirements. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

6. CORRECTIONS AND PUBLIC SAFETY

Chapter 3 – 2007 Report of the Provincial Auditor (Volume 1)

Control of cash and bank accounts needed

Your committee concurred with recommendation 3-1 that the Ministry of Corrections, Public Safety and Policing follow its policies and procedures to promptly reconcile its recorded bank balances to the bank's records. Your committee noted that the Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Your committee concurred with recommendation 3-2 that the Ministry of Corrections, Public Safety and Policing segregate the duties of staff so that one staff member cannot record payments in its accounting records to suppliers, access blank cheques, and prepare bank reconciliations. Your committee noted that the Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Information technology security needs strengthening

Your committee concurred with recommendation 3-3 that the Ministry of Corrections, Public Safety and Policing secure and monitor access to its information technology systems and data. Your committee noted that the Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Business continuity plan required

Your committee concurred with recommendation 3-4 that the Ministry of Corrections, Public Safety and Policing complete, approve, and test its business continuity plan. Your committee noted that the Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Human Resource plan needs improvement

Your committee concurred with recommendation 3-5 that the Ministry of Corrections, Public Safety and Policing's human resource plan:

- quantify its human resource needs
- provide details on the human resource gap
- provide measurable indicators and targets for all strategies

Your committee noted that the Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

7. CORRECTIONS, PUBLIC SAFETY AND POLICING

Chapter 2 – 2008 Report of the Provincial Auditor (Volume 1)

Revenue policies and procedures need improvement

Your committee concurred with recommendation 2-1 that the Ministry of Corrections, Public Safety and Policing develop policies and procedures to record its revenues accurately and completely. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Better control over employees' pay needed

Your committee concurred with recommendation 2-2 that the Ministry of Corrections, Public Safety and Policing adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Processes to rehabilitate adult inmates

Your committee concurred with recommendation 2-3 that the Ministry of Corrections, Public Safety and Policing consistently comply with its policies to assess inmates' needs (primary and secondary) and plan relevant programs. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Your committee concurred with recommendation 2-4 that the Ministry of Corrections, Public Safety and Policing facilitate inmates' access to key programming related to their offence prior to their release into the community, particularly if the offence was related to assault or bodily harm. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Your committee concurred with recommendation 2-5 that the Ministry of Corrections, Public Safety and Policing monitor the proportion of inmates accessing planned rehabilitation programs before the inmates are released into the community and enhance access to rehabilitation if required. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

Your committee concurred with recommendation 2-6 that the Ministry of Corrections, Public Safety and Policing monitor re-offending rates in relation to rehabilitation programs to better evaluate its rehabilitation of inmates. Your committee noted that Ministry of Corrections, Public Safety and Policing is making progress towards complying with the recommendation.

8. CULTURE, YOUTH AND RECREATION

Chapter 6 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 6-1 that the Ministry of Tourism, Parks, Culture and Sport adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Tourism, Parks, Culture and Sport is making progress towards complying with the recommendation.

Saskatchewan Arts Board – Agreements required before investing money

Your committee concurred with recommendation 6-2 that the Saskatchewan Arts Board have signed agreements prior to making investments. Your committee noted that the Saskatchewan Arts Board has complied with the recommendation.

9. EDUCATION

Chapter 3 – 2008 Report of the Provincial Auditor (Volume 1)

Teachers' Superannuation Commission – Governance processes need improvement

Your committee concurred with recommendation 3-1 that the Teachers' Superannuation Commission develop and implement a strategic plan that includes its goals and objectives, a summary of the key risks it faces, and the key strategies to manage those risks. Your committee noted that Teachers' Superannuation Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 3-2 that the Teachers' Superannuation Commission develop and implement an information technology strategic plan based on key risks faced by the Commission and the key strategies to manage those risks. Your committee noted that Teachers' Superannuation Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 3-3 that the Teachers' Superannuation Commission comply with its governance manual. Your committee noted that Teachers' Superannuation Commission is making progress towards complying with the recommendation.

Teachers' Superannuation Commission – Human resource plan needed

Your committee concurred with recommendation 3-4 that the Teachers' Superannuation Commission identify its human resource needs and develop strategies to address any identified competency gaps.

Teachers' Superannuation Commission – Administration of benefits plans need strengthening

Your committee concurred with recommendation 3-5 that the Teachers' Superannuation Commission:

- Maintain proper financial records
- Establish and communicate to staff policies and procedures to control public money relating to its benefit plans
- Obtain approval for bank overdrafts as required by *The Financial Administration Act, 1993*

Your committee noted that Teachers' Superannuation Commission is making progress towards complying with the recommendation.

Teachers' Superannuation Commission – Processes for preparing financial reports needed

Your committee concurred with recommendation 3-6 that the Teachers' Superannuation Commission establish complete and written guidance for preparing its interim and year-end financial reports. Your committee noted that Teachers' Superannuation Commission is making progress towards complying with the recommendation.

Teachers' Superannuation Commission – Complete and timely annual report needed

Your committee concurred with recommendation 3-7 that the Teachers' Superannuation Commission's annual report include a report on the activities and the financial statements for each benefit plan the Commission administers.

Your committee concurred with recommendation 3-8 that the Teachers' Superannuation Commission provide its annual report to the Legislative Assembly by the date required by law.

Chapter 5 – 2008 Report of the Provincial Auditor (Volume 3)

Adequate segregation of duties needed

Your committee concurred with recommendation 5-1 that the Ministry of Education properly segregate the duties of employees so that the same employees are not requesting and making payments to the Teachers' Superannuation Commission. Your committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Proper support for payments needed

Your committee concurred with recommendation 5-2 that the Ministry of Education receive and review proper support for the payments made to the Teachers' Superannuation Commission. Your committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Shared service agreement needed

Your committee concurred with recommendation 5-3 that the Ministry of Education sign a shared service agreement with the Ministry of Advanced Education, Employment and Labour.

Monitoring of ITO security controls

Your committee concurred with recommendation 5-4 that the Ministry of Education monitor the effectiveness of the Information Technology Office's security controls to protect the Ministry's computer systems and data.

10. ENVIRONMENT

Chapter 7 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 7-1 that the Ministry of Environment adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Service level agreement needed

Your committee concurred with recommendation 7-2 that the Ministry of Environment make an appropriate service level agreement with the Information Technology Office. Your committee noted that the Ministry of Environment has complied with the recommendation.

Human resource plan needs improvement

Your committee concurred with recommendation 7-3 that the Ministry of Environment improve its human resource plan by providing measurable targets and indicators for its key strategies. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Chapter 4 – 2008 Report of the Provincial Auditor (Volume 1)

Identifying potential contaminated sites

Your committee concurred with recommendation 4-1 that the Ministry of Environment establish an adequate system for tracking contaminated sites. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Assessing the risks of contaminated sites

Your committee concurred with recommendation 4-2 that the Ministry of Environment complete its risk assessments for identified contaminated sites and rank them in terms of priority. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Monitoring and reporting on the status of sites

Your committee concurred with recommendation 4-3 that the Ministry of Environment complete its written guidance for monitoring contaminated sites. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Your committee concurred with recommendation 4-4 that the Ministry of Environment prepare a communication plan for internal and external reporting on the status of contaminated sites. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Chapter 6 – 2008 Report of the Provincial Auditor (Volume 3)

Need to follow revenue guidance

Your committee concurred with recommendation 6-1 that the Ministry of Environment supervise its employees to ensure they follow the Ministry's policies and procedures for billing, collecting, and recording lease and forestry fee revenues promptly. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Need to supervise reconciliations of bank accounts

Your committee concurred with recommendation 6-2 that the Ministry of Environment supervise its employees to ensure they follow the Ministry's policies and procedures for reviewing the reconciliation of its recorded bank balances to the bank's records promptly. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Need to follow payroll guidance

Your committee concurred with recommendation 6-3 that the Ministry of Environment supervise its employees to ensure they follow the Ministry's policies and procedures for preparing the amount owing to terminated employees. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Need to follow guidance for preparing financial records and financial reports

Your committee concurred with recommendation 6-4 that the Ministry of Environment supervise its employees to ensure they follow the Ministry's policies and procedures for preparing accurate and timely financial records and financial statements for the Fish and Wildlife Development Fund and the Commercial Revolving Fund. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Processes required for monitoring agreements

Your committee concurred with recommendation 6-5 that the Ministry of Environment establish processes to monitor compliance with its agreements. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Adequate service level agreement needed

Your committee concurred with recommendation 6-6 that the Ministry of Environment sign an adequate agreement with the Information Technology Office for information technology services. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Information technology processes needed

Your committee concurred with recommendation 6-7 that the Ministry of Environment establish an adequate information technology plan. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Your committee concurred with recommendation 6-8 that the Ministry of Environment establish adequate processes to secure its systems and data. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Making changes to lease rates

Your committee concurred with recommendation 6-9 that the Ministry of Environment establish processes for changing lease rates and customer information on its computer systems. Your committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Timely audited financial statements needed

Your committee concurred with recommendation 6-10 that the Ministry of Environment provide the Legislative Assembly with the Fish and Wildlife Development Fund's audited financial statements in accordance with the law.

11. EXECUTIVE COUNCIL

Chapter 8 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 8-1 that the Office of the Executive Council adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Office of the Executive Council is making progress towards complying with the recommendation.

12. FINANCE

2006 Report of the Provincial Auditor (Volume 2)

Your committee concurred with recommendation 1 that the Government publish financial statement discussion and analysis along with its audited Summary Financial Statements.

Chapter 13 – 2006 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Chapter 14 – 2006 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Chapter 4 – 2007 Report of the Provincial Auditor (Volume 1)

Public Employees Benefits Agency - Accurate payroll reports needed

Your committee concurred with recommendation 4-1 that the Public Employees Benefits Agency obtain timely and accurate payroll reports for its benefit plans to ensure all employer contributions are received. Your committee noted that the Public Employees Benefits Agency is making progress towards complying with the recommendation.

Your committee concurred with recommendation 4-2 that the Public Employees Benefits Agency ensure its outside service providers have timely and accurate information to assess employee eligibility for benefits. Your committee noted that the Public Employees Benefits Agency has complied with the recommendation.

Public Employees Benefits Agency - Accurate reports for dental claims paid needed

Your committee concurred with recommendation 4-3 that the Public Employees Benefits Agency report monthly to participating employers the amount of surplus or deficit relating to enhanced dental benefits.

Your committee noted that the Public Employees Benefits Agency has complied with the recommendation.

Municipal Employees' Pension Commission - Disaster recovery plan needed

Your committee concurred with recommendation 4-4 that the Municipal Employees' Pension Commission have a written, tested, and approved disaster recovery plan. Your committee noted that the Municipal Employees' Pension Commission is making progress towards complying with the recommendation.

2007 Report of the Provincial Auditor (Volume 2)

Your committee considered recommendation 1 that the Government publish actual and projected results compared to its financial plan for the entire Government in each quarter. With respect to the advisability of this matter, your committee makes the following recommendation:

COMMITTEE RECOMMENDATION 1

That the Ministry of Finance be directed to review the implications of reporting actual results with the projected results for the General Revenue Fund on a quarterly basis.

Chapter 9 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over bank accounts needed

Your committee concurred with recommendation 9-1 that the Ministry of Finance follow its established rules and procedures and reconcile recorded bank balances to the bank's records promptly. Your committee noted that the Ministry of Finance has complied with the recommendation.

Better control over employees' pay needed

Your committee concurred with recommendation 9-2 that the Ministry of Finance adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Finance has complied with the recommendation.

Public Service Superannuation Board – Complete business continuity plan needed

Your committee concurred with recommendation 9-3 that the Public Service Superannuation Board have a complete business continuity plan. Your committee noted that the Public Service Superannuation Board is making progress towards complying with the recommendation.

Document the mandate and purpose for doing PST audits

Your committee concurred with recommendation 9-4 that the Ministry of Finance set the desired outcomes of the provincial sales tax audit selection process in measureable terms. Your committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Analyze the risks of non-compliance with tax laws

Your committee concurred with recommendation 9-5 that the Ministry of Finance analyze the risks that businesses are not complying with provincial sales tax laws and rank identified risks according to their potential significance. Your committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Your committee concurred with recommendation 9-6 that the Ministry of Finance document its audit strategy to address identified risks that businesses are not complying with provincial sales tax laws. Your committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Direct audits to areas of potential non-compliance

Your committee concurred with recommendation 9-7 that the Ministry of Finance direct its audit efforts based on an overall risk analysis of businesses not complying with provincial sales tax laws. Your committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Report on the effectiveness of the audit selection process

Your committee concurred with recommendation 9-8 that the Ministry of Finance require its senior management to receive reports on the effectiveness of the provincial sales tax audit selection process. Your committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Public plans and annual reports assessments – Implementation schedule for guidelines

Your committee did not concur with recommendation 9-9 that the Ministry of Finance prepare an implementation schedule for bringing its *Public Performance Reporting Guidelines* in line with CCAF reporting principles.

Chapter 5 – 2008 Report of the Provincial Auditor (Volume 1)

Saskatchewan Pension Plan – Security policies and procedures for information technology need improvement

Your committee concurred with recommendation 5-1 that the Saskatchewan Pension Plan approve information technology security policies and procedures that are based on a documented threat and risk assessment. Your committee noted that Saskatchewan Pension Plan is making progress towards complying with the recommendation.

Public Employees Benefit Agency – Monitor service delivery

Your committee concurred with recommendation 5-2 that the Public Employees Benefits Agency explain significant differences between expected and actual results for each specific service standard described in the service agreements. Your committee noted that Public Employees Benefits Agency is making progress towards complying with the recommendation.

2008 Report of the Provincial Auditor (Volume 2)

Your committee did not concur with recommendation 1 that the government use the summary reporting entity as the primary basis for reporting its financial plans and results.

Your committee did not concur with recommendation 2 that the government include a statement of operations with estimated revenues and expenses in its summary financial budget.

Chapter 7 – 2008 Report of the Provincial Auditor (Volume 3)

Judges of the Provincial Court Superannuation Plan – Payments made without proper authority

Your committee concurred with recommendation 7-1 that the Ministry of Finance make payments from the Judges of the Provincial Court Superannuation Plan in accordance with the law.

Judges of the Provincial Court Superannuation Plan – Administering the disability benefit program without proper authority

Your committee considered recommendation 7-2 that the Ministry of Finance seek legislative authority to administer the Judges Disability Benefit Program; and recommendation 7-3 that the Ministry of Finance prepare audited financial statements for the Judges Disability Benefit Program and submit them to the Legislative Assembly. With respect to the advisability of this matter, your committee makes the following recommendation:

COMMITTEE RECOMMENDATION 2

That the Ministry of Finance and the Ministry of Justice work together to make the appropriate arrangements to have the Judges of the Provincial Court Disability Benefit Program administered in accordance with the law, with the Ministry of Justice preparing the appropriate accounting records.

Public Employees Benefit Agency – Business continuity plan needed

Your committee concurred with recommendation 7-4 that the Public Employees Benefits Agency complete a business continuity plan for the pension and benefit plans it administers. Your committee noted that the Public Employees Benefits Agency is making progress towards complying with the recommendation.

Public Employees Pension Plan - Better monitoring of investments needed

Your committee concurred with recommendation 7-5 that the Public Employees Pension Plan reconcile investments recorded in its financial records to those reported by the investment managers and the custodian, and document the resolution of significant differences. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

Saskatchewan Pension Annuity Fund – Better monitoring of investments needed

Your committee concurred with recommendation 7-6 that the Saskatchewan Pension Annuity Fund Board establish processes to regularly reconcile the investments reported by the investment manager to the investments reported by the custodian and investigate significant differences. Your committee noted that the Saskatchewan Pension Annuity Fund Board is making progress towards complying with the recommendation.

13. FIRST NATIONS AND MÉTIS RELATIONS

Chapter 5 – 2007 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Chapter 10 – 2007 Report of the Provincial Auditor (Volume 3)

Better monitoring of First Nations Trust spending needed

Your committee concurred with recommendation 10-1 that the Ministry of First Nations and Métis Relations:

- Require the First Nations Trust to submit, each year by an agreed upon date, an independent audit report on the following:
 - Whether money received by the Trust has been fully accounted for and properly disposed of, and the rules and procedures applied are sufficient to ensure an effective check on the receipt and allocation of money received by the Trust; and

- Whether the money expended by the Trust was for the purposes required by the applicable Agreement;
- Withhold (whole or in part) money due to the Trust until the Ministry receives required audit reports or, where an audit report notes matters of non-compliance, until the Trust takes appropriate corrective action. Your committee noted that the Ministry of First Nations and Métis Relations is making progress towards complying with the recommendation.

Improvements to human resource plan needed

Your committee concurred with recommendation 10-2 that the Ministry of First Nations and Métis Relations' human resource plan more clearly outline gaps in current resources (e.g., number and types of positions) and provide details on plans to implement strategies to meet human resource needs (including timeframes, responsibilities and financial resources). Your committee noted that the Ministry of First Nations and Métis Relations is making progress towards complying with the recommendation.

Chapter 8 – 2008 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

14. GOVERNMENT ACCOUNTABILITY

Chapter 20 – 2008 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

15. GOVERNMENT SERVICES

Chapter 6 – 2008 Report of the Provincial Auditor (Volume 1)

Leadership and corporate support

Your committee concurred with recommendation 6-1 that the Ministry of Government Services establish processes to ensure its vehicle fleet meets the safety standards of *The Traffic Safety Act*. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Reliable and adequate information

Your committee concurred with recommendation 6-2 that the Ministry of Government Services keep reliable maintenance and repairs records for its vehicles. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Monitoring and reporting

Your committee concurred with recommendation 6-3 that the senior management of the Ministry of Government Services receive reports to verify that vehicles are maintained in a safe condition and in an economical manner. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Chapter 9 – 2008 Report of the Provincial Auditor (Volume 3)

Service level agreements required

Your committee concurred with recommendation 9-1 that the Ministry of Government Services sign a service level agreement with the Information Technology Office for information technology services. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Segregation of duties needed

Your committee concurred with recommendation 9-2 that the Ministry of Government Services properly segregate duties of its employees to ensure the same employee cannot initiate payments and approve the same payments. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Better monitoring of fuel expense needed

Your committee concurred with recommendation 9-3 that the Ministry of Government Services establish and use policies to monitor its fuel expenses made with its credit cards to ensure fuel purchases are for government purposes. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

16. HEALTH

Chapter 2 – 2006 Report of the Provincial Auditor (Volume 3)

Verification of doctor services needs strengthening

Your committee concurred with recommendation 2A-1 that the Ministry of Health assess the cost/benefit of on-site audits of doctors' clinics to verify that it pays appropriate amounts for medical services provided by doctors.

Verification of pharmacist services not performed

Your committee concurred with recommendation 2A-2 that the Ministry of Health implement a process to verify that residents received the prescription drugs the pharmacists claimed for payment.

Controls over lab revenue needed

Your committee concurred with recommendation 2A-3 that the Ministry of Health establish adequate processes to collect and pay all revenue earned by the Provincial Laboratory into the General Revenue Fund.

Salary overpayments made

Your committee concurred with recommendation 2A-4 that the Ministry of Health and Regional Health Authorities recover the overpayments resulting from the reconsideration of joint job evaluations.

Human resource plan needs to improve

Your committee concurred with recommendation 2A-5 that the Ministry of Health revise its human resource plan to:

- quantify its human resource needs
- provide details on the human resource gap between actual and required resources
- provide details on the action plans to implement the major strategies
- provide measurable indicators and targets for all strategies

Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Saskatchewan Cancer Foundation – Service agreement with SAHO needed

Your committee concurred with recommendation **2A-6** that the Saskatchewan Cancer Foundation make a service agreement with the Saskatchewan Association of Health Organizations covering all services provided. Your committee noted that the Saskatchewan Cancer Foundation is making progress towards complying with the recommendation.

Regional Health Authorities - Need for internal audit not assessed

Your committee concurred with recommendation **2C-1** that the Boards of Directors of the Prince Albert Parkland, Sunrise, Five Hills, and Sun Country Regional Health Authorities assess whether they need an internal auditor.

Sun Country Regional Health Authority - Capital asset records needed

Your committee concurred with recommendation **2C-2** that the Sun Country Regional Health Authority ensure its equipment is safeguarded.

Regional Health Authorities - Service agreement needed

Your committee concurred with recommendation **2C-3** that each of the Regional Health Authorities make service agreements with the Saskatchewan Association of Health Organizations covering services provided.

Saskatoon Regional Health Authority - Affiliate reporting required

Your committee concurred with recommendation **2C-4** that the Saskatoon Regional Health Authority obtain audited internal control and legislative compliance reports from all of its affiliated organizations as required by its operating agreements.

Regional Health Authorities - Disaster recovery plan needed

Your committee concurred with recommendation **2C-5** that the Keewatin Yatthé, Prince Albert Parkland, and Sun Country Regional Health Authorities prepare information technology disaster recovery plans.

Regional Health Authorities - Information technology policies and procedures needed

The committee concurred with recommendation **2C-6** that the Heartland, Keewatin Yatthé, and Prince Albert Parkland Regional Health Authorities establish information technology policies and procedures that are based on a threat and risk analysis.

Prince Albert Parkland Regional Health Authority - Immunization rates for two-year olds

Your committee concurred with recommendation **2D-1** that the Prince Albert Parkland Regional Health Authority work with First Nations and federal health agencies to maximize access to immunization for children in the region. Your committee noted that the Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

Your committee concurred with recommendation **2D-2** that the Prince Albert Parkland Regional Health Authority set target immunization coverage rates for children in the region and develop plans to achieve those targets. Your committee noted that the Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

Your committee concurred with recommendation **2D-3** that the Prince Albert Parkland Regional Health Authority regularly report to its board an analysis of the causes of its low immunization coverage rate.

Your committee concurred with recommendation **2D-4** that the Ministry of Health adjust its immunization performance measure so that it calculates the measure it has defined. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Saskatchewan Association of Health Organizations – SAHO needs to monitor the IPFE service provider

Your committee concurred with recommendation **2E-1** that the Saskatchewan Association of Health Organizations (SAHO) monitor the security controls of its Internet Personnel Front End service provider to protect SAHO's systems and data. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

SAHO needs to monitor its external network service provider

Your committee concurred with recommendation **2E-2** that the Saskatchewan Association of Health Organizations (SAHO) monitor the security controls of its external network service provider to protect SAHO's systems and data. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

SAHO needs to strengthen security for its payroll system

Your committee concurred with recommendation **2E-3** that the Saskatchewan Association of Health Organizations only allow authorized users access to its systems and data, follow established password standards, and protect its systems from known security risks. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

SAHO needs to appropriately test and document payroll system changes

Your committee concurred with recommendation **2E-4** that the Saskatchewan Association of Health Organizations appropriately test and document payroll system changes. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

Chapter 6 – 2007 Report of the Provincial Auditor (Volume 1)

Saskatchewan Association of Health Organizations – Segregation of duties

Your committee concurred with recommendation **6-1** that the Saskatchewan Association of Health Organizations immediately record receipts and restrict cheques for deposit only to its bank account. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Your committee concurred with recommendation **6-2** that the Saskatchewan Association of Health Organizations segregate the duties of employees handling receipts and recording entries into the accounting system. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Saskatchewan Association of Health Organizations - Approval of reconciliations and adjustments to accounting records

Your committee concurred with recommendation **6-3** that the Saskatchewan Association of Health Organizations independently review and approve all bank reconciliations. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Your committee concurred with recommendation **6-4** that the Saskatchewan Association of Health Organizations independently review and approve all journal entries. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Saskatchewan Association of Health Organizations – Approval of payments

Your committee concurred with recommendation 6-5 the Saskatchewan Association of Health Organizations follow its policy that payments be reviewed and approved by two authorized employees. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Your committee concurred with recommendation 6-6 that the Saskatchewan Association of Health Organizations segregate the duties of employees that approve changes to eligible suppliers, record payments to suppliers, and approve payments to suppliers. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Saskatchewan Association of Health Organizations – Approval of disability income payments

Your committee concurred with recommendation 6-7 that the Saskatchewan Association of Health Organizations segregate the duties of employees that record new disability income claims from those who approve these claims for payment. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Saskatchewan Association of Health Organizations – Contributions need monitoring

Your committee concurred with recommendation 6-8 that the Saskatchewan Association of Health Organizations determine, each month, that all contributions owed are collected for the benefit plans it administers. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

Saskatchewan Association of Health Organizations – Financial reports for administered benefit plans needed

Your committee concurred with recommendation 6-9 the Saskatchewan Association of Health Organizations regularly update its accounting records for its administered benefit plans.

Your committee concurred with recommendation 6-10 that the Saskatchewan Association of Health Organizations use interim financial reports to monitor its administered benefits plans.

Saskatchewan Association of Health Organizations – Investment policies needed

Your committee concurred with recommendation 6-11 that the Saskatchewan Association of Health Organizations have investment policies for its dental, extended health, and group life insurance plans. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

Five Hills Regional Health Authority – Providing learning opportunities about focusing on outcomes

Your committee concurred with recommendation 6-12 that the Five Hills Health Region routinely provide its managers with opportunities to learn about outcome-oriented management (i.e., about selecting useful targets, analyzing results in the short, medium, and long term, and using performance information).

Five Hills Regional Health Authority – Analyzing results

Your committee concurred with recommendation 6-13 that the Five Hills Health Region prepare, at least annually, written progress reports for its strategic priorities that include analysis of results (i.e. activities and outcomes). Analysis should compare actual results to baselines and planned targets, include forecasts, and explain why the results vary from the plan.

Five Hills Regional Health Authority – Using reports to align resources

Your committee concurred with recommendation 6-14 that the Five Hills Health Region support its decisions to align resources to expected outcomes using reports that analyze progress toward planned priorities.

Chapter 11 – 2007 Report of the Provincial Auditor (Volume 3)

Monitoring performance needs improvement

Your committee concurred with recommendation 11A-1 that the Ministry of Health:

- Obtain timely and complete performance information from health agencies
- Review the information to ensure that public money is used for the intended purposes

Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Control of capital assets needs improvement – Capital construction process needed

Your committee concurred with recommendation 11A-2 that the Ministry of Health establish processes to monitor capital construction grants provided to private sector agencies.

Better control over employees' pay needed

Your committee concurred with recommendation 11A-3 that the Ministry of Health adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Saskatchewan Association of Health Organizations - Approval of payments

Your committee concurred with recommendation 11A-4 that the Saskatchewan Association of Health Organizations follow its policy that payments have adequate support when making payments for the Provincial Employment Strategy Committee. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

Your committee concurred with recommendation 11A-5 that the Saskatchewan Association of Health Organizations make a service agreement with the Provincial Employment Strategy Committee for the services SAHO provides. Your committee noted that the Saskatchewan Association of Health Organizations has complied with the recommendation.

North Sask. Laundry & Support Services Ltd. – Revenue reconciliation needed

Your committee concurred with recommendation 11A-6 that the North Sask. Laundry and Support Services Ltd. have processes to bill for all laundry services. Your committee noted that the North Sask. Laundry & Support Services Ltd. is making progress towards complying with the recommendation.

Regional Health Authorities – Financial control over bank accounts needed

Your committee concurred with recommendation 11C-1 that the Mamawetan Churchill River Regional Health Authority follow its processes to control its bank accounts when making payments to employees and vendors. Your committee noted that the Mamawetan Churchill River Regional Health Authority has complied with the recommendation.

Your committee concurred with recommendation 11C-2 that the Cypress Regional Health Authority control its bank accounts when making payments to employees. Your committee noted that the Cypress Regional Health Authority is making progress towards complying with the recommendation.

Regional Health Authorities – Information technology policies and procedures needed

Your committee concurred with recommendation **11C-3** that the Sun Country Regional Health Authority establish information technology policies and procedures based on a threat and risk analysis. Your committee noted that the Sun Country Regional Health Authority is making progress towards complying with the recommendation.

Regional Health Authorities – Physical computer security controls inadequate

Your committee concurred with recommendation **11C-4** that the Keewatin Yatthé Regional Health Authority adequately secure its computer room. Your committee noted that the Keewatin Yatthé Regional Health Authority has complied with the recommendation.

Hospital-acquired infections – Expectations, updates and communication

Your committee concurred with recommendation **11D-1** that the Sunrise Regional Health Authority develop a regional infection control plan to guide the prevention of hospital-acquired infections. Your committee noted that the Sunrise Regional Health Authority is making progress towards complying with the recommendation.

Hospital-acquired infections – Adopting methods and training staff

Your committee concurred with recommendation **11D-2** that the Sunrise Regional Health Authority provide guidance to help staff fully identify, investigate, analyze and report hospital-acquired infections. Your committee noted that the Sunrise Regional Health Authority is making progress towards complying with the recommendation.

Hospital-acquired infections – Informing relevant partners about infection risks or trends

Your committee concurred with recommendation **11D-3** that the Sunrise Regional Health Authority focus its actions to prevent and manage hospital-acquired infections by reporting and monitoring:

- The rates and causes of hospital-acquired infections
- Progress toward targets by type of infection

Your committee noted that the Sunrise Regional Health Authority is making progress towards complying with the recommendation.

Public eating establishment inspections – Compliance with inspection timeframes

Your committee concurred with recommendation **11E-1** that the Sun Country Regional Health Authority comply with the timeframes required by the Public Health Inspection Work Guide for re-inspections of eating establishments. Your committee noted that the Sun Country Regional Health Authority has complied with the recommendation.

IT security – Show management commitment to security

Your committee concurred with recommendation **11F-1** that the Health Information Solutions Centre of the Ministry of Health approve and implement its draft security policies and procedures. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

Your committee concurred with recommendation **11F-2** that the Health Information Solutions Centre of the Ministry of Health monitor the security of systems and data by reviewing regular reports on the adequacy of its controls. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

Your committee concurred with recommendation 11F-3 that the Health Information Solutions Centre of the Ministry of Health meet its service level commitments to its clients related to firewall management and disaster recovery. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

IT security – Protect client systems and data from unauthorized access

Your committee concurred with recommendation 11F-4 that the Health Information Solutions Centre of the Ministry of Health follow its procedures for controlling user access to systems and data. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

Your committee concurred with recommendation 11F-5 that the Health Information Solutions Centre of the Ministry of Health protect systems and data from security threats by adequately configuring, updating and monitoring its computers and network equipment. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

IT security – Ensure client systems and data are available for operation

Your committee concurred with recommendation 11F-6 that the Health Information Solutions Centre of the Ministry of Health have an approved and tested disaster recovery plan for systems and data. Your committee noted that the Health Information Solutions Centre of the Ministry of Health is making progress towards complying with the recommendation.

Chapter 7 – 2008 Report of the Provincial Auditor (Volume 1)

Processes to correct data errors in the Surgical Care Network Registry should be followed

Your committee concurred with recommendation 7-1 that the Ministry of Health and the Regina Qu'Appelle Regional Health Authority follow established processes to correct data errors in the Saskatchewan Surgical Care Network Registry. Your committee noted that the Ministry of Health and the Regina Qu'Appelle Regional Health Authority have complied with the recommendation.

Processes to book patients into Surgical Care Network Registry should be monitored

Your committee concurred with recommendation 7-2 that the Ministry of Health and the Regina Qu'Appelle Regional Health Authority periodically monitor how well surgeons follow the established processes to book patients in the Saskatchewan Surgical Care Network Registry and encourage them to follow the processes. Your committee noted that the Ministry of Health and the Regina Qu'Appelle Regional Health Authority are making progress towards complying with the recommendation.

Sufficient information on the surgical wait times report should be disclosed to improve understanding

Your committee concurred with recommendation 7-3 that the Ministry of Health disclose sufficient information in the surgical wait times report so that readers can better understand the limitations of the information presented. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Chapter 10 – 2008 Report of the Provincial Auditor (Volume 3)

Public accountability needed

Your committee concurred with recommendation 10A-1 that the Ministry of Health give the Legislative Assembly annual reports including audited financial statements for the Saskatchewan Health Employees Pension Plan and the Saskatchewan Association of Health Organizations and its administered benefit plans.

Segregation of duties needed

Your committee concurred with recommendation **10A-2** that the Ministry of Health properly segregate duties of its employees responsible for the disbursement or expenditure of public money to help prevent errors or fraud. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Service agreement required

Your committee concurred with recommendation **10A-3** that the Ministry of Health make an agreement with the Public Service Commission for providing payroll services. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

North Sask. Laundry & Support Services Ltd. – Controls over payments needed

Your committee concurred with recommendation **10A-4** that the management of North Sask. Laundry & Support Services Ltd. approve all payments to vendors. Your committee noted that the management of North Sask. Laundry & Support Services Ltd. is making progress towards complying with the recommendation.

Prairie North Regional Health Authority and Kelsey Trail Regional Health Authority – Bank accounts need controlling

Your committee concurred with recommendation **10B-1** that Prairie North Regional Health Authority and Kelsey Trail Regional Health Authority follow their processes to control bank accounts when making payments to employees. Your committee noted that the Prairie North Regional Health Authority and Kelsey Trail Regional Health Authority are making progress towards complying with the recommendation.

Prince Albert Parkland Regional Health Authority- Bank accounts need controlling

Your committee concurred with recommendation **10B-2** that the Prince Albert Parkland Regional Health Authority follow its processes for reconciling its recorded bank balances to the bank's records promptly. Your committee noted that the Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

Cypress Regional Health Authority –Written policies and procedures required

Your committee concurred with recommendation **10B-3** that Cypress Regional Health Authority establish complete written financial management policies and procedures. Your committee noted that the Cypress Regional Health Authority is making progress towards complying with the recommendation.

Regina Qu'Appelle Regional Health Authority – Internal audit function needed

Your committee concurred with recommendation **10B-4** that Regina Qu'Appelle Regional Health Authority Board implement an internal audit function.

Keewatin Yatthé Regional Health Authority and Prairie North Regional Health Authority – Capital assets need controlling

Your committee concurred with recommendation **10B-5** that Keewatin Yatthé Regional Health Authority and Prairie North Regional Health Authority periodically count their capital assets and agree their capital asset records to their accounting records regularly.

Prince Albert Parkland Regional Health Authority – Affiliate reporting required

Your committee concurred with recommendation **10B-6** that Prince Albert Parkland Regional Health Authority obtain all the required reports from its affiliates in a timely manner.

Saskatchewan Cancer Agency – Timely annual report needed

Your committee concurred with recommendation **10C-1** that the Saskatchewan Cancer Agency give its annual report to the Legislative Assembly by the date required by *The Tabling of Documents Act, 1991*. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Saskatchewan Cancer Agency – Show management commitment to security

Your committee concurred with recommendation **10C-2** that the Saskatchewan Cancer Agency monitor its information technology service provider to ensure its systems and data are adequately protected. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Saskatchewan Cancer Agency – Protect systems and data from unauthorized access

Your committee concurred with recommendation **10C-3** that the Saskatchewan Cancer Agency follow its policies for accessing computer systems and data. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Your committee concurred with recommendation **10C-4** that the Saskatchewan Cancer Agency adequately protect its wireless computer systems against unauthorized access. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Your committee concurred with recommendation **10C-5** that the Saskatchewan Cancer Agency protect its computer systems and data by updating (patching) its computers against known security weaknesses. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Your committee concurred with recommendation **10C-6** that the Saskatchewan Cancer Agency protect its information technology systems and data by adequately monitoring its systems and data for security threats. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Saskatchewan Cancer Agency – Keep systems and data available for operation

Your committee concurred with recommendation **10C-7** that the Saskatchewan Cancer Agency adequately test its disaster recovery plan. Your committee noted that the Saskatchewan Cancer Agency is making progress towards complying with the recommendation.

Cypress Regional Health Authority IT security – Show management commitment to security

Your committee concurred with recommendation **10D-1** that the Cypress Regional Health Authority formally assess the threats and risks to its information technology systems and data.

Your committee concurred with recommendation **10D-2** that the Cypress Regional Health Authority monitor the security of its information technology systems and data.

Cypress Regional Health Authority IT security - Protect systems and data from unauthorized access

Your committee concurred with recommendation **10D-3** that the Cypress Regional Health Authority establish and follow its policies and procedures for granting and removing user access to computer systems and data.

Your committee concurred with recommendation **10D-4** that the Cypress Regional Health Authority configure its computer systems and data to protect them from external threats including theft or loss.

Your committee concurred with recommendation **10D-5** that the Cypress Regional Health Authority physically protect its computer systems and data from loss or damage.

Cypress Regional Health Authority IT security – Keep systems and data available for operation

Your committee concurred with recommendation **10D-6** that the Cypress Regional Health Authority complete, approve, and test its disaster recovery plan.

Cypress Regional Health Authority IT security – Maintain the integrity of systems and data

Your committee concurred with recommendation **10D-7** that the Cypress Regional Health Authority implement adequate policies and procedures for managing changes to computer systems and data.

Reducing workplace injuries

Your committee concurred with recommendation **10F-1** that the Ministry of Health set long-term, provincial targets to reduce the rate and severity of health-sector workplace injuries. Your committee noted that the Ministry of Health is making progress towards complying with the recommendation.

17. HIGHWAYS AND TRANSPORTATION

Chapter 12 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation **12-1** that the Ministry of Highways and Infrastructure adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

Process to monitor user access to MIDAS HR/Payroll required

Your committee concurred with recommendation **12-2** that the Ministry of Highways and Infrastructure monitor roles assigned to users in its human resource / payroll system. Your committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

Remove network user access from former employees

Your committee concurred with recommendation **12-3** that the Ministry of Highways and Infrastructure promptly remove computer network access from former employees. Your committee noted that the Ministry of Highways and Infrastructure has complied with the recommendation.

Information technology agreement required

Your committee concurred with recommendation **12-4** that the Ministry of Highways and Infrastructure complete an agreement with the Information and Technology Office for information technology services. Your committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

Business continuity plan required

Your committee concurred with recommendation **12-5** that the Ministry of Highways and Infrastructure prepare a complete business continuity plan. Your committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

18. HIGHWAYS AND INFRASTRUCTURE

Chapter 11 – 2008 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

19. INDUSTRY AND RESOURCES

Chapter 21 – 2006 Report of the Provincial Auditor (Volume 3)

Better human resource plan needed

Your committee concurred with recommendation 21-1 that the Ministry of Energy and Resources improve its human resource plan by documenting its future human resource needs (number, type, and location of employees and required competencies) to meet the Ministry's goals and objectives. Your committee noted that the Ministry of Energy and Resources is making progress towards complying with the recommendation.

Your committee concurred with recommendation 21-2 that the Ministry of Energy and Resources improve its human resource plan by documenting what resources it requires and when to meet its human resource needs. Your committee noted that the Ministry of Energy and Resources is making progress towards complying with the recommendation.

Your committee concurred with recommendation 21-3 that the Ministry of Energy and Resources improve its human resource plan by assigning responsibility to staff to implement planned strategies to meet its human resource needs. Your committee noted that the Ministry of Energy and Resources is making progress towards complying with the recommendation.

Chapter 13 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 13-1 that the Ministry of Energy and Resources adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Energy and Resources is making progress towards complying with the recommendation.

20. INFORMATION TECHNOLOGY OFFICE

Chapter 14 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 14-1 that the Information Technology Office adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

Chapter 12 – 2008 Report of the Provincial Auditor (Volume 3)

Improvements to human resource plan needed

Your committee concurred with recommendation 12-1 that the Information Technology Office's human resource plan:

- quantify its future human resource needs
- provide details on the human resource gap between actual and required resources
- provide measurable indicators and targets for its key strategies
- provide details on plans to implement the major strategies

Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

Show management commitment to security

Your committee concurred with recommendation 12-2 that the Information Technology Office establish information technology security policies for its clients. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

21. JUSTICE

Chapter 15 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 15-1 that the Ministry of Justice and Attorney General adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Compliance with *The Police Act, 1990* needed

Your committee concurred with recommendation 15-2 that the Ministry of Justice and Attorney General charge municipalities for the cost of policing services in accordance with *The Police Regulations*. Your committee noted that Ministry of Justice and Attorney General has complied with the recommendation.

Saskatchewan Financial Services Commission – Determine which complaints to investigate

Your committee concurred with recommendation 15-3 that the members of the Saskatchewan Financial Services Commission establish a formal system to focus investigative resources on timely attention to the most significant complaints. Your committee noted that Saskatchewan Financial Services Commission is making progress towards complying with the recommendation.

Saskatchewan Financial Services Commission – Conduct the investigation

Your committee concurred with recommendation 15-4 that the members of the Saskatchewan Financial Services Commission establish standards for planning, conducting and reviewing investigations into complaints from the investing public. Your committee noted that Saskatchewan Financial Services Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 15-5 that the members of the Saskatchewan Financial Services Commission monitor all investigations of complaints from the investing public including those referred to self-regulatory organizations. Your committee noted that Saskatchewan Financial Services Commission is making progress towards complying with the recommendation.

Saskatchewan Financial Services Commission – Monitor the effectiveness of securities complaints process

Your committee concurred with recommendation 15-6 that the members of the Saskatchewan Financial Services Commission require and review sufficient information about investigations of complaints from the investing public to carry out their responsibilities. Your committee noted that Saskatchewan Financial Services Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 15-7 that the members of the Saskatchewan Financial Services Commission set performance targets to help measure progress towards objectives. Your committee noted that Saskatchewan Financial Services Commission is making progress towards complying with the recommendation.

22. JUSTICE AND ATTORNEY GENERAL

Chapter 8 – 2008 Report of the Provincial Auditor (Volume 1)

Saskatchewan Legal Aid Commission – Show management commitment to security

Your committee concurred with recommendation 8-1 that the Saskatchewan Legal Aid Commission update its information technology security policies and procedures based on a risk assessment. Your committee noted that Saskatchewan Legal Aid Commission is making progress towards complying with the recommendation.

Saskatchewan Legal Aid Commission – Protect systems and data from unauthorized access

Your committee concurred with recommendation 8-2 that the Saskatchewan Legal Aid Commission physically secure network computers (servers) located in its area offices. Your committee noted that Saskatchewan Legal Aid Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 8-3 that the Saskatchewan Legal Aid Commission follow its password standards and monitor user access for its systems. Your committee noted that Saskatchewan Legal Aid Commission is making progress towards complying with the recommendation.

Your committee concurred with recommendation 8-4 that the Saskatchewan Legal Aid Commission adequately configure, update, and monitor its computers and network equipment. Your committee noted that Saskatchewan Legal Aid Commission is making progress towards complying with the recommendation.

Saskatchewan Legal Aid Commission – Keep systems and data available for operation

Your committee concurred with recommendation 8-5 that the Saskatchewan Legal Aid Commission adequately store, secure, and test its backups of information stored on its computers.

Your committee concurred with recommendation 8-6 that the Saskatchewan Legal Aid Commission develop and test a disaster recovery plan for its information systems and data.

Chapter 13 – 2008 Report of the Provincial Auditor (Volume 3)

Fines not in accordance with legislation

Your committee concurred with recommendation 13-1 that the Ministry of Justice and Attorney General work with the Ministry of Corrections, Public Safety and Policing to ensure the fine for the voluntary payment option on issued tickets complies with the law. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Compliance with credit card security standards

Your committee concurred with recommendation 13-2 that the Ministry of Justice and Attorney General secure credit card information in accordance with the credit card industry's security standards. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Segregation of duties needed

Your committee concurred with recommendation 13-3 that the Ministry of Justice and Attorney General properly segregate the duties of its employees to ensure they cannot authorize payments to themselves. Your committee noted that the Ministry of Justice and Attorney General has complied with the recommendation.

Judges' disability program needs proper accounting

Your committee concurred with recommendation 13-4 that the Ministry of Justice and Attorney General determine and record in its accounting records the long-term disability benefit liability and the related expense for disabled judges. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Better information technology processes needed

Your committee concurred with recommendation 13-5 that the Ministry of Justice and Attorney General sign an adequate agreement on disaster recovery and security with the Information Technology Office. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Your committee concurred with recommendation 13-6 that the Ministry of Justice and Attorney General prepare strategic and operational information technology plans. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Your committee concurred with recommendation 13-7 that the Ministry of Justice and Attorney General adequately monitor the security and availability of its information technology systems and data. Your committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

23. LEARNING

Chapter 7– 2007 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Chapter 16 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 16-1 that the Ministry of Education adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Education is making progress towards complying with the recommendation.

User access

Your committee concurred with recommendation 16-2 that the Ministry of Education follow its established procedures for user access to its systems and data. Your committee noted that the Ministry of Education has complied with the recommendation.

24. LIQUOR AND GAMING AUTHORITY

Chapter 8 – 2006 Report of the Provincial Auditor (Volume 3)

Evaluate human resource capacity against needs

Your committee concurred with recommendation 8A-1 that the Liquor and Gaming Authority document and communicate potential competency gaps. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Design strategies to address competency gaps

Your committee concurred with recommendation 8A-2 that the Liquor and Gaming Authority document employees' career goals and action plans as part of its staff performance and development process. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Monitor and evaluate progress

Your committee concurred with recommendation 8A-3 that the Liquor and Gaming Authority document and monitor the progress of its succession strategies.

Chapter 8 – 2007 Report of the Provincial Auditor (Volume 1)

Saskatchewan Indian Gaming Authority Inc. – Project management processes for the Dakota Dunes Casino

Your committee concurred with recommendation 8-1 that the Saskatchewan Indian Gaming Authority have adequate project plans before starting major construction projects. The committee noted that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.

Your committee concurred with recommendation 8-2 that the Saskatchewan Indian Gaming Authority finalize financing arrangements before starting major construction projects. Your committee noted that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.

Your committee concurred with recommendation 8-3 that the Saskatchewan Indian Gaming Authority have dispute resolution processes with its key partners before starting major construction projects.

Your committee concurred with recommendation 8-4 that the Saskatchewan Indian Gaming Authority provide the Board of Directors complete and accurate progress reports on major construction projects. Your committee noted that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.

Chapter 17 – 2007 Report of the Provincial Auditor (Volume 3)

Employees need better training and guidance

Your committee concurred with recommendation 17A-1 that the Liquor and Gaming Authority improve employee training so that employees understand and follow approved policies and procedures. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Compliance with approved information technology policies needed

Your committee concurred with recommendation 17A-2 that the Liquor and Gaming Authority follow its approved information technology policies and procedures. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Chapter 14 – 2008 Report of the Provincial Auditor (Volume 3)

Continual monitoring of SIGA operations needed

Your committee concurred with recommendation 14A-1 that the Liquor and Gaming Authority establish adequate processes to monitor Saskatchewan Indian Gaming Authority Inc.'s compliance with casino revenue and cash reconciliation procedures to safeguard public money at new casinos. Your committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

Saskatchewan Indian Gaming Authority Inc. - Processes need improvement for ancillary operations

Your committee concurred with recommendation 14B-1 that the Saskatchewan Indian Gaming Authority Inc. establish adequate processes to control its ancillary operations. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

Saskatchewan Indian Gaming Authority Inc. - Disaster recovery plan needed

Your committee concurred with recommendation 14B-2 that the Saskatchewan Indian Gaming Authority Inc. prepare a complete disaster recovery plan and assess the need for a business continuity plan. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

Saskatchewan Indian Gaming Authority Inc. - Training and supervision of employees

Your committee concurred with recommendation 14B-3 that the Saskatchewan Indian Gaming Authority Inc. provide adequate training and supervision to employees at new casinos on established processes to safeguard public money. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

25. NORTHERN AFFAIRS

Chapter 18 – 2007 Report of the Provincial Auditor (Volume 3)

Complete policies and procedures for loan and grant programs needed

Your committee concurred with recommendation 18-1 that the Ministry of First Nations and Métis Relations document and communicate to employees its processes to administer its loan and grant programs. Your committee noted that the Ministry of First Nations and Métis Relations is making progress towards complying with the recommendation.

Proper segregation of duties needed

Your committee concurred with recommendation 18-2 that the Ministry of First Nations and Métis Relations ensure that employees who approve loans do not have authority to record transactions related to those loans. Your committee noted that the Ministry of First Nations and Métis Relations is making progress towards complying with the recommendation.

Better control over employees' pay needed

Your committee concurred with recommendation 18-3 that the Ministry of First Nations and Métis Relations adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of First Nations and Métis Relations is making progress towards complying with the recommendation.

Service agreement needed

Your committee concurred with recommendation 18-4 that the Ministry of First Nations and Métis Relations make an appropriate service agreement with its payroll services provider. Your committee noted that the Ministry of First Nations and Métis Relations has complied with the recommendation.

26. PROPERTY MANAGEMENT

Chapter 10 – 2006 Report of the Provincial Auditor (Volume 3)

Better monitoring of procurement cards needed

Your committee concurred with recommendation 10-1 that the Ministry of Government Services segregate the duties of employees who make purchases using procurement cards by removing their ability to approve payment for those purchases. Your committee noted that the Ministry of Government Services has complied with the recommendation.

Improving the reconciliation process

Your committee concurred with recommendation 10-2 that the Ministry of Government Services prepare and independently review and approve all significant reconciliations promptly. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Information technology security policies and procedures need to be followed

Your committee concurred with recommendation 10-3 that the Ministry of Government Services follow its established information technology policies and procedures. Your committee noted that the Ministry of Government Services has complied with the recommendation.

Chapter 19 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 19-1 that the Ministry of Government Services adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Follow information technology security policies and procedures

Your committee concurred with recommendation 19-2 that the Ministry of Government Services have an information technology strategic plan. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Business continuity plan needed

Your committee concurred with recommendation 19-3 that the Ministry of Government Services have a complete business continuity plan. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

Better human resource plan needed

Your committee concurred with recommendation 19-4 that the Ministry of Government Services improve its human resource plan by providing measurable indicators and targets for its key strategies. Your committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

27. PUBLIC SERVICE COMMISSION

Chapter 20 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employee's pay needed

Your committee concurred with recommendation 20-1 that the Public Service Commission adequately review the payroll for accuracy prior to paying its employees to ensure that all employees' pay is approved in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Public Service Commission is making progress towards complying with the recommendation.

Protect MIDAS HR/Payroll systems and data from unauthorized access

Your committee concurred with recommendation 20-2 that the Public Service Commission have policies and procedures for monitoring user access to MIDAS HR/Payroll. Your committee noted that the Public Service Commission has complied with the recommendation.

Ensure MIDAS HR/Payroll systems and data are available for operation

Your committee concurred with recommendation 20-3 that the Public Service Commission test its disaster recovery plan for MIDAS HR/Payroll. Your committee noted that the Public Service Commission has complied with the recommendation.

Ensure the integrity of the MIDAS HR/Payroll systems and data

Your committee concurred with recommendation 20-4 that the Public Service Commission document and test changes to the MIDAS HR/Payroll system. Your committee noted that the Public Service Commission has complied with the recommendation.

Your committee concurred with recommendation 20-5 that the Public Service Commission provide user agencies with reports from MIDAS HR/Payroll to help them monitor the accuracy of payroll and approve payroll payments in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Public Service Commission has complied with the recommendation.

Chapter 9 – 2008 Report of the Provincial Auditor (Volume 1)

Protect MIDAS HR/Payroll systems and data from unauthorized access

Your committee concurred with recommendation 9-1 that the Public Service Commission have policies and procedures for monitoring user access to MIDAS HR/Payroll. Your committee noted that the Public Service Commission has complied with the recommendation.

Maintain the integrity of the MIDAS HR/Payroll systems and data

Your committee concurred with recommendation 9-2 that the Public Service Commission provide user agencies with written guidance on the processing and approval of payroll payments in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Public Service Commission has complied with the recommendation.

Your committee concurred with recommendation 9-3 that the Public Service Commission provide user agencies with reports from MIDAS HR/Payroll that will help them monitor the accuracy of payroll and approve payroll payments in accordance with *The Financial Administration Act, 1993*. Your committee noted that the Public Service Commission has complied with the recommendation.

Chapter 15 – 2008 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

28. REGIONAL ECONOMIC AND CO-OPERATIVE DEVELOPMENT

Chapter 21 – 2007 Report of the Provincial Auditor (Volume 3)

Better control over employees' pay needed

Your committee concurred with recommendation 21-1 that Enterprise Saskatchewan adequately review the payroll for accuracy prior to paying its employees to ensure that it approves all employees' pay in accordance with *The Financial Administration Act, 1993*. Your committee noted that Enterprise Saskatchewan is making progress towards complying with the recommendation.

Payments to Saskatchewan Snowmobile Fund made without approval

Your committee concurred with recommendation 21-2 that Enterprise Saskatchewan obtain Order in Council approval for agreements where it is liable to make payments greater than \$50,000 as required by *The Economic and Cooperative Development Act*. Your committee noted that Enterprise Saskatchewan has complied with the recommendation.

29. SASKATCHEWAN GAMING CORPORATION

Chapter 9 – 2006 Report of the Provincial Auditor (Volume 3)

Compliance with policies and procedures needed

Your committee concurred with recommendation 9-1 that the Saskatchewan Gaming Corporation comply with approved policies relating to employees' performance evaluations, code of conduct, and marketing promotions. Your committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

Better human resource plan needed

Your committee concurred with recommendation 9-2 that the Saskatchewan Gaming Corporation improve its human resource plan by prioritizing its key human resource risks, analyzing human resource gaps, and setting out plans to address human resource gaps. Your committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

Better monitoring of slot machines needed

Your committee concurred with recommendation 9-3 that the Saskatchewan Gaming Corporation promptly establish and communicate revised rules and procedures when it makes changes to its systems. The committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

Project management system

Your committee concurred with recommendation 9-4 that the Saskatchewan Gaming Corporation provide complete and accurate reports on the project's progress to senior management and the Board of Directors. Your committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

Your committee concurred with recommendation 9-5 that the Saskatchewan Gaming Corporation establish a process to monitor and track how well it achieved the benefits it set out for the project. Your committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

Your committee concurred with recommendation 9-6 that the Saskatchewan Gaming Corporation establish a process to document the results of testing of new systems and to track and document the follow up of all risks before systems become operational. Your committee noted that the Saskatchewan Gaming Corporation is making progress towards complying with the recommendation.

30. SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

Chapter 10 – 2008 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

31. SASKATCHEWAN RESEARCH COUNCIL

Chapter 24 – 2007 Report of the Provincial Auditor (Volume 3)

Information technology processes need improvement

Your committee concurred with recommendation 24-1 that the Saskatchewan Research Council implement security controls to reduce information technology risks to an acceptable level. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Your committee concurred with recommendation 24-2 that the Saskatchewan Research Council test its information technology disaster recovery plan. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Chapter 11 – 2008 Report of the Provincial Auditor (Volume 1)

Identification of intellectual property

Your committee concurred with recommendation 11-1 that the Saskatchewan Research Council complete its central recording of all significant intellectual property. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Management of ownership

Your committee concurred with recommendation 11-2 that the Saskatchewan Research Council make an agreement with its wholly-owned company (subsidiary) for ownership and management of intellectual property. Your committee noted that the Saskatchewan Research Council is in the process of winding down this wholly-owned subsidiary and will assume responsibility for managing the intellectual property of the subsidiary.

Monitoring and protection

Your committee concurred with recommendation 11-3 that the Saskatchewan Research Council follow its policy to regularly verify that it complies with software licences. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Your committee concurred with recommendation 11-4 that the Saskatchewan Research Council follow its policy to ensure employees obtain written approval before publicly releasing information that relates to intellectual property. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Evaluation and reporting

Your committee concurred with recommendation 11-5 that the Saskatchewan Research Council implement performance measures to help it manage intellectual property. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

Chapter 17 – 2008 Report of the Provincial Auditor (Volume 3)

Approval of journal entries

Your committee concurred with recommendation 17-1 that the Saskatchewan Research Council independently review and approve all journal entries. Your committee noted that the Saskatchewan Research Council is making progress towards complying with the recommendation.

32. SOCIAL SERVICES

Chapter 18 – 2008 Report of the Provincial Auditor (Volume 3)

Segregation of employees' duties

Your committee concurred with recommendation 18-1 that the Ministry of Social Services properly segregate duties of its employees responsible for the disbursement or expenditure of public money to help prevent errors or fraud. Your committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Monitoring of ITO security

Your committee concurred with recommendation 18-2 that the Ministry of Social Services monitor the effectiveness of the Information Technology Office's security to protect the Ministry's computer systems and data.

Multi-year information technology plan required

Your committee concurred with recommendation 18-3 that the Ministry of Social Services establish an adequate information technology plan. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Protecting children in care

Your committee concurred with recommendation 18-4 that the Ministry of Social Services implement a system to know how many children are the Minister's responsibility, who they are, and where they live.

Foster care providers

Your committee concurred with recommendation 18-5 that the Ministry of Social Services follow its policies to review and approve foster homes when placing more than four children in the foster home.

Caring for children residing on reserves - Monitoring compliance

Your committee concurred with recommendation 18-6 that the Ministry of Social Services make agreements with First Nations Child and Family Services agencies to require timely and relevant information to ensure proper care for children who are wards of the Minister.

Your committee concurred with recommendation 18-7 that the Ministry of Social Services adequately monitor the First Nations Child and Family Services agencies' compliance with the Ministry's standards for approval of out-of-home care providers.

Your committee concurred with recommendation 18-8 that the Ministry of Social Services implement a process to ensure the adequacy of First Nations Child and Family Services agencies' long-term case planning for children who are wards of the Minister.

Your committee concurred with recommendation 18-9 that the Ministry of Social Services seek regular personal contact with children who are wards of the Minister and regularly review the First Nations Child and Family Services agencies' child protection files.

33. STANDING COMMITTEE ON PUBLIC ACCOUNTS

Chapter 25 – 2007 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations on which to report.

Chapter 21 – 2008 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations on which to report.

34. WORKERS' COMPENSATION BOARD

Chapter 9 – 2007 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Chapter 19 – 2008 Report of the Provincial Auditor (Volume 3)

Injury prevention and safety

Your committee concurred with recommendation **19-1** that the Workers' Compensation Board formally communicate its information needs for the industrial safety program to the Ministry of Advanced Education, Employment and Labour.

Your committee concurred with recommendation **19-2** that the Workers' Compensation Board establish processes for assessing the costs and impact of the industrial safety program on the Workers' Compensation Board's injury prevention and safety programs.

Your committee concurred with recommendation **19-3** that the Workers' Compensation Board management report its assessment of the impact of the industrial safety program on the injury prevention and safety to the members of the Board.

Your committee concurred with recommendation **19-4** that the Workers' Compensation Board ensure there is Order in Council approval for payment of the industrial safety program costs before paying those costs.

Your committee concurred with recommendation **19-5** that the Workers' Compensation Board document its analysis of the effectiveness of its injury prevention and safety programs and document any changes required.

Appendix

Provincial Auditor's Office

Fred Wendel, Provincial Auditor

Brian Atkinson, Assistant Provincial Auditor
Bashar Ahmad, Deputy Provincial Auditor
Judy Ferguson, Deputy Provincial Auditor
Mike Heffernan, Deputy Provincial Auditor
Ed Montgomery, Deputy Provincial Auditor
Mark Anderson, Principal
Angèle Borys, Principal – Support Services
Kelly Deis, Principal
Charlene Drotar, Principal
Rod Grabarczyk, Principal
Jane Knox, Principal
Jeff Kress, Principal
Kim Lowe, Principal
Andrew Martens, Principal
Glen Nyhus, Principal
Carolyn O'Quinn, Principal
Corrine Rybchuk, Principal
Victor Schwab, Principal
Regan Sommerfeld, Principal
Rosemarie Volk, Principal
Leslie Wendel, Principal
Bill Harasymchuk, Manager
Melanie Heebner, Manager
Angie Hungle, Manager
Trevor St. John, Manager
Jason Shaw, Manager
Sandra Walker, Manager, Administration
Heather Tomlin, Data Systems Administrator
Scott Hamilton, Auditor
Stephanie Toth, Auditor

Provincial Comptroller's Office

Terry Paton, Provincial Comptroller

Chris Bayda, Executive Director, Financial Management Branch
Larry Boys, Manager, Financial Management Branch

Witnesses

Department of Corrections and Public Safety

Maureen Lloyd, Assistant Deputy Minister, Adult Corrections
Mae Boa, Executive Director, Management Services
Duane McKay, Director, Public Safety and Sask911
Mieka Torgrimson, Coordinator, Provincial Disaster Assistance Program

Department of Finance

Doug Matthies, Deputy Minister of Finance
Kirk McGregor, Assistant Deputy Minister, Taxation and Intergovernmental Affairs
Brian Smith, Assistant Deputy Minister, Public Employees Benefit Agency
Joanne Brockman, Executive Director, Economic and Fiscal Policy
Raelynn Douglas, Director, Performance Management

Department of First Nations and Métis Relations

Richard Gladue, Deputy Minister
John Reid, Acting Assistant Deputy Minister
Trisha Delormier-Hill, Executive Director, Lands and Resources
Seonaid MacPherson, Executive Director, Strategic Initiatives
Doreen Bradshaw, Director, Aboriginal Employment Development Program
Laurier Donais, Director, Finance, Accountability and Corporate Services
Kerry Gray, Director, Gaming, Trusts and Grants
Jennifer Brass, Executive Assistant to the Deputy Minister

Department of Health

John Wright, Deputy Minister
Dr. Louise Greenberg, Associate Deputy Minister
Ted Warawa, Executive Director, Finance and Administration Branch
Rod Wiley, Executive Director, Regional Policy Branch
Kevin Wilson, Executive Director, Drug Plan and Extended Benefits Branch
Ron Knaus, A/Executive Director, Workforce Planning Branch
Dr. Ross Findlater, Chief Medical Health Officer, Population Health Branch

Department of Industry and Resources

Glen Veikle, Acting Deputy Minister
Hal Sanders, Executive Director, Corporate and Financial Services

Department of Learning

Wynne Young, Deputy Minister
Darren McKee, Assistant Deputy Minister
Dave Tulloch, Director, Financial Planning and Management
Dawn Court, Senior Financial Manager
David Barnard, Executive Director, Teachers' Superannuation Commission
Shirley Robertson, Manager, Teachers' Superannuation Commission

Department of Property Management

Deb McDonald, Deputy Minister
Phil Lambert, Assistant Deputy Minister, Information Services

Department of Property Management (continued)

Debbie Koshman, Assistant Deputy Minister, Corporate Services Division
Shelley Reddekopp, Director, Financial Services

Enterprise Saskatchewan

Dale Botting, Chief Executive Officer
Denise Haas, Chief Financial Officer
Gerry Offet, Chief Operating Officer

Information Technology Office

Don Wincherauk, Deputy Minister
Rory Norton, Assistant Deputy Minister, Corporate Information Services
Richard Murray, Executive Director, Policy and Planning
Darren Hoeving, Director of Business Development

Liquor and Gaming Authority

Barry Lacey, President and Chief Executive Officer
Jim Engel, Vice President, Policy and Planning Division
Dale Markewich, Vice President, Regulatory Compliance Division
Paul Weber, Vice President, Retail Operations Division
Lisa Ann Wood, Vice President, Human Relations Division
Fiona Cribb, Acting Vice President, Gaming Operations Division
Val Banilevic, Director, Financial Services Branch

Ministry of Advanced Education, Employment and Labour

Wynne Young, Deputy Minister
Karen Allen, Executive Director, Corporate Services
Glennis Bihun, Executive Director, Occupational Health and Safety
Tammy Bloor Cavers, Acting Executive Director, Training Institutions and Programs Branches
Brady Salloum, Executive Director, Student Financial Assistance
Linda Smith, Executive Director, Policy & Evaluation
Gwen Mowbray, Executive Director, Human Resources
Trina Vicq Fallows, Executive Director, Corporate Services
Raman Visvanathan, Executive Director, Training Institutions
Brent Brownlee, Director, Training Institutions

Ministry of Agriculture

Alanna Koch, Deputy Minister
Nithi Govindasamy, Associate Deputy Minister
Laurier Donais, Director, Corporate Services
Al Syhlonyk, Director, Lands Branch
Gloria Parisien, Director, Lands Branch
Roy White, Manager, Regulatory Services, Inspection and Regulatory Management
James Kettel, Manager, Trade, Competitiveness and Agri-Food Development, Policy
Stan Benjamin, General Manager, Saskatchewan Crop Insurance Corporation
Cam Swan, General Manager, Saskatchewan Crop Insurance Corporation
Jamie Wilson, Partner, KPMG (Appointed Auditor – Saskatchewan Crop Insurance Corporation)

Ministry of Corrections, Public Safety and Policing

Terry Coleman, Deputy Minister
Maureen Lloyd, Assistant Deputy Minister, Corrections Division

Ministry of Corrections, Public Safety and Policing (continued)

Mae Boa, Executive Director, Corporate Services

Murray Sawatsky, Executive Director, Policing Services Division

Ministry of Education

Audrey Roadhouse, Deputy Minister

Helen Horsman, Assistant Deputy Minister

Darren McKee, Assistant Deputy Minister

Gwen Mowbray, Acting Executive Director, Human Resources

Sue Amundrud, Associate Executive Director, Curriculum and E-Learning

Shirley Robertson, Acting Executive Director, Teachers' Superannuation Commission

Duane Rieger, Director, Audit Services Unit, Corporate Services Branch, Advanced Education,
Employment and Labour/Education

Margaret Ball, Director, Education Finance and Facilities

David Tulloch, Director, Financial Planning and Management

Dawn Court, Senior Financial Manager, Financial Planning and Management

Ministry of Environment

Liz Quarshie, Deputy Minister

Dave Phillips, Assistant Deputy Minister

Bob Wynes, Acting Assistant Deputy Minister, Lands and Forest

Bob Ruggles, Associate Deputy Minister

Lin Gallagher, Executive Director, Environment Protection

Susan Loewen, Acting Director Financial Management Section, Finance and Administration

Donna Johnson, Executive Director, Finance & Administration

Rob Spelliscy, Director, Financial Management

Ministry of Energy and Resources

Glen Veikle, Acting Deputy Minister

Hal Sanders, Executive Director, Corporate and Financial Services

Ministry of Finance

Doug Matthies, Deputy Minister

Brian Smith, Assistant Deputy Minister, Public Employees Benefit Agency

Margaret Johannsson, Assistant Deputy Minister, Revenue

Joanne Brockman, Executive Director, Economic and Fiscal Policy

Brent Hebert, Director, Financial Services

Raelynn Douglas, Director, Performance Management

Scott Giroux, Director, Audit Branch, Revenue

Louise Usick, Director, Financial Services

Katherine Strutt, General Manager, Saskatchewan Pension Plan

Ministry of First Nations and Métis Relations

Ron Crowe, Deputy Minister

John Reid, Acting Assistant Deputy Minister

Seonaid MacPherson, Executive Director, Strategic Initiatives

Jennifer Brass, Executive Assistant

Susan Carani, Director, Lands and Resources

Kerry Gray, Director, Finance and Corporate Services

Tom Harrington, Director, Finance Administration

Mark La Rocque, Acting Director, Strategic Planning and Policy

Ministry of First Nations and Métis Relations (continued)

Anita Jones, Executive Director, Northern Economic Programs and Policies
Richard Turkheim, Executive Director, Resource Industry and Development

Ministry of Government Services

Phil Lambert, Acting Deputy Minister
Debbie Koshman, Assistant Deputy Minister, Corporate Support Services
Lloyd Brierley, Director, Central Vehicle Agency, Commercial Services
Glynn Mitchell, Director, Risk Management Services Branch, Corporate Support Services
Shelley Reddekopp, Director, Financial Services Branch, Corporate Support Services
Cathy Drader, Director, Telecommunications Branch, Commercial Services

Ministry of Health

Dan Florizone, Deputy Minister
Gren Smith-Windsor, Associate Deputy Minister
Louise Greenberg, Associate Deputy Minister
Max Hendricks, Assistant Deputy Minister
Lauren Donnelly, Assistant Deputy Minister
Duncan Fisher, Special Advisor to the Deputy Minister
Ron Knaus, Executive Director, Workforce Planning
Ted Warawa, Executive Director, Financial Services
Kevin Wilson, Executive Director, Drug Plan and Extended Benefits
Scott Livingstone, Executive Director, Health Information Solutions Centre
Doug Calder, Director, Specialized Services, Acute and Emergency Services
Garth Herbert, Financial Management Consultant / Internal Audit, Financial Services
Cara Smith, Senior Financial Analyst, Financial Services

Ministry of Highways and Infrastructure

John Law, Deputy Minister
Ted Stobbs, Assistant Deputy Minister, Corporate Services
Terry Schmidt, Assistant Deputy Minister, Operations
Gary Diebel, Director, Finance and Administration

Ministry of Justice and Attorney General

Doug Moen, Q.C., Deputy Minister of Justice and Deputy Attorney General
Ken Acton, Assistant Deputy Minister, Courts and Civil Justice
Murray Sawatsky, Executive Director, Policing Services Division, Corrections, Public Safety and Policing
Gordon Sisson, Executive Director, Corporate Services
Jeff Markewich, Acting Director, Financial Assurance and Reporting
Jim Bingaman, Director, Information Management
Jeff Markewich, Director, Assurance and Financial Reporting
Lionel McNabb, Director, Maintenance Enforcement and Fine Collection
Terry Hawkes, Director, Policing Services Division, Corrections, Public Safety and Policing
Allen Snell, Chief Executive Officer, Saskatchewan Legal Aid Commission
Jerome Boyko, Director of Finance, Saskatchewan Legal Aid Commission
Dave Wild, Chair, Saskatchewan Financial Services Commission

Ministry of Social Services

Duncan Fisher, Deputy Minister
Allan Hansen, Deputy Minister

Ministry of Social Services (continued)

Cheryl Senecal, Acting Assistant Deputy Minister, Policy
Bob Wihlidal, Assistant Deputy Minister, Client Services
Shelley Whitehead, Assistant Deputy Minister, Policy
Darrell Jones, Assistant Deputy Minister, Housing and Central Operations
Lynn Tulloch, Executive Director, Income Assistance
Gord Tweed, Associate Executive Director, Program Policy and Services
Andrea Brittin, Executive Director, Child and Family Services
Jeff Redekop, Executive Director, Community Living
Don Allen, Executive Director, Corporate Services
Lynn Allan, Regional Director, Southwest Region
Arlene Mongovius, Acting Executive Director, Service Management
Cathy Bulych, Director, Program Support Services
Marlene Bugler, Director, First Nations and Métis Services

Ministry of Tourism, Parks, Culture and Sport

S.P. (Van) Isman, Deputy Minister
Nevin Danielson, Acting Executive Director, Strategic Policy, Planning and Partnerships
Susan Hetu, Acting Executive Director, Culture and Heritage
Melinda Gorrill, Director, Corporate Services
Peter Sametz, Director of Operations, Saskatchewan Arts Board

Liquor and Gaming Authority

Barry C. Lacey, President and Chief Executive Officer
Rod Wiley, Vice President and Chief Financial Officer, Corporate Services
Jim Engel, Vice President, Policy and Planning
Jolene Tytlandsvik, Vice President, Gaming Operations
Fiona Cribb, Acting Vice President, Gaming Operations

Office of the Executive Council

Garnet Garven, Deputy Minister to the Premier and Cabinet Secretary
Marian Zerr, Associate Deputy Minister, Cabinet Planning
Bonita Cairns, Director, Corporate Services

Public Service Commission

Clare Isman, Chair
Rick McKillop, Assistant Chair, Human Resource Client Service and Support
Karen Aulie, Assistant Chair, Corporate Human Resource Management and Employee Relations
Raman Visvanathan, Executive Director, Employee Service Centre
Mike Pestill, Director, Corporate Services
Christine Horsman, Manager, Human Resource Programs
Greg Tuer, Executive Director, Human Resource Services
Dorothy Riviere, Director, Human Resources

Saskatchewan Gaming Corporation

Marty Klyne, President and Chief Executive Officer
Twyla Meredith, Senior Vice-President, Finance and Business Development
Bill Davies, Vice President, Corporate Affairs
Wendy Hutchinson, Controller

Saskatchewan Institute of Applied Science and Technology

Reg Urbanowski, Assistant Deputy Minister
Raman Visvanathan, Acting Assistant Deputy Minister
Trina Vicq Fallows, Acting Executive Director, Corporate Services
Tammy Bloor Cavers, Acting Executive Director, Programs and Training Institutions
Marine Perran, Vice-President of Administrative Services

Saskatchewan Research Council

Laurier Schramm, President and Chief Executive Officer
Crystal Smudy, Chief Financial Officer and Vice President, Finance, Safety and Risk

Saskatchewan Research Council (continued)

Toby Arnold, Vice President, Organizational Effectiveness
Chuck Ingerman, IT Manager, Organizational Effectiveness
Wanda Nyirfa, Vice-President, Business Ventures and Communications
Kenelm Grismer, Major Projects Manager

Saskatchewan Watershed Authority

Wayne Dybvig, Vice President, Operations
Bill Duncan, Director, Infrastructure Management
Gord Will, Manager, Policy and Communications

Workers' Compensation Board

John Solomon, Chairman
David Eberle, Chairman
Peter Federko, Chief Executive Officer
Jamie Wilson, Appointed Auditor, KPMG