

# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**



## **SECOND REPORT OF THE TWENTY-SEVENTH LEGISLATURE**

November 4, 2015

FOURTH SESSION <sup>of the</sup> TWENTY-SEVENTH LEGISLATURE  
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN



**Legislative Assembly of Saskatchewan**  
**Standing Committee on Public Accounts**



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November 4, 2015

To the Honourable Members of the Legislative Assembly:

**HONOURABLE MEMBERS:**

I have the pleasure to present the Second 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 December 12, 2011 to September 17, 2015. During this time, the committee examined chapters in 12 Provincial Auditor reports, considered the business and financial plans for the Office of the Provincial Auditor, hired a new Provincial Auditor and attended four and hosted one Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) annual conferences.

Respectfully submitted on behalf of the committee,

A handwritten signature in blue ink that reads "Danielle Chartier".

Danielle Chartier  
Chair  
MLA Saskatoon Riversdale



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## **COMPOSITION OF COMMITTEE**

Ms. Danielle Chartier, Chair,  
Saskatoon Riversdale

Mr. Larry Doke, Deputy Chair  
Cut Knife-Turtleford

Mr. Glen Hart  
Last Mountain-Touchwood

Mr. Russ Marchuk,  
Regina Douglas Park

Mr. Warren Michelson  
Moose Jaw North

Mr. Rob Norris  
Saskatoon Greystone

Mr. Randy Weekes  
Biggar

Mr. Trent Wotherspoon  
Regina Rosemont

## **Introduction**

### Membership of the Committee

The inaugural membership of the Standing Committee on Public Accounts for the Twenty-Seventh Legislature was appointed on December 12, 2011. Since then, there have been several membership changes.

On June 6, 2012, Scott Moe replaced Lyle Stewart as Deputy Chair.

On March 14, 2013, Warren McCall was appointed to the committee following a motion adopted in the Legislative Assembly to grant membership to an additional opposition member for the duration of the Twenty-Seventh Legislature. On this day, Laura Ross also replaced Warren Michelson.

Warren McCall was elected Chair on March 29, 2013 and resigned on August 31, 2013, leaving the position vacant until October 30, 2013. On October 28, 2013, Danielle Chartier was appointed to the committee, and on October 30, 2013, she was elected Chair.

Committee membership changed once again on June 13, 2014. Larry Doke, Paul Merriman, Warren Michelson, Rob Norris, and Randy Weekes's names were substituted for Jennifer Campeau, Herb Cox, Scott Moe, Laura Ross, and Corey Tochor. Paul Merriman was elected Deputy Chair on June 17, 2014 and served in that role until he resigned on May 21, 2015. Russ Marchuk was appointed to the committee on May 28, 2015 to replace Paul Merriman. The Deputy Chair position remained vacant until June 17, 2015, when Larry Doke was elected to the role.

### Acknowledgments

Your committee expresses its appreciation to the employees of the Office of the Provincial Auditor including former Provincial Auditor Bonnie Lysyk and Provincial Auditor Judy Ferguson. Your committee would also like to thank the Provincial Comptroller, Mr. Terry Paton, his staff, and 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 136(7), it is your committee's request that the Government of Saskatchewan respond to this report within 120 days.



## **Summary of Review of the Provincial Auditor's Recommendations**

Your committee reviewed the following reports of the Provincial Auditor:

- 2009 Report of the Provincial Auditor (Volume 2)
- 2010 Report of the Provincial Auditor (Volume 2)
- 2011 Report of the Provincial Auditor (Volume 1)
- 2011 Report of the Provincial Auditor (Volume 2)
- 2012 Report of the Provincial Auditor (Volume 1)
- 2012 Report of the Provincial Auditor (Volume 2)
- 2013 Report of the Provincial Auditor (Volume 1)
- 2013 Report of the Provincial Auditor (Volume 2)
- *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan*
- 2014 Report of the Provincial Auditor (Volume 1)
- 2014 Report of the Provincial Auditor (Volume 2)
- 2015 Report of the Provincial Auditor (Volume 1)

The Provincial Auditor made 621 recommendations that required PAC's consideration. Your committee completed its consideration of 620 of those recommendations. Your committee adjourned consideration of one of the recommendations and one chapter. Your committee concluded consideration of 2 recommendations as they were no longer relevant and agreed to amend three recommendations. Your committee noted compliance with 302 recommendations and noted progress towards compliance on 305 recommendations. Your committee concluded consideration of 155 chapters that did not have any new recommendations.

## **AMENDMENTS TO RECOMMENDATIONS**

### **2013 Report of the Provincial Auditor (Volume 1) – Chapter 12: Nominating Qualified Immigration Applicants**

Considered on: Dec. 9, 2013

Recommendation 12-5: that the Ministry of the Economy establish a process to estimate and communicate future processing times for the Saskatchewan Immigrant Nominee Program. It was moved by Mr. Cox:

We recommend that the Ministry of Economy provide the necessary information to assist applicants to make informed decisions regarding their application for the SINP [Saskatchewan Immigrant Nominee Program].

### **2013 Report of the Provincial Auditor (Volume 2) – Chapter 11: Health**

Considered on: Sep. 9, 2014

Recommendation 11-3: that the Ministry of Health follow Canadian generally accepted accounting principles for the public sector to record, in its financial records, funding provided to regional health authorities for the repayment of principal and interest due on loans and the related liabilities. It was moved by Mr. Merriman:

That recognizing the difference of professional interpretation, the Standing Committee on Public Accounts recommends that the Minister of Finance have his officials continue to examine this issue and discuss it with the Provincial Auditor.

**2013 Report of the Provincial Auditor (Volume 2) – Chapter 1: Public Accounts – 2012 Auditor's Reports**

Considered on: Jan. 13, 2014

Recommendation 1-1: that the Government use Canadian generally accepted accounting principles for the public sector to prepare the General Revenue Fund's financial statements. It was moved by Mr. Moe:

Recognizing the difference of professional's interpretations, the Standing Committee on Public Accounts recommends that the Minister of Finance have his officials continue to examine this issue and discuss it further with the Provincial Auditor.

A debate arising and the question being put, it was agreed to on the following Recorded Division:

YEAS – 6

Campeau	Cox	Hart	Moe	Steinley	Tochor
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NAYS – 1

Wotherspoon

**RECORDED DIVISIONS (MOTIONS AGREED TO)**

**2013 Report of the Provincial Auditor (Volume 2) – Chapter 11: Health**

Considered on: Sep. 9, 2014

Upon discussion of Chapter 11, the following motion was moved:

It was moved by Mr. Merriman:

That the committee concur with recommendation 11-2 made at page 97 of Chapter 11 (Health) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health follow Canadian generally accepted accounting principles for the public sector when accounting for assets constructed under shared ownership agreements and the committee note that the Ministry of Health is making progress towards complying with the recommendation.

A debate arising and the question being put, the motion was agreed to on the following Recorded Division:

YEAS – 5

Doke	Merriman	Michelson	Norris	Weekes
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NAYS – 1

Wotherspoon

**The Office of the Provincial Auditor *Business and Financial Plan* for the year ended March 31, 2014**

Considered on: Feb. 1, 2013

Upon discussion of the Provincial Auditor *Business and Financial Plan*, the following motion and recorded division occurred:

It was moved by Mr. Moe:

In light of the amount of dialogue and discussion present at today's meeting I move that we reconvene on Friday, February 8<sup>th</sup>, 2013.

A debate arising and the question being put, it was agreed to on the following Recorded Division:

YEAS – 4

Campeau

Cox

Michelson

Moe

NAYS – 1

Wotherspoon

**RECORDED DIVISIONS (MOTIONS DEFEATED)**

**2013 Report of the Provincial Auditor (Volume 2) – Chapter 1: Public Accounts – General Revenue Fund**

Considered on: Jan. 13, 2014

Upon discussion of Chapter 1, the following motions and recorded divisions occurred:

**Motion #1:**

It was moved by Mr. Wotherspoon:

That the committee concurs with the recommendation that the Government use Canadian generally accepted accounting principles for the public sector to prepare the General Revenue Fund's financial statements.

A debate arising and the question being put, the motion was defeated on the following Recorded Division:

YEAS – 1

Wotherspoon

NAYS – 5

Campeau

Cox

Moe

Steinley

Tochor

**Motion #2:**

It was moved by Mr. Wotherspoon:

That the Standing Committee for Public Accounts finds that it's not acceptable for the government of Saskatchewan to prepare and present the public finances of Saskatchewan in a manner that has caused an adverse opinion to be placed on the General Revenue Fund, and calls on the Government of Saskatchewan to take action to rectify this to ensure that Saskatchewan's public finances are prepared and presented in compliance with public sector accounting standards, specifically Canadian GAAP, and in a manner that is deemed appropriate, reliable, and trustworthy by the independent Provincial Auditor.

A debate arising and the question being put; the motion was defeated on the following Recorded Division:

YEAS – 1

Wotherspoon

NAYS – 6

Campeau

Cox

Hart

Moe

Steinley

Tochor

**Motion #3:**

It was moved by Mr. Wotherspoon:

That the Standing Committee for Public Accounts call on the Government of Saskatchewan to use the summary reporting entity as the primary basis for reporting its financial plans and results.

A debate arising, it was moved by Mr. Hart and by leave of the committee the following motion was withdrawn:

That the motion be adjourned until the committee discusses Chapter 51.

The debate continuing, the motion was defeated on the following Recorded Division:

YEAS – 1

Wotherspoon

NAYS – 5

Campeau

Cox

Moe

Steinley

Tochor

**2014 Report of the Provincial Auditor (Volume 2) – Chapter 6: Education**

Considered on: Jun. 18, 2015

Upon discussion of Chapter 6, the following motions were moved:

**Motion #1**

It was moved by Mr. Wotherspoon:

The Ministry of Education follow Canadian generally accepted accounting principles for the public sector when accounting for assets constructed under shared ownership agreements as identified by the independent provincial Auditor.

The question being put, it was defeated on the following Recorded Division:

YEAS-1

Wotherspoon

NAYS-6

Doke

Hart

Marchuk

Michelson

Norris

Weekes

**Motion #2**

It was moved by Mr. Wotherspoon:

The Ministry of Education properly record capital grants to school division in its financial records as identified by the independent Provincial Auditor.

The question being put, it was defeated on the following Recorded Division:

YEAS-1

Wotherspoon

NAYS-6

Doke

Hart

Marchuk

Michelson

Norris

Weekes

## **REPORT FROM MINISTRY OF HEALTH**

At the March 26, 2014 meeting, it was agreed that the deputy minister of Health would provide a written report to the Standing Committee on Public Accounts and the Office of the Provincial Auditor by June 30<sup>th</sup> on the status of the outstanding recommendations regarding regional health authorities as reported by the Provincial Auditor. The report was tabled with the committee on September 9, 2014 as PAC 35/27 - **Ministry of Health: Status Report of Outstanding Audit Issues in the Health System**, dated June 27, 2014.

## **Provincial Auditor's Recommendations**

### **ADVANCED EDUCATION, EMPLOYMENT AND IMMIGRATION**

#### **Chapter 2 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

##### Plans for Treating Key Risks are Evolving

The committee concurred with recommendation 2-1 made at page 24 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Advanced Education, Employment and Immigration document its assessment of the cost and suitability of options for treating its priority risks. The committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-2 made at page 25 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Advanced Education, Employment and Immigration consult with relevant stakeholders about options for reducing significant risks. The committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.

##### Key Risks not yet Monitored Regularly

The committee concurred with recommendation 2-3 made at page 26 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Advanced Education, Employment and Immigration regularly monitor and report to senior management the results of their risk management activities. The committee noted that the Ministry of Advanced Education has complied with the recommendation.

#### **Chapter 2 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

##### Shared Service Agreement Needed

The committee concurred with recommendation 2-1 made at page 34 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education, Employment and Immigration sign a memorandum of understanding for shared services with the Ministry of Labour Relations and Workplace Safety. The committee noted that the Ministry of Advanced Education, Employment and Immigration is making progress towards complying with the recommendation.

##### Governance and Accountability of Regional Colleges Needs Strengthening

The committee concurred with recommendation 2-2 made at page 37 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Board of Carlton Trail Regional College fulfil its governance obligations and its responsibilities under *The Regional Colleges Act* by:

- ensuring that Board motions and decisions are restricted to members of the Board
- documenting Board decisions and support for decisions
- having or obtaining through Board training appropriate knowledge and skills
- regularly evaluating its performance

The committee noted that the Board of Carlton Trail Regional College has complied with the recommendation.

The committee concurred with recommendation 2-3 made at page 37 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Board of Carlton Trail Regional College obtain the Minister's approval for its chief executive officer's duties, remuneration, term of office and other terms and conditions of appointment as required under *The Regional Colleges Act*. The committee noted that the Board of Carlton Trail Regional College has complied with the recommendation.

The committee concurred with recommendation 2-4 made at page 37 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Board of Carlton Trail Regional College formalize its rights and obligations in written agreements when it enters into financial arrangements with other agencies. The committee noted that the Board of Carlton Trail Regional College is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-5 made at page 38 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education, Employment and Immigration ensure that boards of regional colleges are trained to fulfil their governance responsibilities and their responsibilities under *The Regional Colleges Act*. The committee noted that the Ministry of Advanced Education, Employment and Immigration is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-6 made at page 38 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education, Employment and Immigration regularly evaluate whether boards of regional colleges are fulfilling their governance responsibilities and their responsibilities under *The Regional Colleges Act*. The committee noted that the Ministry of Advanced Education, Employment and Immigration is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-7 made at page 38 of Chapter 2 (Advanced Education, Employment and Immigration) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education, Employment and Immigration ensure that boards of regional colleges obtain the Minister's approval for chief executive officer duties, remuneration, terms of office, and other terms and conditions of appointment as required under *The Regional Colleges Act*. The committee noted that the Ministry of Advanced Education, Employment and Immigration has complied with the recommendation.

## **ADVANCED EDUCATION**

### **Chapter 2 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: May 14, 2014

#### Great Plains Regional College Needs to Restrict Access to its Financial Reporting System

The committee concurred with recommendation 2-1 made at page 48 of Chapter 2 (Advanced Education) of the *2012 Report of the Provincial Auditor (Volume 2)* that Great Plains Regional College develop written policies and procedures to appropriately restrict staff access to its financial



reporting system. The committee noted that the Great Plains Regional College has complied with the recommendation.

## **Chapter 2 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: May 14, 2014

### Funding to Post Secondary Educational Institution for Debt Repayment Not Properly Recorded

The committee concurred with recommendation 2-1 made at page 24 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education follow Canadian generally accepted accounting principles for the public sector to record, in its financial records, funding provided to post-secondary educational institutions for the repayment of principal and interest due on loans and the related liabilities. The committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.

### Shared Service Agreement Needed

The committee concurred with recommendation 2-2 made at page 25 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Advanced Education sign a complete memorandum of understanding with the Ministry of the Economy that defines all key roles and responsibilities for shared services. The committee noted that the Ministry of Advanced Education is making progress towards complying with the recommendation.

### Information Technology Controls Need Improvement- North West and Northlands Regional Colleges

The committee concurred with recommendation 2-3 made at page 28 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College prepare an information technology strategic plan. The committee noted that North West Regional College is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-4 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College prepare and test a disaster recovery plan for its computer systems and data. The committee noted that North West Regional College is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-5 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that Northlands College prepare and test a disaster recovery plan for its computer systems and data. The committee noted that Northlands College is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-6 made at page 29 of Chapter 2 (Advanced Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that North West Regional College develop written policies and procedures for its information technology systems and data. The committee noted that North West Regional College is making progress towards complying with the recommendation.

## **Chapter 33 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: May 14, 2014

### *Risk Management Processes*

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 34 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: May 14, 2014

*Saskatchewan Institute of Applied Science and Technology – Human Resources Capacity*

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 35 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: May 14, 2014

*Saskatchewan Institute of Applied Science and Technology – Risk Management*

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

**AGRICULTURE**

**Chapter 3 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

Need to Monitor Cash Receipts from Land Sales

The committee concurred with recommendation 3-1 made at page 51 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture develop processes to track cash receipts from land sales. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Need to Strengthen Information Technology Processes

The committee concurred with recommendation 3-2 made at page 52 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture configure its critical information technology systems to require a unique password for each user and passwords to be changed periodically. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Adequate Payroll Service Level Agreement Needed

The committee concurred with recommendation 3-3 made at page 54 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture modify its agreement with the Public Service Commission clarifying responsibilities for key payroll activities. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Saskatchewan Crop Insurance Corporation- Better Processes over AgriStability Enrolment Fees Needed

The committee concurred with recommendation 3-4 made at page 57 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Crop Insurance

Corporation establish processes for calculating accurate AgriStability enrolment fees in accordance with the Growing Forward Agreement. The committee noted that the Ministry of Agriculture has complied with the recommendation.

#### *Irrigation Infrastructure Maintenance*

##### Reliable, Current, Complete Information Needed

The committee concurred with recommendation 3-5 made at page 63 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture regularly assess the condition of its irrigation infrastructure to facilitate maintenance planning and ensure it can supply irrigation water as needed. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

##### Maintenance Plans Needed for Irrigation Infrastructure

The committee concurred with recommendation 3-6 made at page 65 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture document its planning processes and its maintenance plan for its irrigation infrastructure. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

The committee concurred with recommendation 3-7 made at page 65 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture set long-term irrigation objectives and use them to guide maintenance plans and priorities for its irrigation infrastructure. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

##### Maintenance Inconsistently Documented

The committee concurred with recommendation 3-8 made at page 67 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture document maintenance activities completed on irrigation infrastructure. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

##### Performance Monitored Informally

The committee concurred with recommendation 3-9 made at page 69 of Chapter 3 (Agriculture) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture require regular written reports on the results of its maintenance activities for irrigation infrastructure for review by senior management. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

#### **Chapter 3 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

##### Use Current Information when Estimating Expenses

The committee concurred with recommendation 3-1 made at page 58 of Chapter 3 (Agriculture) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture use the most current information when estimating program expenses. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Strengthen Senior Management Approval of Accounting Estimates

The committee concurred with recommendation 3-2 made at page 59 of Chapter 3 (Agriculture) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture require senior management to review and document its approval of the results of the AgriStability forecast prior to providing the Ministry's agreement with the forecast to the Federal Government. The committee noted that the Ministry of Agriculture has complied with the recommendation.

**Chapter 33 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

*Regulating Meat Safety*

National Legislation Regulating Meat

The committee concurred with recommendation 33-1 made at page 284 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Government of Saskatchewan formally assess the risks related to uninspected meat and consider updating its regulations for the production of meat that is safe for human consumption. The committee noted that the Government of Saskatchewan is making progress towards complying with the recommendation.

Standards Set for Regulating Meat May Need Updating

The committee concurred with recommendation 33-2 made at page 287 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture review its standards for regulating meat production and formally approve them. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Improve Reporting of Results

The committee concurred with recommendation 33-3 made at page 288 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture update its public website to include a list of all the slaughter plants registered in the Saskatchewan Domestic Meat Inspection Program. The committee noted that the Ministry of Agriculture has complied with the recommendation.

The committee concurred with recommendation 33-4 made at page 289 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture provide a report quarterly to its senior management on the causes of sanitation problems in slaughter plants and actions taken to enforce *The Regulations Governing the Inspection of Meat in Domestic Abattoirs, 1968*. The committee noted that the Ministry of Agriculture has complied with the recommendation.

**Chapter 37 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

*Pesticide Regulation*

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 38 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

*Saskatchewan Crop Insurance Corporation – Security Awareness*

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 7 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Nov. 26, 2014

*AgriStability Benefit Payment Processing*

Policies and Procedures for Processing Benefit Payments in Place

The committee concurred with recommendation 7-1 made at page 61 of Chapter 7 (AgriStability Benefit Payment Processing) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Crop Insurance Corporation actively monitor to ensure its staff do not process AgriStability files where a real or perceived conflict of interest could arise. The committee noted that the Saskatchewan Crop Insurance Corporation has complied with the recommendation.

Improved Procedures for Estimating Program Year Expenses Needed

The committee concurred with recommendation 7-2 made at page 64 of Chapter 7 (AgriStability Benefit Payment Processing) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Crop Insurance Corporation document its procedures for reviewing the assumptions and reviewing the calculation of the estimate of benefits for its AgriStability program. The committee noted that the Saskatchewan Crop Insurance Corporation has complied with the recommendation.

The committee concurred with recommendation 7-3 made at page 65 of Chapter 7 (AgriStability Benefit Payment Processing) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Crop Insurance Corporation establish processes to compare its estimates of past years' benefits for its AgriStability program to actual benefits to help improve the estimate process for the AgriStability benefits. The committee noted that the Saskatchewan Crop Insurance Corporation has complied with the recommendation.

Monitoring of Program Performance Needed

The committee concurred with recommendation 7-4 made at page 66 of Chapter 7 (AgriStability Benefit Payment Processing) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Crop Insurance Corporation set targets for its performance measures related to its AgriStability program and report to senior management on its progress in achieving those targets. The committee noted that the Saskatchewan Crop Insurance Corporation has complied with the recommendation.

Year-end Estimate Process Needs Refinement

The committee concurred with recommendation 7-5 made at page 68 of Chapter 7 (AgriStability Benefit Payment Processing) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Crop Insurance Corporation work with the Ministry of Agriculture to develop processes to ensure that the annual fiscal year-end estimates for AgriStability program benefits are

reasonable, consistent, and current. The committee noted that the Saskatchewan Crop Insurance Corporation has complied with the recommendation.

**Chapter 3 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

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 28 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Nov. 26, 2014

*Regulating Livestock Waste to Protect Water Resources*

Need to Review Pre-1996 Waste Storage Approvals

The committee concurred with recommendation 28-1 made at page 199 of Chapter 28 (Agriculture – Regulating Livestock Waste to Protect Water Resources) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture confirm that intensive livestock operations, that it approved prior to 1996, have sufficient controls to protect water resources. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

Need to Revisit and Follow ILO Inspection Policy

The committee concurred with recommendation 28-2 made at page 200 of Chapter 28 (Agriculture – Regulating Livestock Waste to Protect Water Resources) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture set a risk-based inspection policy for re-inspections of intensive livestock operations. The committee noted that the Ministry of Agriculture is making progress towards complying with the recommendation.

The committee concurred with recommendation 28-3 made at page 200 of Chapter 28 (Agriculture – Regulating Livestock Waste to Protect Water Resources) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture inspect intensive livestock operations in accordance with its policy. The committee noted that the Ministry of Agriculture has complied with the recommendation.

**Chapter 16 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 12, 2015

*Irrigation Infrastructure Maintenance*

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 2 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

Prompt Removal of User Access Needed

The committee concurred with recommendation 2-1 made at page 23 of Chapter 2 (Agriculture) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture follow its

established procedures to promptly remove unneeded user access to its computer systems and data. The committee noted that the Ministry of Agriculture has complied with the recommendation.

Livestock Administration Agreement Not Authorized or Made Public as Required By Law

The committee concurred with recommendation 2-2 made at page 24 of Chapter 2 (Agriculture) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture obtain an Order in Council prior to entering into an animal products inspection administration agreement and an animal identification inspection administration agreement as required by law. The committee noted that the Ministry of Agriculture has complied with the recommendation.

The committee concurred with recommendation 2-3 made at page 24 of Chapter 2 (Agriculture) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Agriculture table all animal products inspection administration agreements and animal identification inspection administration agreements in the Legislative Assembly as required by law. The committee noted that the Ministry of Agriculture has complied with the recommendation.

**Chapter 41 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

*Agriculture and Health – Regulating Meat Safety*

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

**CENTRAL SERVICES**

**Chapter 4 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

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 36 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Fleet Maintenance*

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 7 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

*Information Technology Division – Data Centre*

Need to Effectively Follow Threat and Risk Assessment Processes

The committee concurred with recommendation 7-1 made at page 41 of Chapter 7 (Central Services - Information Technology Division – Data Centre) of the *2014 Report of the Provincial Auditor*

(Volume 1) that the Information Technology Division of the Ministry of Central Services follow its established processes to identify and manage risks related to the data centre. The committee noted that the Information Technology Division of the Ministry of Central Services has complied with the recommendation.

**Chapter 17 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

*Building Maintenance*

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 18 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

*Planning Accommodation*

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 3 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

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 30 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Central Services – Processes to use Consultants*

Policy Required to Guide Hiring of Consultants

The committee concurred with recommendation 30-1 made at page 166 of Chapter 30 (Central Services – Processes to use Consultants) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Central Services establish a policy that guides when to use an employee as opposed to hiring a consultant. The committee noted that the Ministry of Central Services has complied with the recommendation.

Identify and Document Reasons for Hiring Consultants

The committee concurred with recommendation 30-2 made at page 168 of Chapter 30 (Central Services – Processes to use Consultants) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Central Services identify and document, prior to beginning the process of engaging a consultant, the reasons why a consultant is required. The committee noted that the Ministry of Central Services has complied with the recommendation.



Improved Documentation of Agreements Required

The committee concurred with recommendation 30-3 made at page 169 of Chapter 30 (Central Services – Processes to use Consultants) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Central Services improve its agreements with consultants to include:

- Services to be provided, in sufficient detail to permit evaluation of consultant performance
- Provisions for monitoring and evaluation
- Dispute resolution.

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

The committee concurred with recommendation 30-4 made at page 169 of Chapter 30 (Central Services – Processes to use Consultants) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Central Services document, prior to extending an agreement with a consultant, the reasons for the need to extend the agreement. The committee noted that the Ministry of Central Services has complied with the recommendation.

Need to Guide Evaluation of Consultant Performance

The committee concurred with recommendation 30-5 made at page 170 of Chapter 30 (Central Services – Processes to use Consultants) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Central Services establish a policy that guides when and how to conduct a final evaluation of a consultant's performance. The committee noted that the Ministry of Central Services has complied with the recommendation.

**Chapter 5 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Central Services – Data Centre Security*

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

**CORRECTIONS, PUBLIC SAFETY AND POLICING**

**Chapter 3 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

Using Relevant Rehabilitation Strategies

The committee concurred with recommendation 3-1 made at page 37 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing consistently follow its policy requiring risk assessments and case plans for adult offenders to be completed within six weeks of starting community sentences. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 3-2 made at page 37 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing consistently follow its policy to use integrated case plans

for adult offenders that coordinate rehabilitation strategies between the community and provincial correctional centres. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 3-3 made at page 38 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing consistently follow its supervision policy for high-risk adult offenders in the community to have required contacts with probation officers or alternates. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 3-4 made at page 39 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing use criteria to select rehabilitation services provided by other agencies and evaluate if high-risk adult offenders in the community benefit from these services. The committee noted that the Ministry of Justice has complied with the recommendation.

Delivering Rehabilitation at the Right Time

The committee concurred with recommendation 3-5 made at page 40 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing monitor whether high-risk adult offenders have timely access to priority community rehabilitation programs. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 3-6 made at page 40 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing consistently follow its case management policy to prepare regular progress reports for adult offenders in the community. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 3-7 made at page 41 of Chapter 3 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Corrections, Public Safety and Policing establish a policy to evaluate rehabilitation programs for high-risk adult offenders in the community. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

**Chapter 4 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Process to Monitor Municipal Policing*

Need a Framework for Monitoring Municipal Policing

The committee concurred with recommendation 4-1 made at page 89 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Corrections, Public Safety and Policing and the Saskatchewan Police Commission have a written agreement that sets out their respective roles and responsibilities for promoting adequate and effective policing throughout Saskatchewan. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 4-2 made at page 89 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Corrections, Public Safety and Policing ensure that the Saskatchewan Police Commission has adequate resources to fulfil its mandate under *The Police Act, 1990*. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 4-3 made at page 89 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Police Commission in partnership with the Ministry of Corrections, Public Safety, and Policing develop strategic and operational plans for effective monitoring of municipal policing. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Set Municipal Policing Standards

The committee concurred with recommendation 4-4 made at page 90 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Police Commission ensure policies and procedures of municipal police services comply with the Saskatchewan Police Commission's policy manual. The committee noted that the Saskatchewan Police Commission has complied with the recommendation.

Evaluate Compliance with Municipal Policing Standards

The committee concurred with recommendation 4-5 made at page 91 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Police Commission meet regularly as planned to carry out its roles and responsibilities. The committee noted that the Saskatchewan Police Commission has complied with the recommendation.

The committee concurred with recommendation 4-6 made at page 92 of Chapter 4 (Corrections, Public Safety and Policing) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Police Commission and Ministry of Corrections, Public Safety, and Policing implement a process for monitoring compliance with municipal policing standards and ensure action is taken to address non-compliance. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

**Chapter 4 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Corrections and Policing*

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

**ECONOMY**

**Chapter 31 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

### *Managing the Risks and Cleanup of Oil and Gas Wells*

#### Clear Objectives and Responsibilities

The committee concurred with recommendation 31-1 made at page 246 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy actively mitigate the risks resulting from the Ministry being responsible for both the promotion of the development of the oil and gas industry and for the protection of the environment, property, and the safety of the public. The committee noted that the Ministry of the Economy has complied with the recommendation.

#### Mitigation of Financial and Environmental Risks Needs Improvement

The committee concurred with recommendation 31-2 made at page 247 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy assess and allocate the resources and skills necessary to effectively carry out the Licensee Liability Rating Program, the Orphan Abandonment Program (including the timely cleanup of orphaned wells and facilities), and the Acknowledgement of Reclamation Program. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 31-3 made at page 248 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy use current estimates and trend analysis to monitor, assess, and report on the risks and associated costs of the future cleanup of wells and facilities. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 31-4 made at page 250 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy assess the need for extending its independent audit practices to sample licensees' well sites whose reclamation reports contained no anomalies and/or discrepancies. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

#### Monitoring and Reporting Results Needs Improvement

The committee concurred with recommendation 31-5 made at page 251 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy report on its effectiveness to the Legislative Assembly and the public in managing the financial and associated environmental risks related to the future cleanup of oil and gas wells and related facilities. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee adjourned consideration of recommendation 31-6 made at page 252 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)*.

The committee concurred with recommendation 31-7 made at page 253 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy manage the financial and associated environmental risks related to

the timely cleanup of inactive wells and facilities. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 31-8 made at page 253 of Chapter 31 (Managing the Risks and Cleanup of Oil and Gas Wells) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy complete its assessment of the financial and environmental risks arising from legacy well sites, assess its liability, and develop a plan for cleaning up contaminated legacy well sites. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

## **Chapter 12 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2013

### *Nominating Qualified Immigration Applicants*

#### Assessment of Eligibility and Qualifications of Applicants can be Improved

The committee concurred with recommendation 12-1 made at page 142 of Chapter 12 (Nominating Qualified Immigration Applicants) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of the Economy provide guidance for staff to assess the feasibility of relocation and settlement plans and business establishment plans for the Entrepreneur Immigration Categories of the Saskatchewan Immigrant Nominee Program. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 12-2 made at page 142 of Chapter 12 (Nominating Qualified Immigration Applicants) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of the Economy provide training for staff to assess the feasibility of relocation and settlement plans and business establishment plans for the Entrepreneur Immigration Categories of the Saskatchewan Immigrant Nominee Program. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

#### Document Support for Verification of Eligibility and Qualifications of Applicants

The committee concurred with recommendation 12-3 made at page 143 of Chapter 12 (Nominating Qualified Immigration Applicants) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of the Economy follow the Saskatchewan Immigrant Nominee Program policies and procedures that require staff to document the support (e.g., date, institution, or person contacted) to explain how decisions were reached on eligibility and qualifications of immigration applicants. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

#### Nomination and Rejections Properly Handled

The committee concurred with recommendation 12-4 made at page 144 of Chapter 12 (Nominating Qualified Immigrant Applicants) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of the Economy update policies to reflect its risk-based practice for quality reviews to guide staff of the Saskatchewan Immigrant Nominee Program. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

#### Nominations Communicated in a Timely Manner

Recommendation 12-5 as amended:

We recommend that the Ministry of Economy provide the necessary information to assist applicants to make informed decisions regarding their application for the Saskatchewan Immigrant Nominee Program.

## **Chapter 5 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

### Shared Service Agreement Needed

The committee concurred with recommendation 5-1 made at page 50 of Chapter 5 (Economy) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy sign a complete memorandum of understanding with the Ministry of Advanced Education that defines all key roles and responsibilities for shared services. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

### Disclosure Needed of the Environmental Liability for the Gunnar Uranium Mine and Mill Site

The committee concurred with recommendation 5-2 made at page 51 of Chapter 5 (Economy) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy disclose its liability for the cleanup of the Gunnar Uranium Mine and Mill Site in accordance with Public Sector Accounting Standards. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

## **Chapter 40 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

### *Project Management Processes*

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 11 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 3, 2014

### *Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification*

#### Performance Targets Set But Not Measureable

The committee concurred with recommendation 11-1 made at page 84 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission develop specific, measurable, relevant, and reasonable targets for all performance measures to ensure strategies are achieved to support the apprenticeship and trade certification program. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

The committee concurred with recommendation 11-2 made at page 84 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan

Apprenticeship and Trade Certification Commission document methodologies for determining the results of the apprenticeship and trade certification program. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

Apprentices' Competency Assessments Need Improvement

The committee concurred with recommendation 11-3 made at page 87 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission formally require regular reporting of apprentices' on-the-job trade hours. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

Work Site Inspections Need Clarification

The committee concurred with recommendation 11-4 made at page 88 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission implement a formal policy for industry inspections that requires the use of a risk assessment to decide which employers to inspect and how often. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

The committee concurred with recommendation 11-5 made at page 89 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission verify and document that employers receive an industry inspection as required. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

The committee concurred with recommendation 11-6 made at page 89 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission develop a formal process to ensure employers comply with *The Apprenticeship and Trade Certification Act, 1999* and *The Apprenticeship and Trade Certification Regulations, 2003*. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

The committee concurred with recommendation 11-7 made at page 89 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission follow its policy regarding timely completion of issue-driven inspections. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

Communicate Results Regularly

The committee concurred with recommendation 11-8 made at page 93 of Chapter 11 (Saskatchewan Apprenticeship and Trade Certification Commission – Enabling Apprentices to Achieve

Certification) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Apprenticeship and Trade Certification Commission require regular, formal interim reports from management on progress towards achieving performance targets that support the apprenticeship and trade certification program. The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

**Chapter 5 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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 32 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Economy – Monitoring IT Service Providers*

Effective Agreements Required

The committee concurred with recommendation 32-1 made at page 202 of Chapter 32 (Economy – Monitoring IT Service Providers) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy maintain agreements with its IT service providers that reflect the current structure, responsibilities, and programs of the Ministry. The committee noted that the Ministry of Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 32-2 made at page 202 of Chapter 32 (Economy – Monitoring IT Service Providers) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy include appropriate provisions for security requirements and security reporting in agreements with IT service providers. The committee noted that the Ministry of Economy is making progress towards complying with the recommendation.

Policies and Procedures Required for Taking Timely Corrective Action

The committee concurred with recommendation 32-3 made at page 205 of Chapter 32 (Economy – Monitoring IT Service Providers) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of the Economy establish written policies and procedures for employees regarding taking corrective actions on and reporting problems with IT service providers. The committee noted that the Ministry of Economy has complied with the recommendation.

**Chapter 43 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Economy – Regulating Pipelines*

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 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 18, 2015



*Economy – Managing Oil and Gas Wells*

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

**EDUCATION**

**Chapter 4 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2013

*School Divisions*

Review of Financial Reports Required

The committee concurred with recommendation 4-1 made at page 49 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school division boards approve policies on when and how the school divisions prepare periodic financial reports for their boards. The committee noted that school division boards are making progress towards complying with the recommendation.

The committee concurred with recommendation 4-2 made at page 49 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school division boards review (at least quarterly) financial reports (including comparison to budget) prepared in accordance with Canadian generally accepted accounting principles established by the Canadian Public Sector Accounting Board and document their review in minutes. The committee noted that school division boards are making progress towards complying with the recommendation.

Code of Conduct and Conflict of Interest Policies Required

The committee concurred with recommendation 4-3 made at page 50 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions establish code of conduct and conflict of interest policies and communicate these to staff. The committee noted that school divisions have complied with the recommendation.

Segregation of Duties Required

The committee concurred with recommendation 4-4 made at page 52 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions have segregation of duties policies. The committee noted that school divisions are making progress towards complying with the recommendation.

The committee concurred with recommendation 4-5 made at page 52 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions assess the risks of incompatible functions and take appropriate action. The committee noted that school divisions are making progress towards complying with the recommendation.

Lines of Credit Require Minister's Approval

The committee concurred with recommendation 4-6 made at page 52 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions obtain the approval of the Minister for the existence and use of lines of credit. The committee noted that school division have complied with the recommendation.

Information Technology Security Policies Need Improvement

The committee concurred with recommendation 4-7 made at page 53 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions establish information technology security policies. The committee noted that school divisions are making progress towards complying with the recommendation.

IT Disaster Recovery Plans Needed

The committee concurred with recommendation 4-8 made at page 54 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions prepare and test their information technology disaster recovery plans. The committee noted that school divisions are making progress towards complying with the recommendation.

Purchase and Disposal of Real Property Without Minister's Approval

The committee concurred with recommendation 4-9 made at page 54 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions obtain the approval of the Minister of Education before making purchases or disposing of real property. The committee noted that school divisions have complied with the recommendation.

Controls Over School-generated Funds Needed

The committee concurred with recommendation 4-10 made at page 54 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions establish appropriate processes to collect and record all funds generated in schools. The committee noted that school divisions are making progress towards complying with the recommendation.

Lack of a Formal Agreement

The committee concurred with recommendation 4-11 made at page 55 of Chapter 4 (Education – School divisions) of the *2011 Report of the Provincial Auditor (Volume 1)* that school divisions ensure that when they enter into financial arrangements with other agencies, they formalize their rights and obligations in written agreements. The committee noted that school divisions are making progress towards complying with the recommendation.

**Chapter 5 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

Better Control over Grants Needed

The committee concurred with recommendation 5-1 made at page 106 of Chapter 5 (Education) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education approve school division operating and capital grant payments in accordance with its delegation of authority. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 5-2 made at page 107 of Chapter 5 (Education) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education enter into written agreements with school divisions setting out the terms and conditions of its capital grants that support the Ministry's expenses. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

## **Chapter 1 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

### *School Divisions*

#### Periodic Verification of Capital Assets Needed

The committee concurred with recommendation 1-1 made at page 23 of Chapter 1 (School Divisions) of the *2012 Report of the Provincial Auditor (Volume 1)* that school divisions periodically verify the existence of their physical assets. The committee noted that the school divisions are making progress towards complying with the recommendation.

## **Chapter 2 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 14, 2015

### *Grade 12 Graduation Rates*

#### Legislative Authority Not Used to Set Direction

The committee concurred with recommendation 2-1 made at page 36 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education use its legislated authority to direct school divisions toward improved Grade 12 graduation rates. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

#### Need to Set Targets and Communicate Direction

The committee concurred with recommendation 2-2 made at page 37 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education clearly state what should be measured and how it should be measured to assess student progress/achievements that significantly contribute to successful Grade 12 graduation. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-3 made at page 37 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education set short and long-term targets for increasing Grade 12 graduation rates. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

#### Need to Identify Key Effective Strategies

The committee concurred with recommendation 2-4 made at page 38 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education identify practical, key strategies that have proven effective in Saskatchewan and other jurisdictions to strengthen student achievement and increase Grade 12 graduation rates. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

#### Need to Direct School Divisions to Use Key Effective Strategies

The committee concurred with recommendation 2-5 made at page 40 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of

Education direct school divisions to use key effective strategies (once identified by the Ministry) that have proven practical for overcoming the most significant risks of school divisions affecting student achievement and for increasing Grade 12 graduation rates. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Need to Better Align Resources with Strategies

The committee concurred with recommendation 2-6 made at page 40 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education review each school division's Continuous Improvement Plan and assess its planned use of key effective strategies before approving the school division's budget for the related school year. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 2-7 made at page 41 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education review each school division's Continuous Improvement Plan and assess if it is achieving its planned outcomes. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

School Divisions Required to Report Strategies but Not Risk Factors

The committee concurred with recommendation 2-8 made at page 42 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education require school divisions to report critical risks limiting student achievement and that the Ministry analyze provincial progress in reducing critical risks. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Limited Analysis of Progress in Graduation Rates

The committee concurred with recommendation 2-9 made at page 42 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education analyze and report whether school divisions use key effective strategies that could influence Grade 12 graduation rates. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Need to Report Progress and Meaningful Analysis

The committee concurred with recommendation 2-10 made at page 45 of Chapter 2 (Grade 12 Graduation Rates) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education publicly report the major reasons for differences in the graduation rates of all school divisions and schools. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

**Chapter 3 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Teachers' Superannuation Commission*

Teachers' Pension Benefits Remain Unfunded

The committee concluded consideration of recommendation 3-1 made at page 53 of Chapter 3 (Teachers' Superannuation Commission) of the *2012 Report of the Provincial Auditor (Volume 1)*

that the Government use Canadian public sector accounting principles to record the Teachers' Superannuation Plan's pension benefits expense and related pension debt in the Estimates and financial statements of the General Revenue Fund so that legislators and the public receive accurate information about the planned and actual costs of teachers' pensions.

The committee concluded consideration of recommendation 3-2 made at page 53 of Chapter 3 (Teachers' Superannuation Commission) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education base the amount of Teachers' Superannuation Plan's pension benefits expense reported in its Estimates and Annual Report on Canadian public sector accounting principles so that legislators and the public receive accurate information about the planned and actual costs of teachers' pensions.

#### **Chapter 4 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

##### *Child Care Facilities*

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 5 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

##### Capital Grants to School Divisions Not Properly Recorded

The committee concurred with recommendation 5-1 made at page 73 of Chapter 5 (Education) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education properly record capital grants to school divisions in its financial records.

#### **Chapter 25 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

##### *Teachers' Dental Plan*

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 36 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 14, 2015

##### *Transporting Students Safely*

##### Ministry Needs to Highlight Requirements for Safe Student Transportation

The committee concurred with recommendation 36-1 made at page 318 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education provide school boards with a summary of current legislation related to transporting students and request that each School Board review reports showing that its school division complies with legislated transportation requirements. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Transportation Policies Inconsistent

The committee concurred with recommendation 36-2 made at page 321 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education work with school divisions to identify key risks to safe student transportation and cost-effective options for managing those risks. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-3 made at page 321 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education require school divisions to report to their school boards the strategies they use to reduce risks related to vehicle condition, driver competence, student behaviour, and collisions. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-4 made at page 321 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education establish and provide guidance to school divisions about the distance for students to be transported to school including requesting school boards approve any exceptions to their school divisions' policies. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

School Divisions Inconsistently Monitor Student Transportation

The committee concurred with recommendation 36-5 made at page 322 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education work with school divisions to identify relevant student transportation performance information that should be reported to school boards quarterly and annually to help them supervise student transportation. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Contracted Services Not Monitored

The committee concurred with recommendation 36-6 made at page 323 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education require school divisions that contract transportation services to obtain written reports from contractors outlining how the contractor complies with legislated requirements for safe student transportation. The committee noted that the Ministry of Education has complied with the recommendation.

School Divisions Take Action to Improve Safety but Do Not Document Risks Resolved or Remaining

The committee concurred with recommendation 36-7 made at page 323 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education provide guidance to school divisions for consistent, written, and timely processes to track and resolve complaints about safe student transportation. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-8 made at page 323 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of

Education require school divisions to provide school boards and the Ministry with written reports about outstanding risks and unresolved complaints. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Recommendations for Specific School Divisions

The committee concurred with recommendation 36-9 made at page 324 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that Prairie Valley School Division No. 208 document student participation in timely bus evacuation drills and driver identified evacuation risks. The committee noted that Prairie Valley School Division has complied with the recommendation.

The committee concurred with recommendation 36-10 made at page 324 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that Northwest School Division No. 203:

- Reference all relevant legislation within its busing contracts to align its transportation requirements with legislation and regulations
- Provide school bus drivers annually with legislated requirements to transport students safely

The committee noted that Northwest School Division is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-11 made at page 324 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that Chinook School Division No. 211:

- Reference all relevant legislation within its busing contracts to align its transportation requirements with legislation and regulations
- Define what is expected of contractors that provide student transportation services, including required reports
- Implement a driver appraisal process
- Document complaints about student transportation and how the complaints were resolved

The committee noted that Chinook School Division is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-12 made at page 324 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that Good Spirit School Division No. 204:

- Provide school bus drivers annually with legislated requirements to transport students safely
- Implement a driver appraisal process
- Document student participation in timely bus evacuation drills and driver identified evacuation risks
- Document complaints about student transportation and how the complaints were resolved

The committee noted that Good Spirit School Division is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-13 made at page 325 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that Prince Albert Roman Catholic Separate School Division No. 6:

- Reference all relevant legislation within its busing contracts to align its transportation requirements with legislation and regulations
- Define expectations and reporting requirements with contractors
- Implement processes to monitor its contractors driver appraisal process
- Implement processes to monitor its contractor's vehicle maintenance processes
- Implement processes to monitor its contractor's bus evacuation processes
- Periodically report to its board regarding the performance of student transportation
- Document complaints about student transportation and how the complaints were resolved

The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 is making progress towards complying with the recommendation.

The committee concurred with recommendation 36-14 made at page 325 of Chapter 36 (Transporting Students Safely) of the *2012 Report of the Provincial Auditor (Volume 2)* that St. Paul's School Roman Catholic Separate Division No. 20:

- Reference all relevant legislation within its busing contracts to align its transportation requirements with legislation and regulations
- Define expectations and reporting requirements with contractors
- Implement processes to monitor its contractor's driver appraisal process
- Implement processes to monitor its contractor's vehicle maintenance processes
- Implement processes to monitor its contractor's bus evacuation processes
- Periodically report to its board regarding the performance of student transportation
- Document complaints about student transportation and how the complaints were resolved

The committee noted that St. Paul's School Roman Catholic Separate Division No. 20 is making progress towards complying with the recommendation.

## **Chapter 5 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 13, 2015

### *School Divisions*

#### Segregation of Duties Required

The committee concurred with recommendation 5-1 made at page 44 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 independently review and approve bank reconciliations. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

The committee concurred with recommendation 5-2 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 formally document and implement a policy for recording amounts (i.e., journal entries) in its accounting records including independent review and approval. The committee noted that Chinook School Division No. 211 has complied with the recommendation.

The committee concurred with recommendation 5-3 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Ile-a-la Crosse School Division No. 112 formally document and implement a policy for recording amounts (i.e., journal entries) in its



accounting records including independent review and approval. The committee noted that Ile-a-la-Crosse School Division No. 112 has complied with the recommendation.

The committee concurred with recommendation 5-4 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 formally establish and implement a purchasing policy. The committee noted that Chinook School Division No. 211 has complied with the recommendation.

The committee concurred with recommendation 5-5 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division No. 200 follow its purchasing policy. The committee noted that North East School Division No. 200 has complied with the recommendation.

The committee concurred with recommendation 5-6 made at page 45 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 follow its purchasing policy. The committee noted that Sun West School Division No. 207 has complied with the recommendation.

The committee concurred with recommendation 5-7 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 formally establish and implement a policy for making any changes to its payroll system. The committee noted that Sun West School Division No. 207 has complied with the recommendation.

Information Technology Security Policies Need Improvement

The committee concurred with recommendation 5-8 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 establish adequate information technology security policies. The committee noted that Chinook School Division No. 211 is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-9 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Englefeld Protestant Separate School Division No. 132 establish adequate information technology security policies. The committee noted that Englefeld Protestant Separate School Division No. 132 has complied with the recommendation.

The committee concurred with recommendation 5-10 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Light of Christ Roman Catholic Separate School Division No. 16 establish adequate information technology security policies. The committee noted that Light of Christ Roman Catholic Separate School Division No. 16 has complied with the recommendation.

The committee concurred with recommendation 5-11 made at page 46 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Living Sky School Division No. 202 establish adequate information technology security policies. The committee noted that Living Sky School Division No. 202 has complied with the recommendation.

The committee concurred with recommendation 5-12 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division

No. 200 establish adequate information technology security policies. The committee noted that North East School Division No. 200 has complied with the recommendation.

The committee concurred with recommendation 5-13 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 establish adequate information technology security policies. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

The committee concurred with recommendation 5-14 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Saskatoon School Division No. 13 establish adequate information technology security policies. The committee noted that Saskatoon School Division No. 13 has complied with the recommendation.

The committee concurred with recommendation 5-15 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that South East Cornerstone School Division No. 209 establish adequate information technology security policies. The committee noted that South East Cornerstone School Division No. 209 has complied with the recommendation.

The committee concurred with recommendation 5-16 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that St. Paul's Roman Catholic Separate School Division No. 20 establish adequate information technology security policies. The committee noted that St. Paul's Roman Catholic Separate School Division No. 20 has complied with the recommendation.

The committee concurred with recommendation 5-17 made at page 47 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 establish adequate information technology security policies. The committee noted that Sun West School Division No. 207 has complied with the recommendation.

#### IT Disaster Recovery Plans Needed

The committee concurred with recommendation 5-18 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Chinook School Division No. 211 approve and test its information technology disaster recovery plan. The committee noted that Chinook School Division No. 211 is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-19 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Englefeld Protestant School Division No. 132 approve and test its information technology disaster recovery plan. The committee noted that Englefeld Protestant School Division No. 132 has complied with the recommendation.

The committee concurred with recommendation 5-20 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Living Sky School Division No. 202 approve and test its information technology disaster recovery plan. The committee noted that Living Sky School Division No. 202 has complied with the recommendation.

The committee concurred with recommendation 5-21 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that North East School Division

No. 200 approve and test its information technology disaster recovery plan. The committee noted that North East School Division No. 200 has complied with the recommendation.

The committee concurred with recommendation 5-22 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Northern Lights School Division No. 113 approve and test its information technology disaster recovery plan. The committee noted that Northern Lights School Division No. 113 is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-23 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that St. Paul's Roman Catholic Separate School Division No. 20 approve and test its information technology disaster recovery plan. The committee noted that St. Paul's Roman Catholic Separate School Division No. 20 has complied with the recommendation.

The committee concurred with recommendation 5-24 made at page 48 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Sun West School Division No. 207 approve and test its information technology disaster recovery plan. The committee noted that Sun West School Division No. 207 has complied with the recommendation.

#### Periodic Verification of Capital Assets Needed

The committee concurred with recommendation 5-25 made at page 49 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Rivers School Division No. 119 periodically verify the existence of its physical assets. The committee noted that Saskatchewan Rivers School Division No. 119 has complied with the recommendation.

#### Preparation of Performance Evaluations for Management

The committee concurred with recommendation 5-26 made at page 49 of Chapter 5 (School Divisions) of the *2013 Report of the Provincial Auditor (Volume 1)* that Horizon School Division No. 205 prepare regular performance evaluations for management. The committee noted that Horizon School Division No. 205 is making progress towards complying with the recommendation.

### **Chapter 8 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014 and Jan. 14, 2015

#### *Capital Asset Planning for Schools*

##### System-wide Strategy to Coordinate Capital Asset Planning Needed

The committee concurred with recommendation 8-1 made at page 77 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education develop and use a capital asset strategy that coordinates overall capital needs for schools in the provincial Pre-Kindergarten to Grade 12 system. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

##### Policies (Funding Guidelines) Outdated

The committee concurred with recommendation 8-2 made at page 78 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education formally review, update, and communicate its capital asset policies (including Funding

Guidelines) for the provincial Pre-Kindergarten to Grad 12 system on a timely basis. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 8-3 made at page 78 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education formally review, update and communicate the process for the prioritization of provincial Pre-Kindergarten to Grade 12 system capital assets. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Ministry Needs to Analyze Overall Capital Asset Requirements and Existing Capacity

The committee concurred with recommendation 8-4 made at page 80 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education use accurate and complete capital asset information for each school division to determine overall current and long-term capital asset needs of the provincial Pre-Kindergarten to Grade 12 system. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Analysis of Non-Capital Alternatives Needed

The committee concurred with recommendation 8-5 made at page 80 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education assess both capital and non-capital alternatives to address identified capital asset needs across the provincial Pre-Kindergarten to Grade 12 system. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

Projects Need to be Prioritized on a System-Wide Basis

The committee concurred with recommendation 8-6 made at page 81 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education consistently prioritize all capital projects across the provincial Pre-Kindergarten to Grade 12 system and track all capital projects of school divisions. The committee noted that the Ministry of Education has complied with the recommendation.

Assessment of Financing Alternatives Needed

The committee concurred with recommendation 8-7 made at page 82 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education select the method of financing for capital projects of school divisions based on analysis of capital financing alternatives. The committee noted that the Ministry of Education has complied with the recommendation.

Success of Capital Asset Strategies Not Measured

The committee concurred with recommendation 8-8 made at page 85 of Chapter 8 (Capital Asset Planning for Schools) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Education develop and implement measures and targets to monitor the success of its capital asset strategy across the provincial Pre-Kindergarten to Grade 12 system. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

**Chapter 13 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 18, 2015

*Physical Safety of Students at School*

Most Requirements for Student Safety Defined

The committee concurred with recommendation 13-1 made at page 153 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 develop and implement safety manuals to be used by schools to guide safety and maintenance for all science labs and shop areas in its practical and applied arts programs. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 13-2 made at page 153 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 develop and implement safety manuals to be used by schools to guide safety and maintenance for all science labs and shop areas in its practical and applied arts programs. The committee noted that the Ministry of Education has complied with the recommendation.

Emergency Response Plans

The committee concurred with recommendation 13-3 made at page 155 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 formally document its annual review and sign-off of emergency response plans. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-4 made at page 156 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 review its practices for emergency response kits and provide guidance to schools on the required contents of kits. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-5 made at page 156 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 review its practices for emergency response kits and provide guidance to schools on the required contents of kits. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-6 made at page 156 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 determine the appropriate location for placement of safety-related signage and safety items such as fire extinguishers and first aid kits in schools. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 13-7 made at page 156 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 determine the appropriate location for placement of safety-related signage and safety items such as fire extinguishers and first aid kits in schools. The committee noted that the Ministry of Education has complied with the recommendation.

#### Occupational Health and Safety

The committee concurred with recommendation 13-8 made at page 157 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 develop requirements for air quality testing to be conducted when construction takes place during the school year. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-9 made at page 157 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 develop requirements for air quality testing to be conducted when construction takes place during the school year. The committee noted that the Ministry of Education has complied with the recommendation.

#### Practical and Applied Arts/Science Labs

The committee concurred with recommendation 13-10 made at page 158 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 develop processes to keep safety components (e.g., eye wash stations, emergency exits) accessible in science labs and shop areas. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 13-11 made at page 158 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 develop processes to keep safety components (e.g., eye wash stations, emergency exits) assessable in science labs and shop areas. The committee noted that the Ministry of Education has complied with the recommendation.

#### Access

The committee concurred with recommendation 13-12 made at page 159 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 assess the level of physical security required for each school in the division. The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 13-13 made at page 159 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 assess the level of physical security required for each school in the division. The committee noted that the Ministry of Education has complied with the recommendation.

#### Clarification of Training Requirements Needed

The committee concurred with recommendation 13-14 made at page 160 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 set expectations for safety training that school staff are required to take including defining the number of first aid trained staff required in each school. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-15 made at page 160 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina

Roman Catholic Separate School Division No. 81 define the number of first aid trained staff required in each school. The committee noted that the Ministry of Education has complied with the recommendation.

Report on Performance of Student Safety Initiatives

The committee concurred with recommendation 13-16 made at page 162 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina School Division No. 4 develop performance measures and targets related to student safety and report on these measures and targets periodically to its Board. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 13-17 made at page 162 of Chapter 13 (Physical Safety of Students at School) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Roman Catholic Separate School Division No. 81 develop performance measures and targets related to student safety and report on these measures and targets periodically to its Board. The committee noted that the Ministry of Education has complied with the recommendation.

**Chapter 6 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

Assets Constructed Under Shared Ownership Agreements Incorrectly Recorded

The committee concurred with recommendation 6-1 made at page 57 of Chapter 6 (Education) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education follow Canadian generally accepted accounting principles for the public sector when accounting for assets constructed under shared ownership agreements.

**Chapter 25 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

*Teachers' Dental Plan*

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 41 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

*Child Care Facilities*

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 50 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 29, 2014

*Boards of Education – School Board Governance*

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 5 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 13, 2015

##### *School Divisions*

###### Segregation of Duties and Compliance with Purchasing Policies Needed at Prince Albert

The committee concurred with recommendation 5-1 made at page 25 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 adequately segregate the duties of staff to reduce the risk of misappropriation of assets or errors. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

The committee concurred with recommendation 5-2 made at page 25 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 follow its purchasing policy. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

###### Prince Albert, Chinook and Northern Lights Need Approved and Tested IT Disaster Recovery Plans

The committee concurred with recommendation 5-3 made at page 29 of Chapter 5 (School Divisions) of the *2014 Report of the Provincial Auditor (Volume 1)* that Prince Albert Roman Catholic Separate School Division No. 6 approve and test its information technology disaster recovery plan. The committee noted that Prince Albert Roman Catholic Separate School Division No. 6 has complied with the recommendation.

#### **Chapter 19 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 14, 2015

##### *Grade 12 Graduation Rates*

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 20 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

##### *Instruction time*

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 6 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015



Verification of Pension Contributions Needed

The committee concurred with recommendation 6-1 made at page 44 of Chapter 6 (Education) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Education check the accuracy of its contributions to the Saskatchewan Teachers' Retirement Plan on a periodic basis. The committee noted that the Ministry of Education has complied with the recommendation.

**Chapter 27 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Teachers' Dental Plan*

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 31 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Conseil scolaire fransaskois – Financial Management and Governance Practices*

Written Delegation of Authority Needed

The committee concurred with recommendation 31-1 made at page 180 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois approve a written delegation of authority setting out the authority of each staff involved in procurement decisions. The committee noted that the Ministry of Education has complied with the recommendation.

Written Financial Management Policies Needed

The committee concurred with recommendation 31-2 made at page 181 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois approve written policies for key financial management processes based on its assessment of financial risks. The committee noted that the Ministry of Education has complied with the recommendation.

Comprehensive Code of Conduct Needed

The committee concurred with recommendation 31-3 made at page 181 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois approve a comprehensive code of conduct and conflict-of-interest policy for Board members, management, and staff. The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 31-4 made at page 181 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois monitor compliance with its code of conduct and conflict-of-interest policy and address identified conflicts of interest and violations of the code. The committee noted that the Ministry of Education has complied with the recommendation.

Processes to Develop Board Competencies Needed

The committee concurred with recommendation 31-5 made at page 182 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois implement a development plan to address gaps between competencies required and those possessed by Board members. The committee noted that the Ministry of Education is making progress towards compliance with the recommendation.

Evaluations of Senior Management Performance Needed

The committee concurred with recommendation 31-6 made at page 183 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois require systematic and regular performance evaluations of senior management. The committee noted that the Ministry of Education has complied with the recommendation.

Budget Incomplete and Approved Without Clear Linkage to Action Plans

The committee concurred with recommendation 31-7 made at page 186 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that Conseil scolaire fransaskois document its strategy to manage its net debt for the Board's approval. The committee noted that the Ministry of Education has complied with the recommendation.

Financial Risks Not Evaluated

The committee concurred with recommendation 31-8 made at page 187 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Board of Conseil scolaire fransaskois implement a risk management process that requires the identification and written analysis of financial risks that impact Conseil scolaire fransaskois. The committee noted that the Ministry of Education has complied with the recommendation.

Staff Need Better Information for Decision Making

The committee concurred with recommendation 31-9 made at page 188 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that Conseil scolaire fransaskois maintain accurate and current forecasts of financial information within its financial records. The committee noted that the Ministry of Education has complied with the recommendation.

Decisions Not Supported by Analysis

The committee concurred with recommendation 31-10 made at page 193 of Chapter 31 (Conseil scolaire fransaskois – Financial Management and Governance Practices) of the *2014 Report of the Provincial Auditor (Volume 2)* that Board of Conseil scolaire fransaskois use documented analysis to support significant decision items, including analysis of financial, strategic, and reputational implications of recommendations and alternative options. The committee noted that the Ministry of Education has complied with the recommendation.

**Chapter 44 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 14, 2015

*Transporting Students Safely*

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

**ENERGY AND RESOURCES**

**Chapter 6 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct 4, 2012

User access

The committee concurred with recommendation 6-1 made at page 119 of Chapter 6 (Energy and Resources) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Energy and Resources follow its established procedures for removing user access to its computer systems and data. The committee noted that the Ministry of the Economy has complied with the recommendation.

*Process Renewal and Infrastructure Management Enhancements (PRIME) project*

Tracking and Reporting on the Realization of the Project's Benefits

The committee concurred with recommendation 6-2 made at page 125 of Chapter 6 (Energy and Resources) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Energy and Resources document its plans for measuring and reporting on the expected benefits of its new oil and gas system. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

Project Management Practices and Reports

The committee concurred with recommendation 6-3 made at page 127 of Chapter 6 (Energy and Resources) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Energy and Resources include in its project status reports to senior management the actual development and maintenance costs incurred to date compared to the project's percentage of completion. The committee noted that the Ministry of the Economy has complied with the recommendation.

The committee concurred with recommendation 6-4 made at page 128 of Chapter 6 (Energy and Resources) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Energy and Resources prepare an analysis on the merits of conducting an independent risk assessment on the Process Renewal and Infrastructure Management Enhancements project. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

**Chapter 5 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2013

*Regulating Pipelines*

Need to Establish an Appropriate Management Framework to Monitor Compliance

The committee concurred with recommendation 5-1 made at page 66 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources develop written policies and procedures to guide staff when

assessing pipeline design, monitoring pipeline construction, and evaluating pipeline operations. The committee noted that the Ministry of the Economy has complied with the recommendation.

The committee concurred with recommendation 5-2 made at page 67 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources consider seeking responsibility in law to verify that pipeline operators clean up contaminated sites to an acceptable condition. The committee noted that the Ministry of the Economy has complied with the recommendation.

Need to Evaluate Compliance on a Timely Basis

The committee concurred with recommendation 5-3 made at page 67 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources consistently document its assessments of pipeline license applications for compliance with the law prior to issuing pipeline licenses. The committee noted that the Ministry of the Economy has complied with the recommendation.

The committee concurred with recommendation 5-4 made at page 68 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources assess the resources it requires to fulfill its responsibilities under *The Pipelines Act, 1998*. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-5 made at page 68 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources implement a risk-based assessment approach to monitor pipeline construction and verify pressure tests. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-6 made at page 69 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources monitor pipeline operator compliance with integrity management and safety processes for existing pipelines. The committee noted that the Ministry of the Economy is making progress towards complying with the recommendation.

Flowlines Currently not Licensed

The committee concurred with recommendation 5-7 made at page 70 of Chapter 5 (Energy and Resources - Regulating Pipelines) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Energy and Resources consider seeking responsibility in law to license flowlines. The committee noted that the Ministry of the Economy has complied with the recommendation.

**Chapter 7 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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

## **ENTERPRISE AND INNOVATION PROGRAMS**

### **Chapter 7 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

#### Better Accounting Estimation Processes Needed

The committee concurred with recommendation 7-1 made at page 135 of Chapter 7 (Enterprise and Innovation Programs) of the *2011 Report of the Provincial Auditor (Volume 2)* that Enterprise Saskatchewan document its analysis and assumptions used to estimate ethanol fuel tax expenses. The committee noted that the Ministry of the Economy has complied with the recommendation.

## **ENVIRONMENT**

### **Chapter 8 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

#### Adequate Payroll Service Agreement Needed

The committee concurred with recommendation 8-1 made at page 143 of Chapter 8 (Environment) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment modify its agreement with the Public Service Commission clarifying responsibilities for key payroll activities. The committee noted that the Ministry of Environment has complied with the recommendation.

### **Chapter 8 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 30, 2014

#### Compliance with Policies Needed

The committee concurred with recommendation 8-1 made at page 86 of Chapter 8 (Environment) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment comply with its policies for all purchases. The committee noted that the Ministry of Environment has complied with the recommendation.

### **Chapter 10 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

#### *Identification and Management of Contaminated Sites*

#### Proposed Provincial Environmental Laws is Intended to Provide Greater Direction for Assessing Contamination and Managing Sites

The committee concurred with recommendation 10-2 made at page 107 of Chapter 10 (Identification and Management of Contaminated Sites) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Environment take steps to make government agencies fully aware of their responsibilities under the proposed *The Environmental Management and Protection Act, 2010* and the related Environmental Code. The committee noted that the Ministry of Environment has complied with the recommendation.

### **Chapter 21 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Apr. 30, 2014

*Regulating Air Emissions*

Non-compliance with Current Legislation

The committee concurred with recommendation 21-1 made at page 276 of Chapter 21 (Environment – Regulating Air Emissions Follow Up) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Environment issue permits in compliance with existing legislation (*The Clean Air Act*) until such time as the legislation is amended. The committee noted that the Ministry of Environment has complied with the recommendation.

**Chapter 7 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 30, 2014

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 29 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 30, 2014

*Regulating Landfills*

Formalized Standards Needed for Landfill Construction or Expansion

The committee concurred with recommendation 29-1 made at page 210 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment adopt guidance on landfills from the proposed Environmental Code as operating practice. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Not Verifying that construction or Expansion Requirements are met

The committee concurred with recommendation 29-2 made at page 211 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment obtain evidence, in a timely manner, that landfills are constructed in compliance with approved design plans. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Need to Access Operation Compliance More Frequently

The committee concurred with recommendation 29-3 made at page 212 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment perform landfill inspections in accordance with its established frequency requirements. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

More Environmental Impact Monitoring Needed

The committee concurred with recommendation 29-4 made at page 214 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment amend operating permits for all high-risk landfills to ensure they require appropriate groundwater monitoring. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

The committee concurred with recommendation 29-5 made at page 214 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment follow up on groundwater monitoring reports that are not received from landfill owners in a timely manner. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Approvals Needed for Closed Landfills

The committee concurred with recommendation 29-6 made at page 215 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment review and approve landfill closure plans. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Assessment of Closure Compliance Needed

The committee concurred with recommendation 29-7 made at page 215 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment confirm landfill closures are done in accordance with approved closure plans. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Impact Monitoring of Closed Landfills Needed

The committee concurred with recommendation 29-8 made at page 216 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment perform a risk assessment of closed landfills and require landfill owners to undertake groundwater monitoring where required. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

Non-Compliance Not Consistently Addressed

The committee concurred with recommendation 29-9 made at page 216 of Chapter 29 (Environment – Regulating Land Fills) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment establish guidance that will aid staff in consistently addressing landfill owners that do not comply with the law and permit requirements. The committee noted that the Ministry of Environment is making progress towards complying with the recommendation.

**Chapter 21 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Environment – Regulating Reforestation*

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 8 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

Timely Removal of User Access Needed

The committee concurred with recommendation 8-1 made at page 55 of Chapter 8 (Environment) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment follow its

established procedures and remove unneeded user access to systems and data promptly. The committee noted that the Ministry of Environment has complied with the recommendation.

Need to Record the Cost of Inventory Items

The committee concurred with recommendation 8-2 made at page 57 of Chapter 8 (Environment) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Environment follow its established policies for recording the cost of inventory items in its inventory records. The committee noted that the Ministry of Environment has complied with the recommendation.

**Chapter 45 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Finance and Environment — Contaminated Sites*

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

**EXECUTIVE COUNCIL**

**Chapter 17 – 2010 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

*Office of the Executive Council*

Monitoring Information Technology (IT) Systems and Data

The committee concurred with recommendation 17-1 made at page 280 of Chapter 17 (Office of the Executive Council) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Office of the Executive Council follow its processes for removing unneeded user access to its information technology systems and data promptly. The committee noted that the Office of the Executive Council has complied with the recommendation.

**Chapter 8 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 16, 2014

Proper Accounting for System Development Costs Needed

The committee concurred with recommendation 8-1 made at page 72 of Chapter 8 (Executive Council) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Office of Executive Council use Canadian generally accepted accounting principles for the public sector to budget and account for system development costs.

**FINANCE**

**Chapter 9 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014



Improved Processes to Record Certain Revenues Needed

The committee concurred with recommendation 9-1 made at page 166 of Chapter 9 (Finance) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance establish a process to better estimate resource surcharge revenue earned during each quarter and record this estimate each quarter. The committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

Current Human Resources Service Agreement Needed

The committee concurred with recommendation 9-2 made at page 167 of Chapter 9 (Finance) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance establish a current service agreement with the Public Service Commission for the provision of human resources services. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 10 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Financial Reporting – Public Financial Reporting – the Need to Change*

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 11 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Financial Reporting – Summary Reporting Practices – From an Entire Government Perspective*

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 12 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Financial Reporting – Financial Status of Pensions – an Update*

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 26B – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Quality of Annual Reports of Ministries and Treasury Board Agencies*

Guidelines Support Quality Reporting

The committee concurred with recommendation 26B-1 made at page 493 of Chapter 26B (Quality of annual reports of ministries and Treasury Board agencies) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance encourage ministries and Treasury Board agencies to disclose performance targets for their performance measures in their annual reports. The committee noted that the Ministry of Finance is making progress towards complying with the recommendation.

**Chapter 6 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

*Special Purpose Funds*

Need to Account for Arbitration Settlement

The committee concurred with recommendation 6-1 made at page 78 of Chapter 6 (Finance – Special Purpose Funds) of the *2012 Report of the Provincial Auditor (Volume 1)* that Public Employees Benefits Agency and the Joint Board of Trustees of the Extended Health Care Plan improve their processes to identify and document key financial decisions in their minutes of the Extended Health Care Plan. The committee noted that the Ministry of Finance has complied with the recommendation.

The committee concurred with recommendation 6-2 made at page 78 of Chapter 6 (Finance – Special Purpose Funds) of the *2012 Report of the Provincial Auditor (Volume 1)* that Public Employees Benefits Agency promptly record all financial transactions of the Extended Health Care Plan. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 7 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

*MIDAS Financials - Security*

Timely User Access Removal

The committee concurred with recommendation 7-1 made at page 81 of Chapter 7 (MIDAS Financials – Security) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Finance implement a policy for the timely removal of user access upon receipt of requests for removal from user agencies. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 8 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

*Public Employees Benefits Agency Security Audit Follow Up*

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 1 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Public Accounts*

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 9 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

Estimating Corporate Income Tax Revenue

The committee concurred with recommendation 9-1 made at page 95 of Chapter 9 (Finance) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance revise its processes to estimate and record corporate income tax revenues so that it only records revenue that it has earned. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 30 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Internal Audit in Ministries*

Assess Organizational Models for Internal Audit

The committee concurred with recommendation 30-1 made at page 231 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance evaluate various organizational models for internal audit. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

Purpose, Authority and Responsibility—Internal Audit Charters Need to Align with IIA Standards

The committee concurred with recommendation 30-2 made at page 232 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance implement a standard internal audit charter that aligns with Institute of Internal Auditors Standards. The committee noted that the Ministry of Finance has complied with the recommendation.

Independence and Objectivity—Effective Audit Leadership Needed

The committee concurred with recommendation 30-3 made at page 234 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance work with ministries to implement appropriate internal audit reporting structures to support effective internal audit. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

Proficiency—Assess Internal Audit Competencies

The committee concurred with recommendation 30-4 made at page 234 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance work with ministries to ensure that internal auditors have appropriate competencies. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

Due Professional Care—Internal Audit Plans Should be Risk Based

The committee concurred with recommendation 30-5 made at page 235 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance and ministries collaborate on methodology and tools to support risk-based internal audit planning. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

The committee concurred with recommendation 30-6 made at page 236 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance work with ministries to develop risk-based internal audit plans. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

Quality Assurance and Improvement Program Required

The committee concurred with recommendation 30-7 made at page 236 of Chapter 30 (Internal Audit of Ministries) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Finance implement effective quality assurance programs for internal audit. The committee noted that the Ministry of Finance is making progress towards compliance with the recommendation.

**Chapter 1 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

*Municipal Employees' Pension Plan*

Additional Financial Reporting Controls Required

The committee concurred with recommendation 1-1 made at page 29 of Chapter 1 (Municipal Employees' Pension Plan) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Municipal Employees' Pension Commission direct the Plan's administrator to establish additional financial reporting controls to ensure those responsible for the preparation of the Plan's financial statements obtain sufficient information to appropriately disclose risks relating to investments in the Plan's financial statements. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 9 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

*MIDAS Financials Annual Audit*

Need to Assign Roles and Responsibilities for Payment Processing

The committee concurred with recommendation 9-1 made at page 93 of Chapter 9 (Finance – MIDAS Financials Annual Audit) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Finance establish service level agreements with user agencies to clearly assign responsibilities for key payment processing activities. The committee noted that the Ministry of Finance has complied with the recommendation.

**Chapter 10 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Identification and Management of Contaminated Sites*

Readiness for Upcoming Change to Accounting Requirements Needed

The committee concurred with recommendation 10-1 made at page 98 of Chapter 10 (Identification and Management of Contaminated Sites) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Finance set out guidance in the Financial Administration Manual for recording liabilities of contaminated sites to enable complete reporting in the Government's 2014-15 Budget and Summary Financial Statements. The committee noted that the Ministry of Finance has complied with the recommendation.

Proposed Provincial Environmental Laws is Intended to Provide Greater Direction for Assessing Contamination and Managing Sites

The committee concurred with recommendation 10-3 made at page 108 of Chapter 10 (Identification and Management of Contaminated Sites) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Treasury Board require government agencies, when requesting funds for cleanup activities, to use the National Classification System endorsed by the Canadian Council of Ministers of Environment to prioritize cleanup activities where the provincial government is responsible for cleaning up contaminated sites. The committee noted that the Ministry of Finance has complied with the recommendation.

The committee concurred with recommendation 10-4 made at page 108 of Chapter 10 (Identification and Management of Contaminated Sites) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Finance set out its information requirements for accounting for costs (budget and actual) associated with the cleanup of contaminated sites. The committee noted that the Ministry of Finance has complied with the recommendation.

## **Chapter 22 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

### *Oversight of Information Technology*

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 23 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

### *Provincial Sales Tax Audit Selection*

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 1 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

Recommendation 1-1 as amended:

Recognizing the difference of professional's interpretations, the Standing Committee on Public Accounts recommends that the Minister of Finance have his officials continue to examine this issue and discuss it further with the Provincial Auditor.

## **Chapter 9 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

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 51 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Summary Financial Statements – Interprovincial Comparisons*

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

**2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan**

Considered on: Jun. 17, 2015

Summary Budget Not Required By Legislation

The committee concurred with recommendation 1 made at page 15 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan provide information on planned revenues and expenses in its Summary Budget using the same accounting policies and format as used for the Summary Financial Statements. The committee noted that the Government of Saskatchewan has complied with the recommendation.

Only Summary Budgets Provide Fair Comparison with Other Provinces

The committee concurred with recommendation 2 made at page 16 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to legislation that would require it to provide the Legislative Assembly with a Summary Budget (i.e., budget reflecting the activities of the entire Government) and consider providing a multi-year Summary Budget. The committee noted that the Government of Saskatchewan has complied with the recommendation.

The committee concurred with recommendation 3 made at page 16 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to legislation that would discontinue the preparation and publication of a budget for the General Revenue Fund. (The preparation and publication of the Estimates would continue.) The committee noted that the Government of Saskatchewan has complied with the recommendation.

Consequences of Focusing on Balancing the GRF Budget—Managing the Bottom Line

The committee concurred with recommendation 4 made at page 21 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that that if balanced budget legislation is desired, the Government of Saskatchewan seek changes to current legislation to use the Summary Budget as the basis for balanced budgeting.

Growth and Financial Security Fund – “Rainy Day” Fund

The committee concurred with recommendation 5 made at page 23 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to *The Growth and Financial Security Act* to eliminate the use of “rainy day” funds for balancing budgets in conjunction with its elimination of the budget for the General Revenue Fund. The committee noted that the Government of Saskatchewan has complied with the recommendation.

#### Debt Management Plan does not Consider Significant Pension Debt

The committee concurred with recommendation 6 made at page 26 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to *The Growth and Financial Security Act* to publish a debt management plan that includes all of the debt of the Government. The committee noted that the Government of Saskatchewan has complied with the recommendation.

#### Debt Retirement Fund

The committee concurred with recommendation 7 made at page 26 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to *The Growth and Financial Security Act* to eliminate the existence of the Debt Retirement Fund. The committee noted that the Government of Saskatchewan has complied with the recommendation.

#### Interim Budget Update

The committee concurred with recommendation 8 made at page 27 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to *The Growth and Financial Security Act* to eliminate interim reporting on the General Revenue Fund budget and to require quarterly public reporting on the Summary Budget. The committee noted that the Government of Saskatchewan has complied with the recommendation.

#### Requirement for Two Sets of Financial Statements (Financial Results)

The committee concurred with recommendation 9 made at page 28 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to current legislation to require the auditing and publication of only the Summary Financial Statements for the Government of the Province of Saskatchewan. The committee noted that the Government of Saskatchewan has complied with the recommendation.

#### Legislation Silent on GAAP for Summary Financial Statements

The committee concurred with recommendation 10 made at page 32 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan seek changes to *The Financial Administration Act, 1993* to require the use of Canadian public sector standards established by the Canadian Public Sector Accounting Board in the preparation of the Summary Financial Statements.

#### Financial Discussion and Analysis

The committee concurred with recommendation 11 made at page 34 of the *2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan* that the Government of Saskatchewan expand the financial statement discussion and analysis about the Summary Financial Statements included in the Public Accounts – Volume 1 to include more detailed analysis of differences between budget and actual as well as reasons for trends in key financial statement items and indicators. The committee noted that the Government of Saskatchewan has complied with the recommendation.

### **Chapter 1 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Municipal Employees' Pension Plan*

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 25 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Public Employees Benefits Agency – Information Technology Security*

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 9 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

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 45 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Finance and Environment — Contaminated Sites*

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 46 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Finance – Internal Audit in Ministries*

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 47 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Finance – Quality of Annual Reports*

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 1 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Municipal Employees' Pension Plan*



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

## **GOVERNMENT RELATIONS**

### **Chapter 11 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct 4, 2012

#### *Northern Municipal Trust Account*

##### Better Control Over Bank Accounts Needed

The committee concurred with recommendation 11-1 made at page 109 of Chapter 11 (Northern Municipal Trust Account) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry follow its established procedures to prepare regular and accurate bank account reconciliations for the Northern Municipal Trust Account. The committee noted that the Ministry of Government Relations has complied with the recommendation.

### **Chapter 12 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

#### *Provision of Safe Drinking Water to Saskatchewan's Northern Settlements*

The committee concurred with recommendation 12-1 made at page 112 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs, in consultation with the Government, consider if or when the provision in *The Public Health Act, 1994* should come into force that requires the Minister of Municipal Affairs to ensure that there is a supply of safe drinking water for the use of residents of northern settlements. The committee noted that the Ministry of Government Relations has complied with the recommendation.

##### Actions Needed to Analyze Waterworks Assessments and Implement Policy

The committee concurred with recommendation 12-2 made at page 115 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs complete its analysis of the 2010 Waterworks System Assessment reports for northern settlements and communicate how it intends to address recommendations made in these reports. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

##### Require Longer-term Objectives for Provision of Drinking Water to Northern Settlements

The committee concurred with recommendation 12-3 made at page 116 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs define its approach for the long term to provide safe drinking water. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

Required Maintenance Not Completely Performed

The committee concurred with recommendation 12-4 made at page 117 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs consistently carry out all required maintenance for its water systems. The committee noted that the Ministry of Government Relations has complied with the recommendation.

The committee concurred with recommendation 12-5 made at page 118 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs document its monthly supervision of maintenance carried out on its water systems to evidence that all required maintenance is occurring. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

Ministry Did Not Receive Water Quality Results for Northern Settlement of Wollaston Lake

The committee concurred with recommendation 12-6 made at page 119 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs, where it has contracted for the supply of drinking water from a First Nations community, specify in its contract that the First Nation community provide water quality test results to the Ministry on a timely basis. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

Drinking Water Testing Not Complete

The committee concurred with recommendation 12-7 made at page 120 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs test drinking water samples and document the results as required by its water system permits issued by the Ministry of Environment. The committee noted that the Ministry of Government Relations has complied with the recommendation.

Poor Communication About Water Quality

The committee concurred with recommendation 12-8 made at page 120 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs implement a formal process for communicating in writing about the safety of drinking water to residents of the Northern Settlements of Stanley Mission and Wollaston Lake, as required by its water system permits issued by the Ministry of Environment. The committee noted that the Ministry of Government Relations has complied with the recommendation.

The committee concurred with recommendation 12-9 made at page 121 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Municipal Affairs formally report to its senior management the results of water tests and issues with water systems. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

Need to Take Corrective Action

The committee concurred with recommendation 12-10 made at page 122 of Chapter 12 (Provision of Safe Drinking Water to Saskatchewan's Northern Settlements) of the *2012 Report of the Provincial*

*Auditor (Volume 1)* that the Ministry of Municipal Affairs take prompt action to address problems in providing safe drinking water to northern settlements. The committee noted that the Ministry of Government Relations has complied with the recommendation.

## **Chapter 10 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

### Regular Review of Estimated Unpaid PDAP Claims from Prior Years Needed

The committee concurred with recommendation 10-1 made at page 87 of Chapter 10 (Government Relations) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations establish a formal process to regularly review its prior year estimates of amounts owing under the Provincial Disaster Assistance Program. The committee noted that the Ministry of Government Relations has complied with the recommendation.

### Better Support for Estimates of Revenue from the Federal Government for Disaster – Related Costs and Flood Mitigation Needed

The committee concurred with recommendation 10-2 made at page 89 of Chapter 10 (Government Relations) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations keep clear documentation of the estimation methods, supporting data, and key assumptions it uses in making significant accounting estimates. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

### Improved Monitoring of Service Contracts for Emergency Management Services Needed

The committee concurred with recommendation 10-3 made at page 90 of Chapter 10 (Government Relations) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations develop criteria for determining when and how much additional compensation should be paid to emergency management services contractors and communicate these criteria to the contractors. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

The committee concurred with recommendation 10-4 made at page 91 of Chapter 10 (Government Relations) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations clearly document the services it expects to receive from emergency management services contractors, formally communicate those expectations to contractors, and monitor that contractors are performing as expected. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

## **Chapter 14 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Nov. 19, 2014

### *Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes*

#### Risk -Informed Strategy for Inspection Needed

The committee concurred with recommendation 14-1 made at page 128 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan identify and formally assess the risks surrounding the inspection of boilers and pressure vessels. The

committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

The committee concurred with recommendation 14-2 made at page 128 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan use a documented risk-informed strategy for inspection selection. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

The committee concurred with recommendation 14-3 made at page 128 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan establish a policy requiring periodic formal re-evaluation of its risk-informed strategy for inspection selection. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

#### Establish Policies and Procedures

The committee concurred with recommendation 14-4 made at page 129 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan establish written policies and procedures for handling incidents and complaints. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

The committee concurred with recommendation 14-5 made at page 130 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan establish a written policy for follow up of inspection deficiencies. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

#### Need to Address Outstanding Inspections

The committee concurred with recommendation 14-6 made at page 130 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan formalize the process to clear its backlog of outstanding inspections for boilers and pressure vessels within a reasonable amount of time. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

#### Need to Assess Accuracy and Completeness of Electronic Inspection Records

The committee concurred with recommendation 14-7 made at page 131 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan establish processes to ensure the accuracy and completeness of its electronic inspection records. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

Need to Assess Reporting Requirements

The committee concurred with recommendation 14-8 made at page 132 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan give its Board and the Ministry responsible for Safety Standards Agreement written analysis of:

- Trends for regulated sectors
- Measures implemented to monitor trends and mitigate risks

The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

Need to Monitor QMS Inspections

The committee concurred with recommendation 14-9 made at page 133 of Chapter 14 (Technical Safety Authority of Saskatchewan – Boiler and Pressure Vessel Inspection Processes) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Technical Safety Authority of Saskatchewan establish processes to track and monitor completion of inspections by Quality Management System operators, to confirm inspections have been completed in accordance with their approved manuals. The committee noted that the Technical Safety Authority of Saskatchewan is making progress towards complying with the recommendation.

**Chapter 10 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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 33 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Government Relations – Processes to Assess Public Concerns*

Improved Guidance for Assessing Concerns Needed

The committee concurred with recommendation 33-1 made at page 211 of Chapter 33 (Government Relations – Processes to Assess Public Concerns) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations centrally maintain guidance for tracking and assessing public concerns regarding municipalities. The committee noted that the Ministry of Government Relations has complied with the recommendation.

The committee concurred with recommendation 33-2 made at page 212 of Chapter 33 (Government Relations – Processes to Assess Public Concerns) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations require staff responsible for assessing public concerns about municipalities to document potential conflicts of interest, and then assign staff accordingly. The committee noted that the Ministry of Government Relations has complied with the recommendation.

The committee concurred with recommendation 33-3 made at page 212 of Chapter 33 (Government Relations – Processes to Assess Public Concerns) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations provide written guidance to staff on when and

how to document their analysis of public concerns regarding municipalities. The committee noted that the Ministry of Government Relations has complied with the recommendation.

The committee concurred with recommendation 33-4 made at page 213 of Chapter 33 (Government Relations – Processes to Assess Public Concerns) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations include key information about public concerns with potential impact on the system of municipal government received by the Community Planning Branch in its electronic system. The committee noted that the Ministry of Government Relations has complied with the recommendation.

## **GOVERNMENT SERVICES**

### **Chapter 5 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 25, 2012 and Aug. 28, 2012

#### Identify Accommodation Needs

The committee concurred with recommendation 5-1 made at page 64 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government Services specify in its policy documents the requirement to prepare an overall accommodation plan, including a risk assessment. The committee noted that the Ministry of Government Services has complied with the recommendation.

The committee concurred with recommendation 5-2 made at page 65 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government Services regularly request information from clients on their future accommodation needs. The committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-3 made at page 65 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government Services identify the gap between its existing accommodation portfolio and future accommodation needs. The committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

The committee concurred with recommendation 5-4 made at page 66 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government Services verify staffing information provided by its clients for the Ministry's buildings. The committee noted that the Ministry of Government Services has complied with the recommendation.

#### Develop Accommodation Plan

The committee concurred with recommendation 5-5 made at page 66 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government Services develop an overall accommodation plan. The committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

#### Monitor Implementation of Plan

The committee concurred with recommendation 5-6 made at page 67 of Chapter 5 (Government Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Government

Services monitor and report on implementation of an overall accommodation plan. The committee noted that the Ministry of Government Services is making progress towards complying with the recommendation.

**Chapter 13 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

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

**HEALTH**

**Chapter 10 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Aug. 28, 2012

*Prairie North Regional Health Authority*

Identifying Standards for Granting Medical Privileges

The committee concurred with recommendation 10-1 made at page 114 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority monitor whether its processes for granting medical privileges are aligned with its Practitioner Staff Bylaws and take action to ensure consistent processes across the region. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 10-2 made at page 114 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority clarify the responsibilities of the chief of medical staff and committees in each hospital for granting medical privileges. The committee noted that the Prairie North Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 10-3 made at page 115 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority set requirements for granting medical privileges to physicians doing special procedures such as anaesthesia or practicing as specialists in the region. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Granting Medical Privileges to Qualified Applicants

The committee concurred with recommendation 10-4 made at page 116 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority consistently require physicians to submit complete applications with the documentation required by its Practitioner Staff Bylaws before granting medical privileges. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 10-5 made at page 117 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority conduct reference checks for physicians applying to practice

medicine in its hospitals for the first time. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 10-6 made at page 117 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority approve, amend, or revoke recommended medical privileges at the Board's next regular meeting as required by its Practitioner Staff Bylaws and inform the Board of any temporary medical privileges granted. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Monitoring use of Medical Privileges Granted

The committee concurred with recommendation 10-7 made at page 118 of Chapter 10 (Prairie North Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prairie North Regional Health Authority analyze whether physicians complied with the medical privileges granted and revise medical privileges as necessary. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

**Chapter 11 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Aug. 28, 2012

*Prince Albert Parkland Regional Health Authority*

Show Management Commitment to Security

The committee concurred with recommendation 11-1 made at page 125 of Chapter 11 (Prince Albert Parkland Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prince Albert Parkland Regional Health Authority monitor whether its information technology service providers meet its security requirements. The committee noted that the Prince Albert Parkland Regional Health Authority has complied with the recommendation.

Protect systems and data from unauthorized access

The committee concurred with recommendation 11-2 made at page 127 of Chapter 11 (Prince Albert Parkland Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prince Albert Parkland Regional Health Authority restrict physical access to information technology systems and data. The committee noted that the Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

Keep Systems and Data Available for Operation

The committee concurred with recommendation 11-3 made at page 128 of Chapter 11 (Prince Albert Parkland Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Prince Albert Parkland Regional Health Authority maintain an up-to-date and tested disaster recovery plan based on a threat and risk assessment. The committee noted that the Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 18 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

*Saskatoon Regional Health Authority*



Setting Policies and Procedures for Medical Equipment Maintenance

The committee concurred with recommendation 18-1 made at page 193 of Chapter 18 (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Saskatoon Regional Health Authority establish written policies and procedures for maintaining medical equipment at all of its healthcare facilities. The committee noted that the Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 14A – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

Verifying Medical Services to Patients

The committee concurred with recommendation 14A-1 made at page 246 of Chapter 14A (Health) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health implement a process to verify that patients received the medical services for which doctors billed the Ministry. The committee noted that the Ministry of Health has complied with the recommendation.

Supervising Agencies Delivering Health Related Services

The committee concurred with recommendation 14A-2 made at page 247 of Chapter 14A (Health) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health update its risk assessments for agencies delivering healthcare services to help monitor their performance. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

*North Sask. Laundry & Support Services Ltd.*

Controlling Payroll and Purchasing

The committee concurred with recommendation 14A-3 made at page 249 of Chapter 14A (Health) of the *2011 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. establish policies and procedures for controlling payments to its employees. The committee noted that North Sask. Laundry & Support Services Ltd. is making progress towards complying with the recommendation.

The committee concurred with recommendation 14A-4 made at page 249 of Chapter 14A (Health) of the *2011 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. have clear policies and procedures for purchasing goods and services. The committee noted that North Sask. Laundry & Support Services Ltd. is making progress towards complying with the recommendation.

The committee concurred with recommendation 14A-5 made at page 250 of Chapter 14A (Health) of the *2011 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. establish policies setting out who can use corporate credit cards, for what purpose, and the approval process. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

**Chapter 14B – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

*Regional Health Authorities*

#### Controlling Bank Accounts

The committee concurred with recommendation 14B-1 made at page 257 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority follow its established processes to control its bank accounts. The committee noted that Keewatin Yatthé Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 14B-2 made at page 257 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority follow its established processes to control its bank accounts. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards complying with the recommendation.

#### Protecting Information Technology (IT) Systems and Data

The committee concurred with recommendation 14B-3 made at page 258 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Prairie North Regional Health Authority follow its processes to grant and remove user access to its IT systems and data. The committee noted that Prairie North Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 14B-4 made at page 258 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority follow its processes to grant and remove user access to its IT systems and data. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 14B-5 made at page 258 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority improve its processes to grant and remove user access to its IT systems and data. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

#### Spending Without Authority

The committee concurred with recommendation 14B-6 made at page 262 of Chapter 14B (Regional Health Authorities) of the *2011 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority comply with *The Regional Health Services Act* when constructing, renovating, or altering its facilities. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

### **Chapter 14C – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

#### *Regina Qu'Appelle Regional Health Authority*

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 14D – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

*Saskatoon Regional Health Authority*

Capital Spending Needs Approval

The committee concurred with recommendation 14D-1 made at page 291 of Chapter 14D (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that affiliates of Saskatoon Regional Health Authority comply with *The Regional Health Services Act* when borrowing money for capital projects. The committee noted that Saskatoon Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 14D-2 made at page 291 of Chapter 14D (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority comply with *The Regional Health Services Act* when making changes to funding arrangements for capital projects. The committee noted that Saskatoon Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 14D-3 made at page 291 of Chapter 14D (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that Ministry of Health clarify whether the regional health authorities have powers to lend money to health care organizations. The committee noted that the Ministry of Health has complied with the recommendation.

Saskatoon Assessment for Long-term Care Beds

The committee concurred with recommendation 14D-4 made at page 297 of Chapter 14D (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health and Saskatoon Regional Health Authority establish policies for use when seeking interest from private sector healthcare providers to build healthcare facilities. The committee noted that the Ministry of Health and Saskatoon Regional Health Authority have complied with the recommendation.

The committee concurred with recommendation 14D-5 made at page 297 of Chapter 14D (Saskatoon Regional Health Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health and Saskatoon Regional Health Authority establish criteria to use when selecting private sector healthcare providers to build healthcare facilities and provide the established criteria to all interested private sector healthcare providers. The committee noted that the Ministry of Health and Saskatoon Regional Health Authority have complied with the recommendation.

**Chapter 14E – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

*Saskatchewan Cancer Agency*

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 14F – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

*Prairie North Regional Health Authority: Hospital-acquired Infections*

Requirements and Expectations

The committee concurred with recommendation 14F-1 made at page 314 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority assign an appropriate chairperson for its Regional Infection Prevention and Control Committee (other than its Infection Control Coordinators). The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 14F-2 made at page 314 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority clarify the accountability and responsibility of its Infection Control Coordinators. The committee noted that the Prairie North Regional Health Authority has complied with the recommendation.

Adopting Infection Control Practices and Training Staff

The committee concurred with recommendation 14F-3 made at page 316 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority complete the development of a formal training plan for infection prevention and control that is suitable for its organization, services, and client population. The committee noted that the Prairie North Regional Health Authority is making progress towards complying with the recommendation.

Monitoring Practices that Prevent or Control Infections

The committee concurred with recommendation 14F-4 made at page 317 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority formalize its processes to monitor and report consistently its key practices to control hospital-acquired infections. The committee noted that the Prairie North Regional Health Authority is making progress towards complying with the recommendation.

Using a Central Reporting System

The committee concurred with recommendation 14F-5 made at page 319 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority monitor and report additional hospital-acquired infections after analyzing risks to patients and costs to the healthcare system. The committee noted that the Prairie North Regional Health Authority is making progress towards complying with the recommendation.

Data Quality and Analyzing Infection Risks and Trends

The committee concurred with recommendation 14F-6 made at page 320 of Chapter 14 (Prairie North Regional Health Authority: Hospital-acquired infections) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Prairie North Regional Health Authority regularly provide to senior

management a written analysis of emerging risks based on trends and causes of hospital-acquired infections. The committee noted that the Prairie North Regional Health Authority is making progress towards complying with the recommendation.

## **Chapter 6 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

### *eHealth Saskatchewan*

#### Changes to Accounting Records Need Approval

The committee concurred with recommendation 6-1 made at page 77 of Chapter 6 (eHealth Saskatchewan) of the *2012 Report of the Provincial Auditor (Volume 2)* that eHealth Saskatchewan approve all requests for changes to accounting records (journal entries) before changing its accounting records. The committee noted that eHealth Saskatchewan has complied with the recommendation.

#### Better Compliance with Information Technology Security Policies Needed

The committee concurred with recommendation 6-2 made at page 78 of Chapter 6 (eHealth Saskatchewan) of the *2012 Report of the Provincial Auditor (Volume 2)* that eHealth Saskatchewan follow its policies when disposing of information technology and communication equipment. The committee noted that eHealth Saskatchewan has complied with the recommendation.

## **Chapter 10 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 9, 2014

#### Documented Support for Sole-source Contracting Decisions Needed

The committee concurred with recommendation 10-1 made at page 104 of Chapter 10 (Health) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health comply with the *Financial Administration Manual* when entering into contracts for services exceeding the limits prescribed in the *Financial Administration Manual*. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 10-2 made at page 104 of Chapter 10 (Health) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health document its due diligence and consideration of alternatives when awarding contracts. The committee noted that the Ministry of Health has complied with the recommendation.

## **Chapter 11 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

### *Health Quality Council*

#### Payment Not Properly Approved

The committee concurred with recommendation 11-1 made at page 109 of Chapter 11 (Health Quality Council) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Health Quality Council only pay for goods and services that it requests and receives. The committee noted that Health Quality Council has complied with the recommendation.

## **Chapter 16 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

### *North Sask. Laundry & Support Services Ltd*

#### Accurate and Complete Accounting Records Needed

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

The committee concurred with recommendation 16-2 made at page 131 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. reconcile its recorded bank balances to the bank's records on a timely basis. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

The committee concurred with recommendation 16-3 made at page 131 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. approve all journal vouchers. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

#### Board Needs to Monitor Operations

The committee concurred with recommendation 16-4 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Board of Directors regularly monitor operations of North Sask. Laundry & Support Services Ltd. The committee noted that the Board of Directors has complied with the recommendation.

The committee concurred with recommendation 16-5 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. provide its Board of Directors with accurate and timely interim financial reports. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

The committee concurred with recommendation 16-6 made at page 132 of Chapter 16 (North Sask. Laundry & Support Services Ltd.) of the *2012 Report of the Provincial Auditor (Volume 2)* that North Sask. Laundry & Support Services Ltd. comply with its established delegation of authority. The committee noted that North Sask. Laundry & Support Services Ltd. has complied with the recommendation.

## **Chapter 18 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

### *Regina Qu'Appelle Regional Health Authority*

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 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Regional Health Authorities*

Compliance with Legislation Needed

The committee concurred with recommendation 19-1 made at page 146 of Chapter 19 (Regional Health Authorities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority deposit money received from residents of its Special-care homes in a designated trust account as required by *The Housing and Special-care Homes Regulations* under *The Regional Health Services Act*. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

Segregation of Duties Needed

The committee concurred with recommendation 19-2 made at page 146 of Chapter 19 (Regional Health Authorities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Cypress Regional Health Authority adequately segregate duties of its staff who use its financial accounting system. The committee noted that Cypress Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 19-3 made at page 146 of Chapter 19 (Regional Health Authorities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Kelsey Trail Regional Health Authority adequately segregate duties of its staff who use its financial accounting system. The committee noted that Kelsey Trail Regional Health Authority has complied with the recommendation.

Payroll Advances Account Needs Reconciling

The committee concurred with recommendation 19-4 made at page 147 of Chapter 19 (Regional Health Authorities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority regularly reconcile its payroll advances accounts to its accounting records. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

**Chapter 23 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority*

Selection of Site for Children's Hospital of Saskatchewan

The committee concurred with recommendation 23-1 made at page 169 of Chapter 23 (Saskatoon Regional Health Authority) of the *2012 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority establish a transparent process to select stakeholder representation on advisory committees and make that process public. The committee noted that Saskatoon Regional Health Authority has complied with the recommendation.

**Chapter 28 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

*Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities*

Menus Need to be Reviewed

The committee concurred with recommendation 28-1 made at page 208 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority confirm all long-term care facility menus comply with Canada's Food Guide. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Guidelines in Place but Need Updating

The committee concurred with recommendation 28-2 made at page 209 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority review and update its Nutrition and Food Services Policy and Procedures Manual. The committee noted that Five Hills Regional Health Authority is making progress towards complying with the recommendation.

Develop a Standard System for Meeting Dietary Needs

The committee concurred with recommendation 28-3 made at page 210 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority implement a standard system of tracking individual residents' dietary needs and changes to those needs. The committee noted that Five Hills Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 28-4 made at page 210 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority develop guidance for when a registered dietitian should review dietary needs of residents. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Sufficient Resources

The committee concurred with recommendation 28-5 made at page 210 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority obtain annual average food cost per day information from its affiliates to confirm that a reasonable amount is being spent on food for residents of long-term care homes. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Need to Review the Meals, Snacks, and Fluids That are Delivered

The committee concurred with recommendation 28-6 made at page 212 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority have modified menus regularly reviewed by a registered dietitian to confirm that meals served met



nutritional standards. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Meals Need to be Served at Appropriate Temperature and Texture

The committee concurred with recommendation 28-7 made at page 213 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority follow its policy and procedures to serve food at the appropriate temperature and texture. The committee noted that Five Hills Regional Health Authority is making progress towards complying with the recommendation.

Patients are Assisted as Needed

The committee concurred with recommendation 28-8 made at page 213 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority provide timely assistance to residents to ensure all residents are served meals at the appropriate temperature. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Periodic Assessments Need to be Done

The committee concurred with recommendation 28-9 made at page 214 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority follow its policy for quality improvement by conducting annual risk-based audits or reviews of food services. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 28-10 made at page 214 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority periodically survey residents and families of residents in all long-term care homes about food services. The committee noted that Five Hills Regional Health Authority has complied with the recommendation.

Process to Review Complaints Needs to be Implemented

The committee concurred with recommendation 28-11 made at page 215 of Chapter 28 (Five Hills Regional Health Authority – Nourishing and Safe Food Services in Long-Term Care Facilities) of the *2012 Report of the Provincial Auditor (Volume 2)* that Five Hills Regional Health Authority implement procedures to document, monitor, and address complaints about long-term care food services from residents and their families in all long-term care homes. The committee noted that Five Hills Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 32 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 9, 2014

*Prevention of Diabetes Related Health Complications*

Develop Strategy for Managing Diabetes

The committee concurred with recommendation 32-1 made at page 264 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health implement an actionable work plan relating to chronic disease management including diabetes and prevention of diabetes-related health complications and provide guidance for regional health authorities. The committee noted that the Ministry of Health has complied with the recommendation.

Develop Goals and Objectives Including Performance Indicators and Targets

The committee concurred with recommendation 32-2 made at page 265 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health set goals, objectives, performance indicators and targets to manage diabetes and prevent diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 32-3 made at page 265 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health establish processes to monitor that people with diabetes receive appropriate services to reduce their risk of developing diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 32-4 made at page 265 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health establish processes to monitor that people with diabetes have access to appropriate services in the province. The committee noted that the Ministry of Health has complied with the recommendation.

Assess Resources to Develop and Deliver Programs

The committee concurred with recommendation 32-5 made at page 267 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health implement processes to accumulate, analyse and monitor provincial spending information on people with diabetes, and on diabetes-related complication prevention programs to assess the reasonableness of its resource allocations. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 32-6 made at page 267 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health work with the Saskatchewan Medical Association to establish a method for assessing physician activities in monitoring people with diabetes. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 32-7 made at page 267 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health work with regional health authorities to ensure resources on a regional basis are effectively deployed to manage diabetes and diabetes-related health complications. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Review RHAs Planned Programs and Assess Alignment of Programs with the Ministry's Strategies

The committee concurred with recommendation 32-8 made at page 268 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health review regional health authorities' Primary Health Care plans and programs to ensure they contain appropriate actions and align with the Ministry's strategies relating to chronic disease management including diabetes management and prevention of diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

Develop Mechanisms to Collect Data for Diabetes Management

The committee concurred with recommendation 32-9 made at page 269 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health implement processes to gather sufficient information relating to people with diabetes and diabetes-related health complications to ensure they are receiving care consistent with provincial standards. The committee noted that the Ministry of Health has complied with the recommendation.

Collect and Analyze Data to Assess Programs' Effectiveness

The committee concurred with recommendation 32-10 made at page 269 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health collect and analyze information to assess whether services delivered by physicians and care providers are effective and if they provide needed services to people with diabetes to prevent diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 32-11 made at page 270 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health collect and analyze information to assess the effectiveness of regional health authorities' programs to manage diabetes and the prevention of diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

Report Results Publicly

The committee concurred with recommendation 32-12 made at page 271 of Chapter 32 (Prevention of Diabetes Related Health Complications) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health publicly report progress in implementing its strategies to manage chronic diseases separately identifying diabetes and prevention of diabetes-related health complications. The committee noted that the Ministry of Health has complied with the recommendation.

**Chapter 33 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2014

*Regulating Meat Safety*

Standards for Sanitation in Slaughter Plants Require Updating

The committee concurred with recommendation 33-5 made at page 290 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health, consulting with the Ministry of Agriculture and regional health authorities, develop and approve

detailed sanitation standards for slaughter plant operations. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Standards Enforced by Regional Health Authorities but Not Monitored by Health

The committee concurred with recommendation 33-6 made at page 291 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health obtain more information to help it assess risks to meat safety, including the number of animals slaughtered, in slaughter plants licensed under *The Sanitation Regulations, 1964*. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 33-7 made at page 292 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health confirm that regional health authorities take appropriate action to ensure that high and medium risk slaughter plants correct identified problems that could reduce the safety of the meat produced. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 33-8 made at page 293 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health analyze regional trends in public complaints about slaughter plants and/or contaminated meat. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Improve Reporting of Results

The committee concurred with recommendation 33-9 made at page 293 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health update its public website to include the inspection results for all slaughter plants licensed under *The Sanitation Regulations, 1964*. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 33-10 made at page 294 of Chapter 33 (Regulating Meat Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health provide a summary report quarterly to its senior management on the causes of sanitation problems arising at slaughter plants and the actions taken to enforce *The Sanitation Regulations, 1964*. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

**Chapter 34 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Regulating Personal Care Homes for Resident Health and Safety*

Identify and Inspect High Risk Homes More Frequently

The committee concurred with recommendation 34-1 made at page 301 of Chapter 34 (Regulating Personal Care Homes for Resident Health and Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health use a risk-based approach to inspect high-risk personal care homes more frequently. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 34-2 made at page 301 of Chapter 34 (Regulating Personal Care Homes for Resident Health and Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health provide guidance for its staff to assist in determining when to conduct unannounced inspections of high-risk personal care homes. The committee noted that the Ministry of Health has complied with the recommendation.

**Require Timely Follow up if Care Homes Do Not Comply with Standards**

The committee concurred with recommendation 34-3 made at page 302 of Chapter 34 (Regulating Personal Care Homes for Resident Health and Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health provide written guidance to staff for consistent and prompt follow-up of personal care homes that do not comply with actions required after inspections. The committee noted that the Ministry of Health has complied with the recommendation.

The committee concurred with recommendation 34-4 made at page 303 of Chapter 34 (Regulating Personal Care Homes for Resident Health and Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health use a system to track personal care home inspection dates, non-compliance issues, required actions, and dates that personal care homes complete these actions. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 34-5 made at page 304 of Chapter 34 (Regulating Personal Care Homes for Resident Health and Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health publicly report inspection results when personal care homes do not comply with *The Personal Care Homes Act, 1991*. The committee noted that the Ministry of Health has complied with the recommendation.

**Chapter 42 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

*3sHealth – Security of Payroll Transactions*

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 43 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Cypress Regional Health Authority – IT Security*

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 44 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

*eHealth Saskatchewan – Buying IT Services*

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 45 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

*eHealth Saskatchewan – Electronic Health Record*

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 46 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Heartland Regional Health Authority – Disposal of IT and Communication Equipment*

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 47 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Kelsey Trail Regional Health Authority – Medical Equipment Maintenance*

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 48 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Prince Albert Parkland Regional Health Authority – IT Security*

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 49 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority – Protecting IT Infrastructure*

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 2 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 15, 2015

*Regina Qu'Appelle Regional Health Authority*

Budget Processes Needs Improvement

The committee concurred with recommendation 2-1 made at page 32 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Board of Directors of the Regina Qu'Appelle Regional Health Authority review and approve future budgets on a timely basis. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Financial Reporting Process Need Improvement

The committee concurred with recommendation 2-2 made at page 33 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Qu'Appelle Regional Health Authority provide the Board of Directors reliable monthly financial reports that include reasonable and supportable projections of year-end results. The committee noted that Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 2-3 made at page 33 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Qu'Appelle Regional Health Authority include in its monthly financial reports to the Board of Directors complete reasons for differences between the year to date budgeted and actual expenses. The committee noted that Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 2-4 made at page 34 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Qu'Appelle Regional Health Authority develop action plans to address projected operating deficits and provide a formal plan to the Board of Directors for approval. The committee noted that Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

Board Monitoring Needs Improvement

The committee concurred with recommendation 2-5 made at page 35 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Board of Directors of the Regina Qu'Appelle Regional Health Authority perform regular, timely, and thorough reviews of financial reports. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 2-6 made at page 35 of Chapter 2 (Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that Regina Qu'Appelle Regional Health Authority request the Ministry of Health to appoint individuals to the Board of Directors with financial expertise necessary to assess financial reports. The committee noted that Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

**Chapter 20 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 9, 2014

*Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority*

Standards for the Use of Surgical Facilities Not in Place

The committee concurred with recommendation 20-1 made at page 263 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority establish and approve standards for the use of surgical facilities. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

Clear Guidelines for Allocating Surgical Time Not in Place

The committee concurred with recommendation 20-2 made at page 265 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority develop and approve clear policies and guidance for allocation of time and surgical facilities to physicians who provide surgical services. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 20-3 made at page 265 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority develop and approve clear policies and guidance for scheduling time and surgical facilities for individual patients receiving surgical services. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Measures and Targets Needed for Assessing the Efficient Use of Surgical Facilities

The committee concurred with recommendation 20-4 made at page 266 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority establish efficiency-focused performance measures and targets for assessing the use of surgical facilities. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Formal Standardized Processes for Scheduling Surgeries

The committee concurred with recommendation 20-5 made at page 267 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority work with surgeons to develop a standard surgical request form that surgeons must use. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Coordinate Schedules with Other Departments

The committee concurred with recommendation 20-6 made at page 269 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority establish formal processes for the composition, review, and approval of scheduling daily surgeries. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

System to Collect Information on Cancelled Surgeries Needed

The committee concurred with recommendation 20-7 made at page 270 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the*



*Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority implement a system to collect all needed information relating to the efficient use of surgical facilities. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

Analysis of Information Needs Improvement

The committee concurred with recommendation 20-8 made at page 270 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority monitor efficiency-focused information about the use of surgical facilities. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Implement Actions that Need to be Taken

The committee concurred with recommendation 20-9 made at page 271 of Chapter 20 (Use of Surgical Facilities at Regina Qu'Appelle Regional Health Authority) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority take timely action to address issues that negatively impact the efficient use of surgical facilities. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 24 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Mar. 26, 2014

*Prairie North Regional Health Authority – Granting Hospital Privileges*

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 25 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority - Maintaining Medical Equipment*

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 26 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Mar. 26, 2014

*Sunrise Regional Health Authority – Scheduling Nursing Staff*

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 30 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 29, 2014

*Regional Health Authorities – Board Governance Survey*

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 11 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 9, 2014

Removal of User Access Needs to be Timely

The committee concurred with recommendation 11-1 made at page 96 of Chapter 11 (Health) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health follow its processes to remove unneeded user access to its IT systems and data promptly. The committee noted that the Ministry of Health has complied with the recommendation.

Assets Constructed under Shared Ownership Agreements Incorrectly Recorded

That the committee concur with recommendation 11-2 made at page 97 of Chapter 11 (Health) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Ministry of Health follow Canadian generally accepted accounting principles for the public sector when accounting for assets constructed under shared ownership agreements. The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Recommendation 11-3 as amended:

That recognizing the difference of professional interpretation, the Standing Committee on Public Accounts recommends that the Minister of Finance have his officials continue to examine this issue and discuss it with the Provincial Auditor.

**Chapter 12 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

*Health Shared Services Saskatchewan (3sHealth)*

Board Remuneration Policy Needs Clarity

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

**Chapter 16 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

*North Sask. Laundry & Support Services Ltd.*

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 18 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Regina Qu'Appelle Regional Health Authority*

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 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Regional Health Authorities*

Proper Accounting for Healthcare Facilities under “Shared Ownership” Agreements Needed

The committee concurred with recommendation 19-1 made at page 139 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Cypress Regional Health Authority, Five Hills Regional Health Authority, Heartland Regional Health Authority, Prairie North Regional Health Authority, Prince Albert Parkland Regional Health Authority, and Sun Country Regional Health Authority follow Canadian generally accepted accounting principles for the Public Sector to prepare their financial statements.

Agreements with Healthcare Organizations Needed – PA Parkland and Keewatin Yatthé

The committee concurred with recommendation 19-2 made at page 140 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority comply with *The Regional Health Services Act* when providing funding to healthcare organizations in the region. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 19-3 made at page 140 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority comply with *The Regional Health Services Act* when providing funding to healthcare organizations in the region. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

Proper Support and Approval for Staff Overtime Needed – Mamawetan Churchill River

The committee concurred with recommendation 19-4 made at page 141 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Mamawetan Churchill River Regional Health Authority establish a process to control overtime costs resulting from calling staff back to work to provide healthcare services outside their assigned shifts. The committee noted that Mamawetan Churchill River Regional Health Authority is making progress towards complying with the recommendation.

Proper Documentation of Medicines Administered to Patients Needed – Mamawetan Churchill River

The committee concurred with recommendation 19-5 made at page 142 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Mamawetan Churchill River Regional Health Authority establish a process to ensure its staff properly document in patient files who prescribed the medication administered. The committee noted that Mamawetan Churchill River Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 19-6 made at page 142 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Mamawetan Churchill River Regional Health Authority establish processes to ensure medications are only administered to patients who have been registered in its healthcare facilities. The committee noted that Mamawetan Churchill River Regional Health Authority has complied with the recommendation.

Review and Approve of Financial Records Needed – Mamawetan Churchill River

The committee concurred with recommendation 19-7 made at page 142 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Mamawetan Churchill River Regional Health Authority establish a process to review and approve all key financial procedures (e.g., bank reconciliations, journal entries). The committee noted that Mamawetan Churchill River Regional Health Authority has complied with the recommendation.

Salary Payments Based on Approved Timecards Needed - Keewatin Yatthé, Prairie North, and PA Parkland

The committee concurred with recommendation 19-8 made at page 143 of Chapter 19 (Regional Health Authorities) of the *2013 Report of the Provincial Auditor (Volume 2)* that Keewatin Yatthé Regional Health Authority follow its processes to pay its employees based on properly approved timecards. The committee noted that Keewatin Yatthé Regional Health Authority has complied with the recommendation.

**Chapter 23 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority*

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 30 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority - Triage Emergency Department Patients*

Lack of Alternative Care

The committee concurred with recommendation 30-1 made at page 224 of Chapter 30 (Saskatoon Regional Health Authority – Triage Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority establish a process to achieve its goals of reducing less-urgent and non-urgent patient visits to its emergency departments. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Use of Emergency Department for Specialist Consultations

The committee concurred with recommendation 30-2 made at page 225 of Chapter 30 (Saskatoon Regional Health Authority – Triage Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority provide consultant care for less-urgent patients or non-urgent patients outside of its emergency departments. The committee

noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Acute Care Bed Availability

The committee concurred with recommendation 30-3 made at page 226 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority establish an integrated process to manage beds for emergency departments, acute care and long-term care. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Direction for Patient Needs Improvement

The committee concurred with recommendation 30-4 made at page 231 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority implement a process to direct patients entering its emergency departments to the appropriate areas for assessment and reassessment. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Patients not being Reassessed in Waiting Room

The committee concurred with recommendation 30-5 made at page 232 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority staff routinely reassess patients in emergency department waiting rooms to determine that their conditions have not deteriorated. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Physicians Not Seeing Patients within Established Time Goals

The committee concurred with recommendation 30-6 made at page 232 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority accurately measure and report the total wait time, starting from the patients' arrival into its emergency departments until the time they see a physician. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 30-7 made at page 233 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority put processes in place to ensure emergency department patients see physicians within established time goals. The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

Accuracy of Triage Level Not Regularly Assessed

The committee concurred with recommendation 30-8 made at page 233 of Chapter 30 (Saskatoon Regional Health Authority – Triaging Emergency Department Patients) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatoon Regional Health Authority periodically review the triage process to determine whether emergency department patients are appropriately categorized.

The committee noted that Saskatoon Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 31 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Sun Country Regional Health Authority – Managing Medication*

Medication is Properly Stored but After Hours Access Needs Strengthening

The committee concurred with recommendation 31-1 made at page 241 of Chapter 31 (Sun Country Regional Health Authority – Managing Medication) of the *2013 Report of the Provincial Auditor (Volume 2)* that Sun Country Regional Health Authority monitor that staff consistently follow its policy of obtaining proper authorization and documenting the pharmacist consulted before entering the pharmacy after regular hours. The committee noted that Sun Country Regional Health Authority has complied with the recommendation.

Medication Needs to be Disposed in Accordance with Policy

The committee concurred with recommendation 31-2 made at page 242 of Chapter 31 (Sun Country Regional Health Authority – Managing Medication) of the *2013 Report of the Provincial Auditor (Volume 2)* that Sun Country Regional Health Authority train its staff to follow its policy to dispose of wasted medication properly and monitor compliance with the policy. The committee noted that Sun Country Regional Health Authority is making progress towards complying with the recommendation.

Medication Profiles Maintained but Improvements Needed

The committee concurred with recommendation 31-3 made at page 243 of Chapter 31 (Sun Country Regional Health Authority – Managing Medication) of the *2013 Report of the Provincial Auditor (Volume 2)* that Sun Country Regional Health Authority require all its hospitals to use the approved form generated from the province-wide pharmaceutical system to create accurate patient medication histories. The committee noted that Sun Country Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 31-4 made at page 244 of Chapter 31 (Sun Country Regional Health Authority – Managing Medication) of the *2013 Report of the Provincial Auditor (Volume 2)* that Sun Country Regional Health Authority consistently complete patient medication profiles by documenting patients' weights. The committee noted that Sun Country Regional Health Authority has complied with the recommendation.

Detection System Used but Further Analysis Needed

The committee concurred with recommendation 31-5 made at page 246 of Chapter 31 (Sun Country Regional Health Authority – Managing Medication) of the *2013 Report of the Provincial Auditor (Volume 2)* that senior management of Sun Country Regional Health Authority analyze the medication errors and the contributing factors, and use that analysis to develop action plans to address the reasons for serious and reoccurring errors. The committee noted that Sun Country Regional Health Authority has complied with the recommendation.

**Chapter 42 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 26, 2014

*Prairie North Regional Health Authority – Hospital-Acquired Infections*

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 43 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority - Maintaining Medical Equipment*

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 9 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 12, 2015

*eHealth Saskatchewan – Provincial Electronic Health Records*

Standardized Data Requirements Needed

The committee concurred with recommendation 9-1 made at page 61 of Chapter 9 (eHealth Saskatchewan – Provincial Electronic Health Records) of the *2014 Report of the Provincial Auditor (Volume 1)* that eHealth Saskatchewan establish standard data requirements for all provincial repositories. The committee noted that eHealth Saskatchewan is making progress towards complying with the recommendation.

Need to Monitor and Address Data Gaps

The committee concurred with recommendation 9-2 made at page 63 of Chapter 9 (eHealth Saskatchewan – Provincial Electronic Health Records) of the *2014 Report of the Provincial Auditor (Volume 1)* that eHealth Saskatchewan define strategies to identify and collect key patient data required for provincial electronic health records. The committee noted that eHealth Saskatchewan is making progress towards complying with the recommendation.

Establish Better Agreements for the Collection and Sharing of Data

The committee concurred with recommendation 9-3 made at page 64 of Chapter 9 (eHealth Saskatchewan – Provincial Electronic Health Records) of the *2014 Report of the Provincial Auditor (Volume 1)* that eHealth Saskatchewan obtain responsibility from the Ministry of Health for the drug and immunization repositories to facilitate developing the provincial electronic health records. The committee noted that eHealth Saskatchewan is making progress towards complying with the recommendation.

The committee concurred with recommendation 9-4 made at page 64 of Chapter 9 (eHealth Saskatchewan – Provincial Electronic Health Records) of the *2014 Report of the Provincial Auditor (Volume 1)* that eHealth Saskatchewan obtain responsibility from regional health authorities for the diagnostic images and reporting repository to facilitate developing the provincial electronic health

records. The committee noted that eHealth Saskatchewan is making progress towards complying with the recommendation.

Analyze the Benefits of IT Capital Funding on a Health Sector –Wide Basis

The committee concurred with recommendation 9-5 made at page 65 of Chapter 9 (eHealth Saskatchewan – Provincial Electronic Health Records) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Health allocate IT capital funding based on a provincial strategy for electronic health records. The committee noted that eHealth Saskatchewan is making progress towards complying with the recommendation.

**Chapter 13 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 12, 2015

*Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities*

Infection Prevention and Control Action Plan Not Approved or Complete

The committee concurred with recommendation 13-1 made at page 114 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority expand its infection prevention and control plan to include goals, actions, and targets for long-term care facilities, and have the plan approved by its Board. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

Communication with Staff and Public on Infection Risks and Plans Needs Improvement

The committee concurred with recommendation 13-2 made at page 115 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority consistently communicate its practices on infection prevention and control in its long-term care facilities to front line staff and the public. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

More Detailed Procedures Needed to Prevent and Control Infections

The committee concurred with recommendation 13-3 made at page 116 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority implement a written procedure to require hand hygiene stations to be readily accessible at points of care in its long-term care facilities. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 13-4 made at page 116 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority implement cleaning procedures that identify cleaning requirements for all areas of long-term care facilities. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 13-5 made at page 117 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority require



staff document the level of cleaning completed on each area of long-term care facilities and have the documentation reviewed by a supervisor. The committee noted that Sunrise Regional Health Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 13-6 made at page 117 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority consistently handle and segregate soiled laundry to reduce the risk of infection to staff and residents of long-term care facilities. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

Formal Ongoing Training Plan Needed

The committee concurred with recommendation 13-7 made at page 118 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority develop a training plan to give formal updates on infection prevention and control practices for long-term care facility staff. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

System Needed to Monitor Key Infections

The committee concurred with recommendation 13-8 made at page 119 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority collect information on key types of infections that affect long-term care residents. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

Analysis of Infection Information to Identify Risks and Trends Needed

The committee concurred with recommendation 13-9 made at page 120 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority routinely analyze information on key types of infections that affect long-term care residents. The committee noted that Sunrise Regional Health Authority has complied with the recommendation.

Infection Outbreaks are Reported Promptly but Reporting of Infection Rates Needs Improvement

The committee concurred with recommendation 13-10 made at page 121 of Chapter 13 (Sunrise Regional Health Authority – Infection Prevention and Control in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 1)* that Sunrise Regional Health Authority give senior management and the Board routine written analysis on rates and trends of key infections in long-term care facilities. The committee noted that Sunrise Regional Health Authority is making progress towards complying with the recommendation.

**Chapter 18 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Regina Qu'Appelle Regional Health Authority*

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 25 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority*

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 41 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

*Agriculture and Health – Regulating Meat Safety*

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 48 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Regulating Personal Care Homes*

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 54 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 15, 2015

*Saskatoon Regional Health Authority – Protecting IT Infrastructure*

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 11 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

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 35 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

*Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities*

Policies Need Alignment and Updating

The committee concurred with recommendation 35-1 made at page 241 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority have

comprehensive policies for medication management that are aligned with the Ministry of Health's guidelines for its long-term care facilities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need to Identify Trends, Needs, and Issues

The committee concurred with recommendation 35-2 made at page 242 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority establish a process to identify trends, needs, and issues related to medication management in its long-term care facilities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need to Develop a Regional Approach for Use of Medication (e.g., Strategy, Policy, and Targets)

The committee concurred with recommendation 35-3 made at page 242 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority develop a regional approach for the use of medication in its long-term care facilities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need to Communicate Approach

The committee concurred with recommendation 35-4 made at page 243 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority clearly communicate its approach for medication use to long-term care residents and their families, staff, and healthcare providers. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Training Needed

The committee concurred with recommendation 35-5 made at page 244 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority implement an educational program for staff who develop and deliver medication plans in its long-term care facilities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Appropriate Parties Should be Involved

The committee concurred with recommendation 35-6 made at page 245 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority use a multidisciplinary approach (e.g., physicians, nurses, pharmacists) for finalizing medication plans for long-term care residents. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need to Use a Standardized Process for Planning

The committee concurred with recommendation 35-7 made at page 245 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority establish

standardized documentation requirements for medication plans of its long-term care residents. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need an Enhanced Planning Process for Residents with Complex Medication Needs

The committee concurred with recommendation 35-8 made at page 246 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority develop a policy for enhanced planning for long-term care residents with complex medication needs, including the use of appropriate assessment tools. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Appropriate Approvals and Informed Consent for Medication Plans Needed

The committee concurred with recommendation 35-9 made at page 247 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority require that all appropriate approvals and informed consent for residents' medication plans are received from the long-term care residents or designated decision makers. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Better Documentation Required

The committee concurred with recommendation 35-10 made at page 248 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority follow its policy for documenting, in the long-term care residents' medical records, all the medication-related activities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Review and Adjustment of Medication Plans Need Improvement

The committee concurred with recommendation 35-11 made at page 250 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority follow its established policies and procedures for medication changes for its long-term care residents. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Informed Consent Needed

The committee concurred with recommendation 35-12 made at page 250 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority implement a policy requiring informed written consent from long-term care residents or their designated decision makers for changes in high-risk medication. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

The committee concurred with recommendation 35-13 made at page 251 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority follow its policy to obtain informed written consent from long-term care residents or their designated decision

makers before using medication as a restraint. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Information Provided on Transfer Needs Improvement

The committee concurred with recommendation 35-14 made at page 251 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority consistently collect and document transfer information for residents transferred to its long-term care facilities. The committee noted that the Heartland Regional Health Authority has complied with the recommendation.

Need to Track and Report Information

The committee concurred with recommendation 35-15 made at page 252 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority track for analysis and reporting, all information on the prevalence of medication use and medication errors in its long-term care facilities. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

The committee concurred with recommendation 35-16 made at page 253 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority follow its policy to have staff report moderate to serious complaints relating to long-term care to the Quality Improvement and Safety Department. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

Need to Collect and Analyze Information at the Resident Level

The committee concurred with recommendation 35-17 made at page 254 of Chapter 35 (Heartland Regional Health Authority – Medication Management in Long-Term Care Facilities) of the *2014 Report of the Provincial Auditor (Volume 2)* that Heartland Regional Health Authority collect and analyze information to improve medication plans for long-term care residents. The committee noted that the Heartland Regional Health Authority is making progress towards compliance with the recommendation.

**Chapter 36 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

*Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services*

Alignment of Regional Policies with Provincial Guidelines Needed

The committee concurred with recommendation 36-1 made at page 261 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority maintain policies and procedures related to care planning for home-care services that align with the Ministry of Health's Home Care Policy Manual. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

Needs and Trends to be Identified

The committee concurred with recommendation 36-2 made at page 262 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority establish a process to identify home-care service needs and trends in the region. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

Standard and Formal Training Required

The committee concurred with recommendation 36-3 made at page 263 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority develop a training plan to provide consistent training to its staff delivering home-care services across the region. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

Consistent Completion of Required Assessments Needed

The committee concurred with recommendation 36-4 made at page 264 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority follow its established policies and procedures and complete the needs assessments as required for home-care services. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

Individual Home-Care Plans Need Improvements

The committee concurred with recommendation 36-5 made at page 265 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority require supervisors to review and approve home-care plans. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

Confirmation of Alignment of Home-Care Plans with Weekly Schedules Needed

The committee concurred with recommendation 36-6 made at page 265 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority prepare and approve work schedules consistent with home-care plans. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

Some Coordination with Other Services Providers but More Needed

The committee concurred with recommendation 36-7 made at page 266 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority implement a process to coordinate and communicate home-care needs of clients with other service providers in the region. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 36-8 made at page 266 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority work with the Ministry of Health and other regional health authorities for coordination and communication of home-care needs of its clients. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

More Monitoring Required

The committee concurred with recommendation 36-9 made at page 266 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority regularly review home-care client files as part of monitoring staff performance. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

More Feedback Needed

The committee concurred with recommendation 36-10 made at page 267 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority seek regular, written feedback from current and past home-care clients, including information about the timeliness and appropriateness of home-care services. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

Complaint Process Exists But Analysis Needed

The committee concurred with recommendation 36-11 made at page 268 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority implement a process to track and analyze complaints related to homecare services. The committee noted that Prince Albert Parkland Regional Health Authority is making progress towards compliance with the recommendation.

More Collection and Analysis of Data Needed

The committee concurred with recommendation 36-12 made at page 268 of Chapter 36 (Prince Albert Parkland Regional Health Authority – Providing Timely and Appropriate Home-Care Services) of the *2014 Report of the Provincial Auditor (Volume 2)* that Prince Albert Parkland Regional Health Authority identify and collect key information to analyze the quality of its home-care services. The committee noted that Prince Albert Parkland Regional Health Authority has complied with the recommendation.

**Chapter 14 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

*Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients*

Unplanned Admissions—Assessment at Time of Admission

The committee concurred with recommendation 14-1 made at page 156 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report*

of the *Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority follow its policy to complete admission assessments of patients within 24 hours of admission. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

#### Preparing Individual Care Plans

The committee concurred with recommendation 14-2 made at page 157 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority require healthcare professionals involved in patient care to prepare a comprehensive, multi-disciplinary patient care plan. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

#### Ability to Effectively Monitor Patient's Readiness for Discharge Needs Improvement

The committee concurred with recommendation 14-3 made at page 158 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority implement a strategy to facilitate communication with physicians to better coordinate patient discharge timeframes. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

#### Patients Not Always Adequately Prepared for Discharge

The committee concurred with recommendation 14-4 made at page 159 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority follow its policy to document patient instructions and discuss those instructions with patients before discharge. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

The committee concurred with recommendation 14-5 made at page 160 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority consistently use aids (e.g., whiteboards at the bedside) to provide patients with critical information about the estimated discharge date and goals. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

#### Transferring Information to Patient and/or Family and Post-Discharge Healthcare Providers Needs Improvement

The committee concurred with recommendation 14-6 made at page 163 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority ensure physicians complete discharge summary information on a timely basis as required by its rules for medical staff. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

The committee concurred with recommendation 14-7 made at page 164 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority establish



a policy for completing medication reconciliations prior to discharging patients. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

The committee concurred with recommendation 14-8 made at page 164 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority require staff to follow the policy for completing medication reconciliations prior to discharging patients. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

Timing of Patient Discharges Not Being Optimized

The committee concurred with recommendation 14-9 made at page 166 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority develop strategies to achieve its target to discharge patients early in the day. The committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards compliance with the recommendation.

Measures and Targets Needed for Assessing the Performance Related to Patient Discharge

The committee concurred with recommendation 14-10 made at page 167 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority establish performance-based measures and targets for patient discharge. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

Key Discharge Performance Indicators Not Reported to Senior Management and the Board

The committee concurred with recommendation 14-11 made at page 168 of Chapter 14 (Regina Qu'Appelle Regional Health Authority – Safe and Timely Discharge of Patients) of the *2015 Report of the Provincial Auditor (Volume 1)* that the Regina Qu'Appelle Regional Health Authority report on performance-based measures and targets for patient discharge to its senior management and Board of Directors. The committee noted that the Regina Qu'Appelle Regional Health Authority has complied with the recommendation.

**Chapter 23 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

*Preventing Diabetes-Related Health Complications*

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 26 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

*Regina Qu'Appelle Regional Health Authority – Use of Surgical Facilities*

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

## **HIGHWAYS AND INFRASTRUCTURE**

### **Chapter 6 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

#### Obtain Reliable Information on Bridges

The committee concurred with recommendation 6-1 made at page 79 of Chapter 6 (Highways and Infrastructure) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Highways and Infrastructure keep bridge management system records up to date. The committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

#### Develop a Maintenance Plan

The committee concurred with recommendation 6-2 made at page 81 of Chapter 6 (Highways and Infrastructure) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Highways and Infrastructure document its key bridge maintenance planning processes and its bridge maintenance plan. The committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

The committee concurred with recommendation 6-3 made at page 82 of Chapter 6 (Highways and Infrastructure) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Highways and Infrastructure set long-term service objectives for bridges and use them to determine its annual and longer-term maintenance priorities. The committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

#### Monitor Performance

The committee concurred with recommendation 6-4 made at page 84 of Chapter 6 (Highways and Infrastructure) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Highways and Infrastructure receive and review reports on the results of bridge inspection and maintenance activities. The committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

### **Chapter 15 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

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 9 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

#### *Highway Maintenance Follow Up*

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 12 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 16, 2014

Adherence to Procedures for Processing Final Timecards Needed

The committee concurred with recommendation 12-1 made at page 114 of Chapter 12 (Highways and Infrastructure) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Highways and Infrastructure follow the established procedures for processing final timecards of employees who leave the employment of the Ministry. The committee noted that the Ministry of Highways and Infrastructure is making progress towards complying with the recommendation.

**Chapter 13 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 16, 2014

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 22 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 18, 2015

*Highways and Infrastructure – Bridge Maintenance*

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 12 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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 49 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Highways and Infrastructure – Highway Maintenance*

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

**INFORMATION TECHNOLOGY OFFICE**

**Chapter 7 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 25, 2012

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 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 25, 2012

User Access

The committee concurred with recommendation 16-1 made at page 336 of Chapter 16 (Information Technology Office) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office follow its established procedures for removing user access to its computer systems and data. The committee noted that the Information Technology Office is making progress towards complying with the recommendation.

#### *ITO Security Audit*

##### Show Management Commitment to Security

The committee concurred with recommendation 16-2 made at page 341 of Chapter 16 (Information Technology Office) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office finalize defining the security requirements its service provider needs to follow. The committee noted that the Information Technology Office is making progress towards complying with the recommendation.

The committee concurred with recommendation 16-3 made at page 341 of Chapter 16 (Information Technology Office) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office monitor whether its service provider meets its security requirements. The committee noted that the Information Technology Office is making progress towards complying with the recommendation.

#### **Chapter 20 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 25, 2012

#### *Protecting Saskatchewan Data – the USA Patriot Act*

##### Consider Legislative Protection

The committee concurred with recommendation 20-1 made at page 411 of Chapter 20 (Protecting Saskatchewan Data – the *USA Patriot Act*) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice and Attorney General consider the benefits, in consultation with Saskatchewan's Information and Privacy Commissioner, of changes to Saskatchewan's general access and privacy legislation, which could serve to mitigate risks related to the *USA Patriot Act*. In particular, Saskatchewan's Information and Privacy Commissioner has expressed concerns and made recommendations regarding the "duty to protect" personal information and data in prior years.

The committee concurred with recommendation 20-2 made at page 411 of Chapter 20 (Protecting Saskatchewan Data – the *USA Patriot Act*) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office document its analysis of risks related to the *USA Patriot Act*. The committee noted that the Information Technology Office is making progress towards complying with the recommendation.

#### **Chapter 13 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

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 29 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Annual Security Audit*

Adequately Restrict Access to Client Systems and Data

The committee concurred with recommendation 29-1 made at page 223 of Chapter 29 (Information Technology Office – Annual Security Audit) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office of the Ministry of Central Services adequately restrict access to client systems and data. The committee noted that the Information Technology Office of the Ministry of Central Services is making progress towards complying with the recommendation.

Adequately Configure and Update Server and Network Equipment

The committee concurred with recommendation 29-2 made at page 224 of Chapter 29 (Information Technology Office – Annual Security Audit) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Information Technology Office of the Ministry of Central Services adequately configure and update its server and network equipment to protect them from security threats. The committee noted that the Information Technology Office of the Ministry of Central Services is making progress towards complying with the recommendation.

**Chapter 11 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

*Annual Security Audit*

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 37 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Protecting Saskatchewan Data*

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 38 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Measuring Benefits of IT Consolidation*

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

**JUSTICE AND ATTORNEY GENERAL**

**Chapter 8 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

Assigning Roles and Responsibilities

The committee concurred with recommendation 8-1 made at page 95 of Chapter 8 (Justice and Attorney General) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice and Attorney General and the Saskatchewan Financial Services Commission formally assign roles and responsibilities to supervise regulation of credit unions. The committee noted that the Ministry of Justice and Attorney General and the Financial and Consumer Affairs Authority has complied with the recommendation.

**Chapter 17 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

Timely Completion of Bank Reconciliations

The committee concurred with recommendation 17-1 made at page 353 of Chapter 17 (Justice and Attorney General) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice and Attorney General follow its processes to prepare and approve bank reconciliations. The committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

**Chapter 10 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2013

*Maintenance Enforcement*

Prompt Registration of Clients Needed

The committee concurred with recommendation 10-1 made at page 99 of Chapter 10 (Justice and Attorney General – Maintenance Enforcement) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice and Attorney General establish a formal performance standard for prompt processing of maintenance enforcement registrations and monitor compliance with this standard. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 10-2 made at page 99 of Chapter 10 (Justice and Attorney General – Maintenance Enforcement) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice and Attorney General keep accurate and up-to-date information for its maintenance enforcement clients. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Evidence of File Monitoring Needed

The committee concurred with recommendation 10-3 made at page 101 of Chapter 10 (Justice and Attorney General – Maintenance Enforcement) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice and Attorney General establish a formal performance standard for the timely documented review of maintenance enforcement client files not complying with payment terms and monitor compliance with this standard. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Prompt Responses to Clients' Inquiries Needed

The committee concurred with recommendation 10-4 made at page 102 of Chapter 10 (Justice and Attorney General – Maintenance Enforcement) of the *2012 Report of the Provincial Auditor (Volume 1)*

1) that the Ministry of Justice and Attorney General establish a formal performance standard for prompt response to telephone inquiries from maintenance enforcement clients and monitor compliance with this standard. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 10-5 made at page 103 of Chapter 10 (Justice and Attorney General – Maintenance Enforcement) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice and Attorney General periodically review reports that show who owes outstanding maintenance support payments, how much is owed, and how long amounts have been outstanding. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

## **Chapter 27 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

### *Control over Offender Information and Release Dates*

#### Review and Verify Data Entry

The committee concurred with recommendation 27-1 made at page 200 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice use an approved risk-based plan for auditing offender files and Corrections Management Information System data. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 27-2 made at page 200 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice implement processes to require verification of Corrections Management Information System data entry. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 27-3 made at page 200 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice ensure all required confidentiality agreements for Corrections Management Information System users are completed and signed. The committee noted that the Ministry of Justice is making progress towards compliance with the recommendation.

#### Keep Offender Data Secure

The committee concurred with recommendation 27-4 made at page 201 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice follow its policy to ensure that unneeded Corrections Management Information System user access is removed on a timely basis. The committee noted that the Ministry of Justice has complied with the recommendation.

The committee concurred with recommendation 27-5 made at page 201 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice determine and monitor encryption, patching, and logging requirements for the Corrections Management Information System based on a threat and risk assessment. The

committee noted that the Ministry of Justice is making progress towards compliance with the recommendation.

Prepare Useful Offender Data

The committee concurred with recommendation 27-6 made at page 202 of Chapter 27 (Control over Offender Information and Release Dates) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Justice provide senior management with routine reports that completely describe the risk of incorrect offender release dates, how that risk is managed, and all inappropriate offender releases. The committee noted that the Ministry of Justice has complied with the recommendation.

**Chapter 50 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Financial and Consumer Affairs Authority – Processes to Investigate Complaints Follow Up*

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 51 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Security Awareness Processes*

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 52 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Monitoring Provincial Policing Services Delivered by the RCMP*

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 18 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Rehabilitation of Young Offenders*

The committee adjourned consideration of Chapter 18 (Rehabilitation of Young Offenders) of the *2013 Report of the Provincial Auditor (Volume 1)*.

**Chapter 27 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2015

*Justice - Absenteeism*



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 28 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 23, 2014

*Community Rehabilitation of Adult Offenders*

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 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

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 44 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Financial and Consumer Affairs Authority – Regulating Saskatchewan Credit Unions*

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 45 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 23, 2014

*Monitoring Municipal Policing*

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 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 13, 2015

*Justice - Management of Provincial Court Workloads*

Planning Processes Need Improvement

The committee concurred with recommendation 10-1 made at page 73 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice define clear and appropriate performance measures and targets for supporting the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 10-2 made at page 74 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice develop and implement a complete forecasting process that identifies

administrative and financial resources (e.g., staff, facilities, and equipment) needed to support the management of court workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Consistent Processes to Manage Court Workloads Needed

The committee concurred with recommendation 10-3 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice develop and consistently use complete administrative procedures to support the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 10-4 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice implement a complete human resources plan that includes standardized training processes for staff who support the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

Monitoring and Reporting Need Improvement

The committee concurred with recommendation 10-5 made at page 75 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice improve its collection, analysis, monitoring, and public reporting of information related to supporting the management of Provincial Court of Saskatchewan workloads. The committee noted that the Ministry of Justice is making progress towards complying with the recommendation.

The committee concurred with recommendation 10-6 made at page 76 of Chapter 10 (Justice – Management of Provincial Court Workloads) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Ministry of Justice make public its key action plans to address operating pressures related to supporting the management of Provincial Court of Saskatchewan workloads.

**Chapter 23 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Feb. 13, 2015

*Maintenance Enforcement*

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 13 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Justice*

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 50 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2015

*Justice - Monitoring Provincial Policing Services Delivered by the RCMP*

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 51 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 13, 2015

*Security Awareness Processes*

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

**LABOUR RELATIONS AND WORKPLACE SAFETY**

**Chapter 18 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 25, 2012

Shared Service Agreement Needed

The committee concurred with recommendation 18-1 made at page 363 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety sign a shared service agreement with the Ministry of Advanced Education, Employment and Immigration. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

Service Level Agreement Needed

The committee concurred with recommendation 18-2 made at page 363 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety establish an agreement with the Public Service Commission for providing payroll services that clearly assigns responsibilities for key payroll activities. The committee noted that the Ministry of Labour Relations and Workplace Safety has complied with the recommendation.

*Processes for Addressing Workplace Non-compliance*

Need Structured Response to Workplace Non-compliance

The committee concurred with recommendation 18-3 made at page 371 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety document and use a comprehensive, risk-based approach to address workplace non-compliance with *The Occupational Health and Safety Act, 1993* and related regulations. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

Need to Identify Causes of Workplace Non-compliance

The committee concurred with recommendation 18-4 made at page 372 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety analyze why employers and/or employees do not comply with *The Occupational Health and Safety Act, 1993* and related regulations. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

Graduated Approach used Inconsistently

The committee concurred with recommendation 18-5 made at page 374 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety consistently use stop work orders under *The Occupational Health and Safety Act, 1993* to address situations where workers are at immediate risk of harm. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

The committee concurred with recommendation 18-6 made at page 375 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety monitor the timeliness of progress reports (e.g., from employers) to promptly enforce orders under *The Occupational Health and Safety Act, 1993*. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

More Evaluation of Results Required

The committee concurred with recommendation 18-7 made at page 376 of Chapter 18 (Labour Relations and Workplace Safety) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety regularly evaluate the results and effectiveness of its processes for enforcing *The Occupational Health and Safety Act, 1993* and related regulations. The committee noted that the Ministry of Labour Relations and Workplace Safety is making progress towards complying with the recommendation.

**Chapter 14 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 16, 2014

Remove User Access

The committee concurred with recommendation 14-1 made at page 123 of Chapter 14 (Labour Relations and Workplace Safety) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Labour Relations and Workplace Safety follow its established procedures for removing user access to its computer systems and data in a timely manner. The committee noted that the Ministry of Labour Relations and Workplace Safety has complied with the recommendation.

**Chapter 15 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 16, 2014

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 24 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 29, 2014

*Addressing Workplace Non-Compliance*

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

**LIQUOR AND GAMING AUTHORITY**

**Chapter 19A – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

Bank Reconciliations

The committee concurred with recommendation 19A-1 made at page 390 of Chapter 19A (Liquor and Gaming Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Liquor and Gaming Authority follow its procedures to control its bank accounts. The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

**MANAGING RISKS OF PUBLIC-PRIVATE PARTNERSHIPS**

**Chapter 31 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 29, 2014

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

**MUNICIPAL AFFAIRS**

**Chapter 9 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 4, 2012

Periodic Reporting Needs Improvement

The committee concurred with recommendation 9-1 made at page 107 of Chapter 9 (Municipal Affairs) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Northern Municipal Trust Account follow its established procedures to prepare accurate and timely financial and performance reports. The committee noted that the Ministry of Government Relations has complied with the recommendation.

**Chapter 15 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

Timely Removal of User Access Needed

The committee concurred with recommendation 15-1 made at page 128 of Chapter 15 (Municipal Affairs) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Government Relations document and implement procedures to ensure unneeded user access to its information technology systems and data is removed promptly. The committee noted that the Ministry of Government Relations is making progress towards complying with the recommendation.

## **PARKS, CULTURE AND SPORT**

### **Chapter 17 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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 17 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

#### Timely Removal of User Access Needed

The committee concurred with recommendation 16-1 made at page 104 of Chapter 16 (Parks, Culture and Sport) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Parks, Culture and Sport follow its established procedures and promptly remove unneeded user access to its computer systems and data. The committee noted that the Ministry of Parks, Culture and Sport has complied with the recommendation.

#### Recording of Landfill Remediation Estimates Needed

The committee concurred with recommendation 16-2 made at page 105 of Chapter 16 (Parks, Culture and Sport) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Ministry of Parks, Culture and Sport record, in its accounting records, the estimated cost for closure and post-closure care of landfills located in the provincial parks. The committee noted that the Ministry of Parks, Culture and Sport has complied with the recommendation.

### **Chapter 24 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

#### *Provincial Parks Capital Asset Planning*

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

## **PUBLIC SERVICE COMMISSION**

### **Chapter 12 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Apr. 10, 2013

#### *Staffing Out-of-scope Positions (Classified Division)*

#### Assigning Authority to Ministries

The committee concurred with recommendation 12-1 made at page 143 of Chapter 12 (Public Service Commission) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Public Service Commission establish and communicate minimum documentation requirements to evidence that appointments to out-of-scope positions within the classified division of the public service are made based on merit. The committee noted that the Public Service Commission has complied with the recommendation.

The committee concurred with recommendation 12-2 made at page 143 of Chapter 12 (Public Service Commission) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Public Service Commission use a risk-based process to confirm that essential documentation related to staffing out-of-scope positions is kept. The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

**Chapter 21 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

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 13 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Apr. 10, 2013

*MIDAS HR/Payroll*

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 39 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

*Developing Leaders*

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 40 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

*Out-of-Scope Staffing*

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 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2014

*MIDAS HR/Payroll*

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 8 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2014

*MIDAS HR/Payroll*

Prompt Removal of Unnecessary Privileged User Access Needed

The committee concurred with recommendation 8-1 made at page 51 of Chapter 8 (Public Service Commission – MIDAS HR/Payroll) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Public Service Commission follow its established procedures requiring prompt removal of unnecessary privileged user access to MIDAS HR/Payroll data. The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

**Chapter 17 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

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 25 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

*Out-of-Scope Staffing*

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

**SASKATCHEWAN CROP INSURANCE CORPORATION**

**Chapter 38 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Apr. 10, 2013

*Security Awareness*

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 20 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015

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 21 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Feb. 12, 2015



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

## **SASKATCHEWAN INDIAN GAMING AUTHORITY INC.**

### **Chapter 19B – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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 20 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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 35 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

#### *Information Technology Threat and Risk Assessment Processes*

##### IT Threat and Risk Assessment Planning

The committee concurred with recommendation 35-1 made at page 309 of Chapter 35 (Saskatchewan Indian Gaming Authority Inc. – Information Technology Threat and Risk Assessment Processes) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Indian Gaming Authority fully document and approve its plan for assessing the risks to its business from vulnerabilities to its information technology systems. The committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

##### Carry out IT Threat and Risk Assessment Plan

The committee concurred with recommendation 35-2 made at page 310 of Chapter 35 (Saskatchewan Indian Gaming Authority Inc. – Information Technology Threat and Risk Assessment Processes) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Indian Gaming Authority follow its policies by documenting its analysis of the impact and likelihood for information technology risks and developing responses for significant risks. The committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

##### Report to Management the Results of the Assessment

The committee concurred with recommendation 35-3 made at page 310 of Chapter 35 (Saskatchewan Indian Gaming Authority Inc. – Information Technology Threat and Risk Assessment Processes) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Indian Gaming Authority report to senior management:

- The impact of significant information technology risks
- Responses taken for those risks
- The estimated residual risk

The committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

Review the Effectiveness of the Assessment Process and Conduct On-going Monitoring

The committee concurred with recommendation 35-4 made at page 311 of Chapter 35 (Saskatchewan Indian Gaming Authority Inc. – Information Technology Threat and Risk Assessment Processes) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Indian Gaming Authority assess the effectiveness of its information technology risk assessment processes and monitor its significant risks on an on-going basis. The committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

**Chapter 21 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

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 22 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

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 53 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

*Information Technology Threat and Risk Assessment Processes*

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

**SASKATCHEWAN LIQUOR AND GAMING AUTHORITY**

**Chapter 17 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2013

*Liquor Procurement Processes*

Retail Pricing Structure

The committee concurred with recommendation 17-1 made at page 147 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority make its procurement and pricing policies public and provide a breakdown of liquor price (e.g., cost, taxes, markup, etc.). The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

Needs Better Documentation of Procurement Process Linked to a Proactive Customer-Focused Approach

The committee concurred with recommendation 17-2 made at page 151 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority document what it uses and how it uses the information it has to ensure the product selection meets its customers' needs. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

Product Selection Procedures and Approval Documentation Needed

The committee concurred with recommendation 17-3 made at page 152 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority develop written procedures for staff to use to objectively select all liquor purchases. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 17-4 made at page 153 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Listing Committee of Saskatchewan Liquor and Gaming Authority keep minutes supporting its decisions on product listings and delistings. The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

The committee concurred with recommendation 17-5 made at page 154 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority formally evaluate new liquor products and share written results of these evaluations with unsuccessful suppliers. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

The committee concurred with recommendation 17-6 made at page 154 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority obtain formal assurance that liquor products sold in Saskatchewan are safe to drink and contain their stated alcohol content. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

Product Performance Monitoring and Documentation Needed

The committee concurred with recommendation 17-7 made at page 155 of Chapter 17 (Saskatchewan Liquor and Gaming Authority – Liquor Procurement Processes) of the *2012 Report of the Provincial Auditor (Volume 1)* that Saskatchewan Liquor and Gaming Authority develop and use written procedures for monitoring product performance regarding sales targets, quotas, and product quality. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Chapter 21 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

Risk Assessment Needed

The committee concurred with recommendation 21-1 made at page 156 of Chapter 21 (Saskatchewan Liquor and Gaming Authority) of the *2012 Report of the Provincial Auditor (Volume 2)* that

Saskatchewan Liquor and Gaming Authority develop and implement an enterprise risk management framework and plan. The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

Need to Monitor SIGA's Expenses on a Timely Basis

The committee concurred with recommendation 21-2 made at page 156 of Chapter 21 (Saskatchewan Liquor and Gaming Authority) of the *2012 Report of the Provincial Auditor (Volume 2)* that Saskatchewan Liquor and Gaming Authority complete its review of Saskatchewan Indian Gaming Authority's expenses on a timely basis. The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

**Chapter 53 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Monitoring Charitable Gaming on Reserves*

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 22 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

Policies and Procedures for Monitoring Information Technology Security Needed

The committee concurred with recommendation 22-1 made at page 161 of Chapter 22 (Saskatchewan Liquor and Gaming Authority) of the *2013 Report of the Provincial Auditor (Volume 2)* that Saskatchewan Liquor and Gaming Authority develop security policies and procedures for monitoring information technology security.

**Chapter 46 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Encouraging Responsible Use of Beverage Alcohol*

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 47 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

*Liquor Procurement Process*

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 23 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

More Timely Recording of Slot Machines Needed

The committee concurred with recommendation 23-1 made at page 141 of Chapter 23 (Saskatchewan Liquor and Gaming Authority) of the *2014 Report of the Provincial Auditor (Volume 2)* that Saskatchewan Liquor & Gaming Authority verify, on a timely basis, information from its service provider on purchases and disposals of its slot machines to enable it to keep its financial records up to date. The committee noted that Saskatchewan Liquor and Gaming has complied with the recommendation.

**Chapter 28 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Sep. 17, 2015

*Encouraging Responsible Use of Beverage Alcohol*

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

**SASKATCHEWAN RESEARCH COUNCIL**

**Chapter 15 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Aug. 28, 2012

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 24 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 17, 2015

Board Remuneration Needs Proper Approval

The committee concurred with recommendation 24-1 made at page 144 of Chapter 24 (Saskatchewan Research Council) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Research Council obtain Lieutenant Governor in Council approval, as required by law, for the remuneration it pays to its Board members. The committee noted that the Saskatchewan Research Council is making progress towards compliance with the recommendation.

Losses Not Reported as Required

The committee concurred with recommendation 24-2 made at page 144 of Chapter 24 (Saskatchewan Research Council) of the *2014 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan Research Council report losses resulting from fraud or potential illegal acts as required by the Financial Administration Manual. The committee noted that the Saskatchewan Research Council has complied with the recommendation.

**SASKATCHEWAN WATERSHED AUTHORITY**

**Chapter 23 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Oct. 4, 2012

Information Technology Security Policies and Procedures Need Improvement

The committee concurred with recommendation 23-1 made at page 444 of Chapter 23 (Saskatchewan Watershed Authority) of the *2011 Report of the Provincial Auditor (Volume 2)* that the Saskatchewan

Watershed Authority approve information technology security policies and procedures to address change management, incident management and segregation of information technology duties. The committee noted that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

**Chapter 22 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

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 41 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

*Dam Safety*

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

**SOCIAL SERVICES**

**Chapter 20 – 2010 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

*Processes to Secure Physical Information*

The committee concurred with recommendation 20-1 made at page 328 of Chapter 20 (Social Services) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services provide regular security awareness training to employees to help ensure premises and equipment are adequately secured. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 20-2 made at page 328 of Chapter 20 (Social Services) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services follow its policies for removing access to information for terminated and transferred employees. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 20-3 made at page 328 of Chapter 20 (Social Services) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services establish a process to track movement of confidential information and files. The committee noted that the Ministry of Social Services has complied with the recommendation.

**Chapter 19 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Aug. 28, 2012

*Saskatchewan Housing Corporation*

Adequate Testing of Disaster Recovery Procedures Required

The committee concurred with recommendation 19-1 made at page 201 of Chapter 19 (Social Services) of the *2011 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Housing Corporation take steps to ensure information technology disaster recovery procedures are tested. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

**Chapter 24 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

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 22 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Supervision of CBOs Providing Services to Intellectually Disabled People*

Funded Programs Need Outcome Performance Measures and Targets

The committee concurred with recommendation 22-1 made at page 192 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services work with community – based organizations (CBOs) to establish program objectives, and outcome performance measures and targets to be used to monitor and evaluate the services CBOs deliver to intellectually disabled people and their families. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Selection Process Needs to be Documented

The committee concurred with recommendation 22-2 made at page 193 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services document the program selection and funding decisions associated with each community-based organization that provides services to individuals with intellectual disabilities. The committee noted that the Ministry of Social Services has complied with the recommendation.

Monitoring of CBOs Need Improvement

The committee concurred with recommendation 22-3 made at page 194 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services develop and implement complete policies and procedures for addressing risks identified in community-based organizations that provide services to individuals with intellectual disabilities. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

The committee concurred with recommendation 22-4 made at page 195 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services require staff to comply with the annual work plan to attend annual general board meetings of all community-based organizations that provide services to individuals with intellectual disabilities on the Ministry's behalf or amend the annual work

plan to incorporate a risk-based focus for meeting attendance. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 22-5 made at page 195 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services require its staff to follow established policies to obtain all required reports that are not submitted by the due date from community-based organizations that provide services to individuals with intellectual disabilities on the Ministry's behalf. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 22-6 made at page 196 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services follow their established monitoring procedures as outlined in their agreements with community-based organizations that provide services to individuals with intellectual disabilities. The committee noted that the Ministry of Social Services has complied with the recommendation.

#### Resolution of Service Quality Issues Needs Improvement

The committee concurred with recommendation 22-7 made at page 198 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services analyze and document its review of serious incidents and incident trends at community-based organizations that provide services to individuals with intellectual disabilities and determine how to address the increasing trend in incidents. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 22-8 made at page 198 of Chapter 22 (Supervision of CBOs Providing Services to Intellectually Disabled People) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services take timely action to address service quality issues at community-based organizations that provide services to individuals with intellectual disabilities on the Ministry's behalf and document their actions taken. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

### **Chapter 23 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

#### *Saskatchewan Housing Corporation*

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

### **Chapter 24 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

#### *Saskatchewan Housing Corporation – Housing Maintenance*

#### More Reliable Information on Housing Condition and Risks Needed



The committee concurred with recommendation 24-1 made at page 207 of Chapter 24 (Saskatchewan Housing Corporation – Housing Maintenance) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Housing Corporation better document key information about the condition and risks of all its housing units to facilitate corporate-wide maintenance decision-making and planning. The committee noted that the Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Corporate Maintenance Plan Needed

The committee concurred with recommendation 24-2 made at page 208 of Chapter 24 (Saskatchewan Housing Corporation – Housing Maintenance) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Housing Corporation set long-term, corporate-wide service objectives for its housing projects and use them to guide maintenance planning and priorities. The committee noted that the Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

The committee concurred with recommendation 24-3 made at page 209 of Chapter 24 (Saskatchewan Housing Corporation – Housing Maintenance) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Housing Corporation develop a corporate maintenance plan for the medium to long term timeframe. The committee noted that the Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Better Reporting on Maintenance Needed

The committee concurred with recommendation 24-4 made at page 211 of Chapter 24 (Saskatchewan Housing Corporation – Housing Maintenance) of the *2012 Report of the Provincial Auditor (Volume 1)* that the Saskatchewan Housing Corporation regularly give senior management and the Board appropriate written reports on planned and completed maintenance activities and the overall condition and key risks to the housing units it owns. The committee noted that the Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

**Chapter 25 – 2012 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Saskatchewan Housing Corporation – Long-term Capital Plan*

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

**Chapter 24 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

Loss of Public Money – Construction of a Proposed Foster Home

The committee concurred with recommendation 24-1 made at page 174 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services establish a process to perform and document all necessary due diligence before making payments for capital projects to external parties. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 24-2 made at page 174 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services maintain complete and up-to-date information for all capital projects with external parties. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 24-3 made at page 174 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services provide guidance to staff to ensure all transactions are recorded properly in the Ministry's financial records. The committee noted that the Ministry of Social Services has complied with the recommendation.

Need Better Compliance with Protection Standards for Children in Out-of-Home Care

The committee concurred with recommendation 24-4 made at page 178 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services monitor quality assurance results, establish increasing and achievable targets for compliance with child protection standards in its own service areas and at First Nation Child and Family Services agencies, and work to achieve those targets. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

Non-Compliance with Ministry Standards

The committee concurred with recommendation 24-5 made at page 180 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services finalize reports of its quality control assessments of First Nations Child and Family Services agencies on a timely basis. The committee noted that the Ministry of Social Services has complied with the recommendation.

Monitoring of Compliance with Child Protection Standards Not Uniform

The committee concurred with recommendation 24-6 made at page 182 of Chapter 24 (Social Services) of the *2012 Report of the Provincial Auditor (Volume 2)* that the Ministry of Social Services conduct reviews to monitor compliance with child protection standards at First Nation Child and Family Services agencies as often as it does for its own service areas. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

**Chapter 54 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

*Securing Physical Information*

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 3 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Saskatchewan Housing Corporation*

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

## **Chapter 14 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

### *Processes to Place Minister's Wards in Permanent Homes*

#### Policies and Procedures in Place for Permanent and Long-Term Wards but More Adoption Program Guidance Needed

The committee concurred with recommendation 14-1 made at page 169 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services complete and approve the new adoption policy manual to guide staff on its adoption program for children who are permanent wards of the Minister. The committee noted that the Ministry of Social Services has complied with the recommendation.

#### Need to Develop Measures and Targets

The committee concurred with recommendation 14-2 made at page 170 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services develop performance measures and targets relating to the adoption program for its permanent wards. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

#### Need to Consistently Complete Permanency Plans and Clearly Document Rationale for Decisions

The committee concurred with recommendation 14-3 made at page 172 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services consistently document the permanency plan for each child in care and place the plan in the child's case file. The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 14-4 made at page 172 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services clearly document the rationale for its decisions to seek permanent or long-term custody of children at the time of the decision. The committee noted that the Ministry of Social Services has complied with the recommendation.

#### Need to Place Children on the Adoption List Within 120 Days

The committee concurred with recommendation 14-5 made at page 173 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services follow its established policy to place those children whose permanency plans includes adoption on the adoption list within 120 days. The committee noted that the Ministry of Social Services is making progress towards complying with the recommendation.

#### Collecting, Analyzing, and Reporting Information

The committee concurred with recommendation 14-6 made at page 176 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services collect and analyze information related to the outcomes of its services to long-term wards and permanent wards in its care. The committee noted that the Ministry of Social Services has complied with the recommendation.

Complaints and Appeals Process Needed for the Adoption Program

The committee concurred with recommendation 14-7 made at page 177 of Chapter 14 (Processes to Place Minister's Wards in Permanent Homes) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Ministry of Social Services implement a formal complaints and appeals mechanism for its Domestic Adoption Program. The committee noted that the Ministry of Social Services has complied with the recommendation.

**Chapter 24 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 17, 2014

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 2 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Saskatchewan Housing Corporation*

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

**Chapter 26 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 17, 2014

*Saskatchewan Housing Corporation — Housing Maintenance*

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 26 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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 55 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

*Social Services – Supervision of Community-Based Organizations*

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 27 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 18, 2015

*Saskatchewan Housing Corporation – Long Term Capital Planning*

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 31 – 2015 Report of the Provincial Auditor (Volume 1)**

Considered on: Jun. 18, 2015

*Social Services – Placing Minister's Wards in Permanent Homes*

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

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**

**Chapter 27 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Aug. 28, 2012

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 55 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 9, 2014

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

**Chapter 52 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Sep. 9, 2014

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

**Chapter 56 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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

**SUMMARY OF IMPLEMENTED RECOMMENDATIONS**

**Chapter 6 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 29, 2014

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 27 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Mar. 12, 2014

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 6 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Oct. 29, 2014

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 29 – 2014 Report of the Provincial Auditor (Volume 2)**

Considered on: Jun. 18, 2015

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

**TOURISM, PARKS, CULTURE AND SPORT**

**Chapter 21 – 2010 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

Need for Revenue Guidance

The committee concurred with recommendation 21-1 made at page 337 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Tourism, Parks, Culture and Sport establish rules and procedures for the collection of commercial lease revenue in arrears. The committee noted that the Ministry of Tourism, Parks, Culture and Sport has complied with the recommendation.

Payroll Service Agreement Needed

The committee concurred with recommendation 21-2 made at page 338 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Tourism, Parks, Culture and Sport maintain a current service level agreement with the Public Service Commission for the provision of payroll services. The committee noted that the Ministry of Tourism, Parks, Culture and Sport has complied with the recommendation.

User Access

The committee concurred with recommendation 21-3 made at page 338 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Tourism, Parks, Culture and Sport follow its processes for removing unneeded user access to its information technology systems and data promptly. The committee noted that the Ministry of Tourism, Parks, Culture and Sport has complied with the recommendation.

*Western Development Museum*

Changing Accounting Records

The committee concurred with recommendation 21-4 made at page 340 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Western Development Museum establish procedures that require independent review and approval of journal

entries before changing its accounting records. The committee noted that the Western Development Museum has complied with the recommendation.

Use and Approval of Agreements

The committee concurred with recommendation 21-5 made at page 341 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Western Development Museum establish written procedures for:

- purchasing and selling goods and services
- authorizing staff to approve agreements

The committee noted that the Western Development Museum has complied with the recommendation.

Access to Audit Accounts Related to Public Money

The committee concurred with recommendation 21-6 made at page 343 of Chapter 21 (Tourism, Parks, Culture and Sport) of the *2010 Report of the Provincial Auditor (Volume 2)* that the Ministry of Tourism, Parks, Culture and Sport direct Western Canada Lottery – Saskatchewan Division Inc., Sask Sport Distributors Inc. and the Western Canada Lottery Corporation to allow the Provincial Auditor access to audit their accounts related to public money. The committee noted that the Ministry of Tourism, Parks, Culture and Sport has complied with the recommendation.

**Chapter 25 – 2011 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2013

Compliance with the Lottery Agreement

The committee concurred with recommendation 25-1 made at page 476 of Chapter 25 (Tourism, Parks, Culture and Sport) of the *2011 Report of the Provincial Auditor (Volume 2)* that when the Ministry of Tourism, Parks, Culture and Sport renews its agreement with its lotteries marketing agent that the Ministry amend the agreement to require the lotteries marketing agent to make payee lists (e.g., employees and suppliers) available to the Ministry. The committee noted that the Ministry of Parks, Culture and Sport is making progress towards complying with the recommendation.

**UNIVERSITY OF REGINA**

**Chapter 26 – 2012 Report of the Provincial Auditor (Volume 2)**

Considered on: Dec. 9, 2014

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 15 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2014

*Protecting the University of Regina's Research*

Improved Oversight of Research Needed

The committee concurred with recommendation 15-1 made at page 184 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina assess whether its organizational structure is effective to support the

achievement of its strategic research goals and make any necessary changes. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 15-2 made at page 185 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina document in policy and enforce its requirement to centrally manage all research agreements to protect its interests in research. The committee noted that the University of Regina has complied with the recommendation.

#### Expectations Not Clear

The committee concurred with recommendation 15-3 made at page 186 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Board of Governors of the University of Regina receive and review regular reports on the University's Strategic Research Plan. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-4 made at page 186 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina prepare action plans for review by the Board of Governors to support the University's strategic research direction. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-5 made at page 186 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina prepare more detailed performance measures and targets for approval by the Board of Governors to support measurement of progress towards the University's research goals. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-6 made at page 186 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina reassess its risks related to research and develop further mitigation strategies. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-7 made at page 187 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina regularly review and update its research policies, educate staff about the policies, and have senior staff sign off on an annual basis that they have read and understand the policies. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-8 made at page 187 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina ensure that intellectual property disclosures are completed in accordance with policy and communicate this requirement to staff. The committee noted that the University of Regina has complied with the recommendation.



The committee concurred with recommendation 15-9 made at page 188 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina define and the Board of Governors approve what constitutes specialized resources for the purposes of the University's Intellectual Property Policy in order to protect the University's rights to intellectual property. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-10 made at page 188 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that once the University of Regina defines and the Board of Governors approves what constitutes specialized resources, the University ensure that the definition is consistently used and applied. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-11 made at page 188 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina ensure it has the expertise to assess the commercialization potential of intellectual property. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-12 made at page 189 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina establish policies and procedures for evaluating when to pursue and when to discontinue commercialization efforts. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-13 made at page 190 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Board of Governors of the University of Regina update its Policy on University of Regina Centres/Institutes to define the creation, classification, monitoring, and reporting requirements for institutes/centres. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-14 made at page 190 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina take prompt action on Board of Governors' decisions regarding institutes/centres. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-15 made at page 190 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina update, communicate to its academic and administrative staff, and enforce its Policy for the Recovery of the Indirect Costs of Research and Service Contracts. The committee noted that the University of Regina has complied with the recommendation.

Signing Authority is Not Followed

The committee concurred with recommendation 15-16 made at page 191 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the

University of Regina immediately confirm, document, and enforce its delegations to staff of research-related signing authority. The committee noted that the University of Regina has complied with the recommendation.

#### Better Processes to Protect Rights Needed

The committee concurred with recommendation 15-17 made at page 192 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina centrally maintain complete and up-to-date information about all of its research initiatives and intellectual property (e.g., grants, contracts, partnership agreements, patents). The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 15-18 made at page 192 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina ensure that all staff follow its policy requiring declaration, at least annually, of any conflicts of interest or conflicts of external commitment. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 15-19 made at page 192 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina follow its policy to have external boards pass resolutions allowing University-nominated directors to share information with the University. Where such resolutions cannot be obtained, the University should consider not naming directors to these external boards. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 15-20 made at page 193 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina regularly evaluate external directorships held by staff. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 15-21 made at page 193 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina take action when it identifies conflicts of interest or conflicts of external commitment. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 15-22 made at page 193 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina review the classification and operations of all of its research institutes, assess their contribution to the University's strategic research goals, and take any necessary actions identified by the reviews. The committee noted that the University of Regina is making progress towards complying with the recommendation.

#### Need to Strengthen Agreements

The committee concurred with recommendation 15-23 made at page 193 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina strengthen its research agreements by including all relevant requirements to

protect both researcher and University interests. The committee noted that the University of Regina is making progress towards complying with the recommendation.

More Timely Review of Patents Needed

The committee concurred with recommendation 15-24 made at page 194 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina complete its evaluation of patents to support its decisions to continue maintaining patents. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Research Interests Need to be Monitored

The committee concurred with recommendation 15-25 made at page 195 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina review and update research reporting requirements to ensure both senior management and the Board of Governors receive and review sufficient information to assess the success of the University's research strategies. The committee noted that the University of Regina has complied with the recommendation.

Compliance Needs to be Evaluated

The committee concurred with recommendation 15-26 made at page 195 of Chapter 15 (Protecting the University of Regina's Research) of the *2013 Report of the Provincial Auditor (Volume 1)* that the University of Regina regularly monitor compliance with research-related policies and agreements. The committee noted that the University of Regina is making progress towards complying with the recommendation.

**Chapter 32 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 14, 2015

*Procurement and Disposal Audits*

Procurement Policies Require Board Approval

The committee concurred with recommendation 32-1 made at page 253 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Board of Governors of the University of Regina approve the University's policies related to the procurement of goods and services. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Periodic Updates to Policies Needed

The committee concurred with recommendation 32-2 made at page 255 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Board of Governors of the University of Regina comply with its policy framework by regularly reviewing and updating the University's procurement policies. The committee noted that the University of Regina has complied with the recommendation.

Policies for Monitoring and Reporting Compliance Needed

The committee concurred with recommendation 32-3 made at page 256 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina implement policies and procedures to identify and address non-

compliance with procurement policies. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 32-4 made at page 257 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Board of Governors of the University of Regina define its reporting needs regarding procurement activities including non-compliance with procurement policies. The committee noted that the University of Regina has complied with the recommendation.

Insufficient Identification of Feasible Sources of Goods and Services

The committee concurred with recommendation 32-5 made at page 259 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina follow its policy requiring appropriate approval for the issuance of all purchasing cards. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 32-6 made at page 260 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina update its Purchasing Card Program Policy to prohibit the payment by purchasing card for legal or other professional services. The committee noted that the University of Regina has complied with the recommendation.

Justification for Single or Sole Sourcing Needs to be Documented

The committee concurred with recommendation 32-7 made at page 262 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina follow its procurement policies to tender or obtain quotes for procurement of goods and services where required. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 32-8 made at page 263 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina require, as part of its procurement policies for single or sole sourcing the procurement of goods and services:

- Adequate documentation to justify the decision to single or sole source
- An appropriate authority to approve the decision to single or sole source
- The identification and mitigation of conflicts of interest and conflicts of commitment

The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 32-9 made at page 263 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina make procurement decisions based on consideration of the entire project including the impact of using multiple contracts to manage the same vendor for the same project. The committee noted that the University of Regina is making progress towards complying with the recommendation.

The committee concurred with recommendation 32-10 made at page 263 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina implement a process to coordinate the departments that procure goods

and services, including construction, to efficiently manage procurement in accordance with the University's policies. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Written Contractual Agreements Need Improvement

The committee concurred with recommendation 32-11 made at page 264 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina establish sufficient contract documentation requirements for the procurement of goods and services. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Review and Documentation of Signing Authorities Needed

The committee concurred with recommendation 32-12 made at page 266 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the Board of Governors of the University of Regina establish and document an appropriate signing authority policy for use when approving contracts, invoices, and payments to ensure the proper separation of duties. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Documented Evaluation of Proposal Needed

The committee concurred with recommendation 32-13 made at page 267 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina document, in writing, its analysis and decisions for the awarding of all tenders and retain this documentation in accordance with its document retention policies. The committee noted that the University of Regina has complied with the recommendation.

Disposal Policies and Procedures Need Improvement

The committee concurred with recommendation 32-14 made at page 272 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina update its disposal policy and procedures to clearly define the criteria for identifying assets for disposal and the authorizations required. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Policies for Monitoring and Reporting Compliance Needed

The committee concurred with recommendation 32-15 made at page 273 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina implement policies to identify and address non-compliance with disposal policies. The committee noted that the University of Regina has complied with the recommendation.

The committee concurred with recommendation 32-16 made at page 273 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina define requirements for regular reporting to Executive and the Board of Governors regarding disposal of assets, including non-compliance with policies. The committee noted that the University of Regina is making progress towards complying with the recommendation.

Assets for Disposal Need to be Properly Decommissioned

The committee concurred with recommendation 32-17 made at page 275 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina ensure that its computers are properly decommissioned before their disposal to prevent unauthorized access to University data. The committee noted that the University of Regina has complied with the recommendation.

Consistent Disposal Methods Not Always Followed

The committee concurred with recommendation 32-18 made at page 276 of Chapter 32 (University of Regina – Procurement and Disposal Audits) of the *2013 Report of the Provincial Auditor (Volume 2)* that the University of Regina enter into written agreements with the charitable organizations to which it regularly donates assets and implement a process to confirm the donations are received. The committee noted that the University of Regina has complied with the recommendation.

## **WATER SECURITY AGENCY**

### **Chapter 17 – 2013 Report of the Provincial Auditor (Volume 1)**

Considered on: Jan. 13, 2014

#### *Regulating Drinking Water*

Standards and Permits Need to be Updated

The committee concurred with recommendation 17-1 made at page 229 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency complete its process to update *The Water Regulations, 2002* and its permits to align with the current Guidelines for Canadian Drinking Water Quality. The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

Lacking Timely Identification of Non-Compliance

The committee concurred with recommendation 17-2 made at page 232 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency identify non-compliance with drinking water sampling requirements in a timely manner. The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

The committee concurred with recommendation 17-3 made at page 233 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency perform inspections of public waterworks in accordance with the frequency identified in its policies. The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

Action Required on Non-Compliance With Permit Terms and Conditions

The committee concurred with recommendation 17-4 made at page 236 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency establish policies to consistently address non-compliance by waterworks owners and take action when they do not comply with permit conditions. The committee noted that the Water Security Agency has complied with the recommendation.

The committee concurred with recommendation 17-5 made at page 236 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency and the Ministry of Government Relations coordinate their efforts to ensure waterworks owners have feasible plans for upgrading water infrastructure before approving new residential developments to ensure sufficient infrastructure exists as development occurs. The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

The committee concurred with recommendation 17-6 made at page 237 of Chapter 17 (Regulating Drinking Water) of the *2013 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency determine an appropriate enforcement policy for waterworks owners that do not fulfill their commitments to upgrade waterworks for new residential developments. The committee noted that the Water Security Agency has complied with the recommendation.

#### **Chapter 26 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

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 49 – 2013 Report of the Provincial Auditor (Volume 2)**

Considered on: Jan. 13, 2014

##### *Identifying Risks to the Water Supply*

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 15 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2014

##### *Regulating Wastewater Systems*

###### Design Requirements Need Updating

The committee concurred with recommendation 15-1 made at page 141 of Chapter 15 (Water Security Agency – Regulating Wastewater Systems) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency update its wastewater system design requirements and regulations so that new wastewater system constructions and expansions are designed to meet future stricter effluent standards. The committee noted that Water Security Agency has complied with the recommendation.

###### Need to Ensure Timely Wastewater System Upgrades

The Committee concurred with recommendation 15-2 made at page 142 of Chapter 15 (Water Security Agency – Regulating Wastewater Systems) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency address non-compliance of wastewater system owners that do not upgrade wastewater systems for subdivision expansions. The committee noted that Water Security Agency has complied with the recommendation.

###### Better Monitoring Needed for Mechanical Wastewater Systems

The committee concurred with recommendation 15-3 made at page 145 of Chapter 15 (Water Security Agency – Regulating Wastewater Systems) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency require and review evidence that mechanical wastewater system owners are meeting effluent sampling requirements throughout the year. The committee noted that Water Security Agency has complied with the recommendation.

Improve Non-Compliance Reporting to the Public

The committee concurred with recommendation 15-4 made at page 147 of Chapter 15 (Water Security Agency – Regulating Wastewater Systems) of the *2014 Report of the Provincial Auditor (Volume 1)* that the Water Security Agency report to the public on wastewater systems' non-compliance with permits. The committee noted that Water Security Agency has complied with the recommendation.

**Chapter 30 – 2014 Report of the Provincial Auditor (Volume 1)**

Considered on: Dec. 9, 2014

*Dam Safety*

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

**WORKERS' COMPENSATION BOARD**

**Chapter 21 – 2011 Report of the Provincial Auditor (Volume 1)**

Considered on: Aug. 28, 2012

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



**Other Work of the Committee**

**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 2012-2013, 2013-2014, 2014-2015 and 2015-2016 fiscal years. In all instances, your committee received an overview of the business and financial plan by the Provincial Auditor.

The motions adopted on Jan. 31, 2012 for the 2012-2013 fiscal year were:

**MOTION #1**

That the 2012-2013 Estimates of the Office of the Provincial Auditor, Vote 28 – Provincial Auditor (PA01) be approved, as submitted, in the amount of \$7,604,000.

**MOTION #2**

That the 2012-2013 Estimates of the Office of the Provincial Auditor, Vote 28 - Unforeseen Expenses (PA02) be approved, as submitted, in the amount of \$516,000.

The motions adopted on Feb. 8, 2013 for the 2013-2014 fiscal year were:

**MOTION #1**

That the 2013-2014 Estimates of the Office of the Provincial Auditor, Vote 28 – Provincial Auditor (PA01) be approved, as submitted, in the amount of \$7,728,000.

**MOTION #2**

That the 2013-2014 Estimates of the Office of the Provincial Auditor, Vote 28 - Unforeseen Expenses (PA02) be approved, as submitted, in the amount of \$520,000.

The motions adopted on Jan. 13, 2014 for the 2014-2015 fiscal year were:

**MOTION #1**

That the 2014-2015 Estimates of the Office of the Provincial Auditor, Vote 28 – Provincial Auditor (PA01) be approved, as submitted, in the amount of \$7,983,000.

**MOTION #2**

That the 2014-2015 Estimates of the Office of the Provincial Auditor, Vote 28 - Unforeseen Expenses (PA02) be approved, as submitted, in the amount of \$547,000.

The motions adopted on Jan. 14, 2015 for the 2015-2016 fiscal year were:

**MOTION #1**

That the 2015-2016 Estimates of the Office of the Provincial Auditor, Vote 28 - Provincial Auditor (PA01) be approved, as submitted, in the amount of \$8,063,000.

**MOTION #2**

That the 2015-2016 Estimates of the Office of the Provincial Auditor, Vote 28 – Unforeseen Expenses (PA02) be approved, as submitted, in the amount of \$555,000.

The motions adopted on Jan. 14, 2015 were rescinded on Feb. 12, 2015 and the following motions were agreed to for the 2015-2016 fiscal year:

**MOTION #1**

That the motion for the 2015-2016 Estimates of the Office of the Provincial Auditor, Vote – 28 (PA01) adopted on January 14, 2015 be rescinded and the following substituted in its place:

That the 2015-2016 Estimates of the Office of the Provincial Auditor, Vote 28 - Provincial Auditor (PA01) be approved, in the amount of \$8,187,000 as follows:

Budgetary to be voted:	\$7,961,000
Statutory:	\$ 226,000

**MOTION #2**

That the 2015-2016 Estimates of the Office of the Provincial Auditor as adopted on February 12, 2015 be forwarded to the Speaker as Chair of the Board of Internal Economy, pursuant to section 10.1(4) of *The Provincial Auditor Act*.

These motions 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.

**AUDIT COMMITTEE**

Since 2001, the Standing Committee on Public Accounts is required by *The Provincial Auditor Act* to recommend 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 include:

- The Standing Committees on Public Accounts
- The Standing Committees on Crown and Central Agencies
- Provincial Auditor
- 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 17, 2012:

- Shirley Raab, Chair of the Audit Committee, Regina
- Colin Taylor, Saskatoon
- Patrick Pitka, Saskatoon
- Devan Mescall, Saskatoon
- Jamie Patterson, Regina

On October 17, 2012, the Audit Committee convened for an orientation meeting. The Audit Committee meet with the Chairs and Deputy Chairs of the Standing Committee on Crown and Central Agencies and the Standing Committee on Public Accounts. Audit Committee members received presentations from officials from the Committees Branch, the Ministry of Finance, the Provincial Auditor's Office and Crown Investments Corporation.

## **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. The following reports were tabled with the committee:

PAC 2/27	Ministry of Finance: Reporting of public losses for the period from April 1, 2011 to June 30, 2011, dated July 28, 2011.
PAC 5/27	Ministry of Finance: Reporting of public losses for the period from July 1, 2011 to September 30, 2011, dated December 16, 2011.
PAC 10/27	Ministry of Finance: Reporting of public losses for the period from October 1, 2011 to December 31, 2011, dated February 3, 2012.
PAC 11/27	Ministry of Finance: Reporting of public losses for the period from January 1, 2012 to March 31, 2012, dated May 4, 2012.
PAC 14/27	Ministry of Finance: Reporting of public losses for the period from April 1, 2012 to June 30, 2012, dated August 3, 2012.
PAC 19/27	Ministry of Finance: Reporting of public losses for the period from July 1, 2012 to September 30, 2012, dated November 2, 2012.
PAC 21/27	Ministry of Finance: Reporting of public losses for the period from October 1, 2012 to December 31, 2012, dated February 1, 2013.
PAC 24/27	Ministry of Finance: Reporting of public losses for the period from January 1, 2013 to March 31, 2013, dated March 3, 2013.
PAC 27/27	Ministry of Finance: Reporting of public losses for the period from April 1, 2013 to June 30, 2013, dated June 30, 2013.
PAC 30/27	Ministry of Finance: Reporting of public losses for the period from July 1, 2013 to September 30, 2013, dated November 1, 2013.
PAC 31/27	Ministry of Finance: Reporting of public losses for the period from October 1, 2013 to December 31, 2013, dated January 31, 2014.
PAC 34/27	Ministry of Finance: Reporting of public losses for the period from January 1, 2014 to March 31, 2014, dated May 2, 2014.

- PAC 36/27      Ministry of Finance: Reporting of public losses for the period from April 1, 2014 to June 30, 2014, dated August 1, 2014.
- PAC 40/27      Ministry of Finance: Reporting of public losses for the period from July 1, 2014 to September 30, 2014, dated October 31, 2014.
- PAC 42/27      Ministry of Finance: Reporting of public losses for the period from October 1, 2014 to December 31, 2014, dated January 30, 2015.
- PAC 46/27      Ministry of Finance: Reporting of public losses for the period from January 1, 2015 to March 31, 2015, dated April 30, 2015.
- PAC 50/27      Ministry of Finance: Reporting of public losses for the period from April 1, 2015 to June 30, 2015, dated July 30, 2015.

### **PROVINCIAL AUDITOR RESIGNATION**

Ms. Bonnie Lysyk resigned as Provincial Auditor as of September 1, 2013; Ms. Judy Ferguson was appointed Acting Provincial Auditor on September 3, 2013.

### **RECOMMENDATION FOR THE POSTION OF PROVINCIAL AUDITOR**

Your Committee adopted the *First Report of the Steering Committee Provincial Auditor Selection Process* on September 23, 2014. This report outlined the recommended process regarding the selection process for the position of Provincial Auditor. Your committee made a recommendation to the Legislative Assembly to appoint an individual as the Provincial Auditor. The Legislative Assembly of Saskatchewan accepted the recommendation from the Standing Committee on Public Accounts and appointed Ms. Judy Ferguson to the position of Provincial Auditor of Saskatchewan on My 14, 2015.

### **ATTENDANCE AT CCPAC CONFERENCE**

PAC authorized the attendance of the Chair and Deputy Chair to attend the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) Annual Conferences held in Iqaluit, Nunavut in 2012, St. John's, Newfoundland in 2014 and Winnipeg, Manitoba in 2015.

In 2013, PAC in conjunction with the Office of the Provincial Auditor hosted the conference in Regina from August 25 to 27; all committee members were authorized to attend the conference.

## **Appendix A - Provincial Auditor's Officials**

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Judy Ferguson, Provincial Auditor\*\*\*  
Bonnie Lysyk, Provincial Auditor\*  
Judy Ferguson, Acting Provincial Auditor\*\*  
Judy Ferguson, Assistant Provincial Auditor  
Mobashar Ahmad, Deputy Provincial Auditor  
Angèle Borys, Deputy Provincial Auditor and Chief Operating Officer  
Kelly Deis, Deputy Provincial Auditor  
Judy Ferguson, Deputy Provincial Auditor  
Ed Montgomery, Deputy Provincial Auditor  
Carolyn O'Quinn, Deputy Provincial Auditor  
Regan Sommerfeld, Deputy Provincial Auditor  
Mark Anderson, Executive Director  
Mark Anderson, Principal  
Angèle Borys, Principal  
Tara Clemett, Principal  
Kelly Deis, Principal  
Charlene Drotar, Principal  
Bill Harasymchuk, Principal  
Linda Klassen, Principal  
Jane Knox, Principal  
Jeff Kress, Principal  
Kim Lowe, Principal  
Glen Nyhus, Principal  
Carolyn O'Quinn, Principal  
Corrine Rybchuk, Principal  
Victor Schwab, Principal  
Regan Sommerfeld, Principal  
Trevor St. John, Principal  
Rosemarie Volk, Principal  
Melanie Heebner, Senior Manager  
Michelle Lindenbach, Senior Manager  
Jennifer Robertson, Senior Manager  
Jason Shaw, Senior Manager  
Melissa Yanyu, Senior Manager  
Jennifer Zerr, Senior Manager  
Evan Stroh, Manager  
Heather Tomlin, Office Manager  
Shokoufa Toukhi, Executive Intern, Johnson-Shoyama Graduate School of Public Policy

\*Ms. Bonnie Lysyk resigned September 1, 2013

\*\*Ms. Judy Ferguson appointed September 2, 2013

\*\*\*Ms. Judy Ferguson appointed May 14, 2015

## **Appendix B - Provincial Comptroller's Officials**

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Terry Paton, Provincial Comptroller  
Chris Bayda, Executive Director, Financial Management Branch  
Jane Borland, Manager, Financial Management Branch  
Lori Taylor, Manager, Financial Management Branch  
Jenn Clark, Senior Analyst, Financial Management Branch  
Patricia Schoenroth, Analyst, Financial Management Branch  
Alex Liu, Analyst, Financial Management Branch  
Justin Moen, Financial Manager, Federal Cost Recovery Unit

## Appendix C - Ministry Officials

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**\*\*\*The titles of the Ministry Officials reflect their title at the time they presented to PAC.**

### ***Advanced Education***

Louise Greenberg, Deputy Minister  
Tammy Bloor Cavers, Assistant Deputy Minister, Sector Relations and Student Services  
David Boehm, Assistant Deputy Minister, Corporate Services and Accountability  
Dan Nameth, Director, Audit Services, Business Systems and Risk Management

### ***Advanced Education, Employment and Immigration***

Louise Greenberg, Deputy Minister  
Karen Allen, Assistant Deputy Minister  
David Boehm, Assistant Deputy Minister, Corporate Services and Accountability  
Tammy Bloor Cavers, Acting Assistant Deputy Minister  
Scott Giroux, Executive Director, Corporate Finance  
Duane Rieger, Executive Director  
Dan Nameth, Director, Audit Services, Business Systems and Risk Management

### ***Agriculture***

Alanna Koch, Deputy Minister  
Karen Aulie, Assistant Deputy Minister  
Rick Burton, Assistant Deputy Minister  
Nithi Govindasamy, Associate Deputy Minister  
Ray Arscott, Executive Director, Corporate Services  
Doug Billett, Executive Director, Crops and Irrigation Branch  
Fred Retzlaff, Executive Director, AgriStability  
Tom Schwartz, Executive Director, Livestock Branch  
Jason Drury, Manager, Irrigation  
Andy Jansen, Manager, Agricultural Operations, Livestock Branch  
Chris Smith, Food Safety Specialist  
Shawn Jaques, President and Chief Executive Officer, Saskatchewan Crop Insurance Corporation  
Janie Kuntz, Vice-President, Finance, Saskatchewan Crop Insurance Corporation  
Jeff Morrow, Vice President, Operations, Saskatchewan Crop Insurance Corporation

### ***Central Services***

Ron Dedman, Deputy Minister  
Richard Murray, Acting Deputy Minister  
Tim Kealey, Assistant Deputy Minister, Corporate Services  
Al Mullen, Assistant Deputy Minister, Project Management and Delivery  
Richard Murray, Assistant Deputy Minister, Property Management  
Shelley Reddekopp, Assistant Deputy Minister, Corporate Services  
Robert Guillaume, Associate Deputy Minister  
Bonnie Schmidt, Acting Chief Information Officer, Information Technology Division  
Andre Laberge, Executive Director, Property Management  
Greg Lusk, Executive Director, Commercial Services  
Troy Smith, Executive Director, Financial Services  
Derek Collins, Director, Central Vehicle Agency  
Rebecca Sengmany, Director, Finance  
Troy Smith, Director, Financial Services

Crystal Zorn, Director, IT Security

***Corrections, Public Safety and Policing***

Dale McFee, Deputy Minister, Corrections and Policing  
Dennis Cooley, Associate Deputy Minister, Custody, Supervision and Rehabilitation Services  
Ron Anderson, Assistant Deputy Minister, Community Safety Outcomes and Corporate Supports  
Monica Field, Executive Director, Strategic Systems and Innovation  
Dale Larsen, Executive Director, Policing and Community Safety Services  
Rick Peach, Executive Director, Saskatchewan Police Commission  
Brian Rector, Executive Director, Research and Evidence Based Excellence  
Doris Schnell, Executive Director, Offender Services  
Heather Scriver, Executive Director, Custody Services  
Dave Tulloch, Executive Director, Corporate Services  
Drew Wilby, Executive Director, Corporate Affairs  
Kim Leibel, Acting Director, Audit Services  
Rick Davis, Director, Operational Support, Custody, Supervision and Rehabilitation Services  
Raequel Giles, Director, Continuous Improvement and Executive Operations  
Clinton Griffiths, Director, Risk Management and Audit  
Jason Broda, Deputy Director, Operational Support, Supervision and Rehabilitation Services

***Economy***

Kent Campbell, Deputy Minister  
Laurie Pushor, Deputy Minister  
Ed Dancsok, Assistant Deputy Minister, Petroleum and Natural Gas  
Twyla MacDougall, Assistant Deputy Minister, Revenue and Corporate Services  
Alastair MacFadden, Assistant Deputy Minister, Labour Market Development  
Rupen Pandya, Assistant Deputy Minister  
Hal Sanders, Assistant Deputy Minister, Minerals, Lands and Resource Policy  
Alastair MacFadden, Acting Assistant Deputy Minister, Labour Market Development  
Denise Haas, Chief Financial Officer, Revenue and Corporate Services  
Darcy Smycniuk, Executive Director, Apprenticeship and Workforce Skills, Labour Market Development  
Kirk Westgard, Executive Director, Immigration Services, Labour Market Development

***Education***

Dan Florizone, Deputy Minister  
Cheryl Senecal, Deputy Minister  
Donna Johnson, Acting Deputy Minister  
Greg Miller, Acting Deputy Minister  
Donna Johnson, Assistant Deputy Minister  
Greg Miller, Assistant Deputy Minister  
Clint Repski, Assistant Deputy Minister  
Clint Repski, Acting Assistant Deputy Minister  
Lynn Allan, Executive Director, Early Years  
Tim Caleval, Executive Director, Student Achievement and Supports  
Angela Chobanik, Executive Director, Education Funding  
Gerry Craswell, Executive Director, Information Management & Support  
Val Lusk, Executive Director, Education Funding  
Lori Mann, Executive Director, Corporate Services  
Sheldon Ramstead, Executive Director, Infrastructure  
Rob Spelliscy, Executive Director, Corporate Services



Doug Volk, Executive Director, Teachers' Superannuation Commission  
Brett Waytuck, Executive Director, Student Achievement and Supports  
Josh Kramer, Assistant Director, Financial Management, Corporate Services  
Doug Schell, Director, Financial Analysis and Report Unit, Education Funding  
Chinook School Division  
Rod Quintin, Chief Financial Officer  
Conseil scolaire fransaskois  
Donald Michaud, Directeur de l'éducation  
Ronald Ajavon, Directeur général désigné aux affaires  
Good Spirit School Division  
Dwayne Reeve, Director, Education  
Horizon School Division  
Lionel Diederichs, Deputy Director, Corporate Affairs and Chief Financial Officer  
Ile-a-la-Crosse School Division  
Laura Vilness, Director  
Northern Lights School Division  
Ken Ladouceur, Director, Education  
Tom Harrington, Secretary Treasurer  
Prairie Valley School Division  
Naomi Mellor, Chief Financial Officer  
Ben Grebinski, Director, Education  
Sharon Bender, Supervisor, Transportation  
Prince Albert Roman Catholic Separate School Division  
Calvin Martin, Chief Financial Officer  
Regina Public School Division No.4  
Ernie Cychmistrak, Director, Education  
Mike Walter, Deputy Director, School Services  
Regina Catholic School Division No. 81  
Brian Lach, Superintendent, Education Services  
Rob Currie, Director, Education  
St. Paul's Roman Catholic Separate School Division  
Joel Lloyd, Chief Financial Officer  
Laurier Langlois, Manager, Corporate Services

### ***Environment***

Liz Quarshie, Deputy Minister  
Cam Swan, Deputy Minister  
Kevin Murphy, Assistant Deputy Minister, Resource Management and Compliance Division  
Erika Ritchie, Assistant Deputy Minister, Environmental Protection and Audit Division  
Lori Uhersky, Assistant Deputy Minister, Environmental Support Division  
Wes Kotyk, Executive Director, Environmental Protection  
Kevin McCullum, Executive Director  
Thon Phommavong, Executive Director, Result Based Regulation and Code Management  
Laurel Welsh, Executive Director, Finance and Administration  
Bob Wynes, Executive Director, Forestry Service  
Cheryl Jansen, Director, Finance and Administration  
Susan Loewen, Director, Financial Management Section  
Kevin McCullum, Chief Engineer, Technical Resources

### ***Executive Council***

Fredrick D. (Rick) Mantey, Cabinet Secretary and Clerk of the Executive Council

Doug Moen, Deputy Minister to the Premier  
Richard Murray, Acting Deputy Minister, Ministry of Central Services  
Bonita Cairns, Executive Director, Corporate Services

***Finance***

Clare Isman, Deputy Minister  
Terry Paton, Provincial Comptroller  
Denise Macza, Associate Deputy Minister, Treasury and Debt Management  
Karen Allen, Assistant Deputy Minister, Corporate Services  
Brent Hebert, Assistant Deputy Minister, Revenue  
Margaret Johannsson, Assistant Deputy Minister, Revenue Division  
Brian Smith, Assistant Deputy Minister, Public Employees Benefits Agency  
Chris Bayda, Executive Director, Provincial Comptroller's Office, Financial Services Branch  
Joanne Brockman, Executive Director, Economic and Fiscal Policy Branch  
Jim Fallows, Executive Director, Treasury and Debt Management Division  
Ann Mackrill, Executive Director, Public Employees Benefit Agency  
Arun Srinivas, Executive Director, Taxation and Intergovernmental Affairs Branch  
Larry Jacobson, Acting Director, Financial Services Branch  
Scott Parker, Supervisor, Financial Services Branch

***Government Relations***

Al Hilton, Deputy Minister  
Keith Comstock, Assistant Deputy Minister, Municipal Relations and Northern Engagement  
Karen Lautsch, Assistant Deputy Minister, Public Safety and Corporate Services  
Margaret Anderson, Executive Director, Provincial Disaster Assistance Program  
Sheldon Green, Executive Director, Advisory Services and Municipal Relations  
Wanda Lamberti, Executive Director, Corporate Services  
Bev Hungle, Director, Financial Services, Corporate Services  
Janie Markewich, Director, Financial Services  
Duane McKay, Commissioner and Executive Director, Emergency Management and Fire Safety  
Bill Hawkins, Executive Director, Building Standards and Licensing  
Bill Scott, Chief Executive Officer, Technical Safety Authority of Saskatchewan  
Chris Selinger, Chief Inspector, Technical Safety Authority of Saskatchewan

***Government Services***

Ron Dedman, Deputy Minister  
Allen Mullen, Assistant Deputy Minister  
Richard Murray, Assistant Deputy Minister, Facility Management  
Shelley Reddekopp, Assistant Deputy Minister  
Greg Lusk, Executive, Commercial Services

***Health***

Dan Florizone, Deputy Minister  
Max Hendricks, Deputy Minister  
Dr. Ty Josdal, Chief Medical Officer  
Max Hendricks, Associate Deputy Minister  
Kimberley Kratzig, Assistant Deputy Minister  
Karen Lautsch, Assistant Deputy Minister  
Tracey Smith, Assistant Deputy Minister  
Mark Wyatt, Assistant Deputy Minister  
Tracey Smith, Acting Assistant Deputy Minister

Margaret Baker, Executive Director, Primary Health Services  
Shelley Reddekopp, Executive Director, Financial Services Branch  
Brenda Russell, Executive Director, Financial Services Branch  
Linda Restau, Acting Executive Director, Community Care Branch  
Cindy Fedak, Director, Operations and Internal Audit  
Tim Macaulay, Director, Environmental Health, Population Health Branch  
Valerie Phillips, Director, Patient Safety Unit  
Dawn Skalicky-Souliere, Director, Licensing  
Tracey Grohs, Manager, Internal Audit and Contracts  
Marsha Munro, Manager, Revenue and Audit  
Jason Pirlot, Acting Manager, Regional Financial Services Unit, Financial Services Branch  
Matthew Timmons, Senior Financial Analyst, Financial Services Branch  
Sue Fairburn, Program Consultant, Primary Health Service Branch  
Caroline Beck, Intern  
Larissa Flister, Intern

3sHealth

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

eHealth

Susan Antosh, Chief Executive Officer  
Roseann Anderson, Vice President, Finance and Administration  
Denise Junek, Vice President, Business Relations

Five Hills Regional Health Authority

Georgia Hutchinson, Regional Director, Continuing Care  
Sharon Nicolson, Regional Director, Nutrition and Food Services

Heartland Regional Health Authority

Greg Cummings, Chief Executive Officer

Mamawetan Churchill River Health Region

Sulav Pant, Director, Finance

North Sask. Laundry & Support Services Ltd.

Megan Hanson, Chief Financial Officer  
Hal Dogniez, General Manager

Prairie North Health Region

Bruce Murray, Senior Medical Officer

Prince Albert Parkland Health Region

Cecile Hunt, Chief Executive Officer

Regina Qu'Appelle Health Region

Sharon Garrett, Vice-President, Integrated Health Services  
Val Hunko, Vice President, Integrated Health Services  
Carol Klassen, Vice President, Knowledge and Technology Services  
Robbie Peters, Vice President and Chief Financial Officer  
John Ash, Executive Director, Patient Flow, Pharmacy and Respiratory Services  
Brent Kitchens, Director, Kaizen Operations Team, Surgical Services at Regina

Saskatchewan Cancer Agency

Michele Arscott, Chief Financial Officer

Saskatoon Regional Health Region

Nilesh Kavia, Vice President Finance and Corporate Services

Sun Country Regional Health Authority

John Knoch, Vice President, Corporate and Finance  
Roberta Wiwcharuk, Vice President, Health Services

***Highways and Infrastructure***

Nithi Govindasamy, Deputy Minister  
Rob Penny, Deputy Minister  
Len Frass, Acting Deputy Minister, Operations  
Jennifer Ehrmantraut, Associate Deputy Minister, Operations Division  
Jennifer Ehrmantraut, Assistant Deputy Minister, Services and Standards Division  
Dave Smith, Assistant Deputy Minister, Design and Innovation  
George Stamatinos, Assistant Deputy Minister, Planning and Policy Division  
Ted Stobbs, Assistant Deputy Minister, Regional Services Division  
Wayne Gienow, Executive Director, Corporate Services Division  
Wayne Gienow, Acting Executive Director, Corporate Services Division

***Justice and Attorney General***

Kevin Fenwick, Deputy Minister and Deputy Attorney General  
Gerald Tegar, Deputy Minister and Deputy Attorney General  
Jan Turner, Assistant Deputy Minister, Court Services  
Glennis Bihun, Executive Director, Court Services  
Monica Field, Executive Director, Strategic Systems and Innovation  
Dave Tulloch, Executive Director, Corporate Services Branch  
Cathy Drader, Director, Information Management  
Clinton Griffiths, Director, Risk Management and Audit  
Mindy Gudmundson, Director, Financial and Resource Planning  
Darcy McGovern, Director, Legislative Services, Ministry of Justice and Attorney General  
Lionel McNabb, Director, Maintenance Enforcement Office and Family Justice Services Branch  
Roberta Behr, Assistant Director, Maintenance Enforcement Office  
Kim Leibel, Manager, Audit Services  
Jeffrey Crawford, Executive Assistant  
Financial and Consumer Affairs Authority  
Dave Wild, Chair,  
Dean Murrison, Director, Securities Division, Financial and Consumer Affairs Authority  
Cory Peters, Director, Consumer Credit Division, Financial and Consumer Affairs Authority

***Labour Relations and Workplace Safety***

Mike Carr, Deputy Minister  
Glennis Bihun, Executive Director, Occupational Health and Safety Division  
Laurier Donais, Executive Director, Central Services  
Louise Usick, Executive Director, Central Services  
Ray Anthony, Director, Safety Services, Occupational Health and Safety Division

***Municipal Affairs***

Alan Hilton, Deputy Minister  
Keith Comstock, Assistant Deputy Minister  
Wanda Lamberti, Executive Director, Corporate Services  
Janie Markewich, Director, Financial Services

***Parks, Culture and Sport***

Lin Gallagher, Deputy Minister  
Nancy Cherney, Assistant Deputy Minister, Parks Division  
Twyla MacDougall, Assistant Deputy Minister, Stewardship Division  
Byron Davis, Director, Facilities Branch, Parks Division  
Lynette Halvorsen, Director, Corporate Services

Elizabeth Verrall, Senior Policy Analyst, Sport, Recreation and Stewardship

***Public Service Commission***

Cheryl Senecal, Chair

Cam Swan, Chair

Marlys Tafelmeyer, Acting Chair

Karen Aulie, Assistant Deputy Minister, Human Resources Client and Service and Support Division

Scott Kistner, Executive Director, Employee Service Centre

Ken Ludwig, Executive Director, Organizational Effectiveness

Raman Visvanathan, Executive Director, Employee Service Centre

Raman Visvanathan, Executive Director, Business Services Division

Gisele Fontaine, Director, Recruitment and Talent Development

***Saskatchewan Liquor and Gaming Authority***

Barry Lacey, President and Chief Executive Officer

Lee Auten, Vice President, Partnerships and Supply Management Division

Jim Engel, Vice President, Corporate Services Division

Tim Kealey, Vice President and Chief Financial Officer, Performance Management Division

Warren Fry, Senior Director, Liquor and Gaming Partnerships

Val Banilevic, Director, Financial Services Branch

Chet Culic, Director, Casino Operations Branch

Rory Jensen, Acting Director, Financial Services Branch

***Saskatchewan Research Council***

Laurier Schramm, President and Chief Executive Officer

Ryan Hill, Vice-President, Finance

***Saskatchewan Watershed Authority***

Wayne Dybvig, President

Bob Carles, Vice President, Corporate Services

Bill Duncan, Executive Director, Engineering and Geoscience Division

Sam Ferris, Executive Director, Environmental and Municipal Management Services Division

Irene Hrynkiw, Executive Director, Corporate Services

***Social Services***

Ken Acton, Deputy Minister

Don Allen, Assistant Deputy Minister, Housing Programs and Finance

Constance Hourie, Assistant Deputy Minister, Income Assistance Programs and Corporate Planning

Tammy Kirkland, Assistant Deputy Minister, Child and Family Programs

Tammy Kirkland, Assistant Deputy Minister, Income Assistance Programs and Corporate Planning

Alan Syhlonyk, Assistant Deputy Minister, Corporate Services

Bob Wihlidal, Assistant Deputy Minister, Income Assistance and Disability Services

Andrea Brittin, Acting Assistant Deputy Minister, Child and Family Services

Lorne Brown, Executive Director, Enterprise Projects and Risk Management, Corporate Services

Tobie Eberhardt, Executive Director, Program and Service Design

Bob Martinook, Executive Director, Community Living Service Delivery

Miriam Myers, Executive Director, Finance and Administration

Wayne Phaneuf, Executive Director, Child and Family Community Services

Garry Prediger, Executive Director, Child and Family Service Delivery

Jeff Redekop, Executive Director, Income Assistance Service Delivery

Gord Tweed, Executive Director, Program and Service Design, Income Assistance and Disability Services

Natalie Huber, Acting Executive Director, Program and Service Design, Child and Family Services

Devon Exner, Director, Service Delivery, Income Assistance and Disability Services

Leeane Forgie, Director, Finance, Corporate Services

Billie-Jo Morrisette, Director, Program Design and Operational Policy, Income Assistance and Disability Services

***University of Regina***

Vianne Timmons, President

David Malloy, Vice President, Research

Dave Button, Vice-President, Administration

Dale Schoffer, Associate Vice-President, Financial Services

Nelson Wagner, Associate Vice-President, Facilities Management

Sylvia Waterer, Consultant to Vice-President, Research

Dale Eisler, Senior Advisor, Government Relations

Maureen Voss, Director, Financial Reporting

Jim Woytuik, Director, Supply Management Services

***Water Security Agency***

Wayne Dybvig, President

Sam Ferris, Executive Director, Environmental and Municipal Management Services

Irene Hrynkiw, Executive Director, Corporate Services

Doug Kilgour, Director, Dam Safety and Major Structures