

STANDING COMMITTEE ON PUBLIC ACCOUNTS

FIRST REPORT

23rd Legislature

I. INTRODUCTION

Mr. Gantefoer, Chair of the Standing Committee on Public Accounts, presents the Committee's first report of the twenty-third Legislature.

Business Conducted

Since receiving its order of reference from the Legislative Assembly on March 1, 1996, your Committee has held eleven meetings. The Committee organized on March 19, 1996 when Mr. Gantefoer was elected Chair and Mr. Sonntag was elected Vice-Chair. An orientation seminar was conducted at the meetings of March 19 and March 26, 1996, for which the Committee gratefully acknowledges the participation of its Clerk, the Provincial Auditor, the Provincial Comptroller, Michelle Howland of the Legislative Library and Mr. Harry Van Mulligen, M.L.A. (*previously Chair and later Vice-Chair of the Committee*).

Your Committee's customary Order of Reference was broadened by the Legislative Assembly to include the unfinished business of the twenty-second Legislature in addition to the Public Accounts and various reports of the Provincial Auditor tabled since the dissolution of the last Legislature. These documents dated back to the 1992-93 fiscal year, and encompassed five reports of the Provincial Auditor and the Public Accounts for the corresponding years.

Given the large volume of work, the Committee considered means by which it might effectively and expeditiously deal with the outstanding business, namely the many reports of the Provincial Auditor. The Provincial Auditor was asked to list the various report recommendations which remained unresolved at the commencement of the new Legislature. Your Committee deemed it unnecessary to examine issues already resolved. On April 2, 1996, the Provincial Auditor tabled the *Schedule of Provincial Audit Recommendations* which your Committee adopted as a framework for its proceedings on the outstanding business. Your Committee, however, did not restrict itself exclusively to the Schedule or its contents. The Schedule was used in conjunction with the Provincial Auditor's Spring 1996 report once that report was received by the Assembly and referred to the Committee on April 29, 1996 (Sessional Paper No.145). Consequently, the observations and recommendations in this report are linked to the content of both the *Schedule of Provincial Audit Recommendations* and the Auditor's Spring 1996 report. Because the Schedule is an internal document and has not been disseminated beyond the Committee, the sections applicable to this report are attached as an Appendix.

This report reflects the deliberations of your Committee up to its meeting of June 13 1996. It is your Committee's intention to conclude its outstanding business as well as consideration of the

Auditor's Spring 1996 at subsequent meetings after the adjournment of the spring sitting of the present Session.

Acknowledgments

The Committee expresses its appreciation to the Office of the Clerk for administrative support and procedural advice, to the Office of the Provincial Auditor, to the Provincial Comptroller and his staff, to Hansard, and to the officials of the Department of Health who appeared as witnesses.

II. MATTERS OF CONTINUING INTEREST

Government's Response To The Seventh Report

Your Committee notes that, as requested, the government replied to the Seventh Report of the Standing Committee on Public Accounts. The Seventh report was tabled in the Assembly on May 10, 1995, and was the last report of the Public Accounts Committee during the twenty-second Legislature. It is your Committee's intention to consider the response of the Minister of Finance later this year when it can be done in the context of the Committee's examination of related matters. An account of this review will be noted in the next report.

Recommendations From Previous Committee Reports

On October 24, 1994, the Standing Committee on Public Accounts requested that the Provincial Comptroller make a status report on all its outstanding recommendations, as was noted in Appendix V of the Provincial Auditor's report for 1992-93. Your Committee reports that the Provincial Comptroller provided a memorandum, which was tabled on April 23, 1996, showing the matters considered resolved and those which remain outstanding. It is your Committee's intention to review the list later this year.

III. SCHEDULE OF PROVINCIAL AUDIT RECOMMENDATIONS (OUTSTANDING BUSINESS)

SECTION B -- UNDERSTANDING THE FINANCES OF GOVERNMENT

Government of Saskatchewan Annual Report

Your Committee noted the Provincial Auditor's recommendation that the Government of Saskatchewan should prepare an annual report containing key financial and economic measures. On this issue, your Committee makes the following recommendation:

RECOMMENDATION 1

The government consider recommendations B.1, B.2 and B.3 contained in the Schedule of Provincial Audit Recommendations and report on whether or not any information would be provided to the public through such a report, that is not already provided through the

provincial budget; the Public Accounts; and through departmental and Crown corporation annual reports.

Your Committee further reports that, through its Chair, it has initiated a survey of other Canadian jurisdictions to assess what governments publish an annual report, whether it is released to the public, whether it is referred to a Public Accounts Committee and if so, whether the report is considered a useful accountability tool. The results of the survey may assist the Committee when it reviews the government's response to the recommendation.

SECTION C – PLANNING INFORMATION

Multi-year Summary Planning Information

Your Committee noted the Provincial Auditor's recommendation that the Legislative Assembly should ask the government to publish multi-year, government-wide summary planning information. In consideration of this issue, your Committee requested that the Provincial Auditor research and provide information on the type of data that is publicly available in other Canadian jurisdictions with respect to the filing of five-year business plans by utilities. The survey will be tabled with the Committee at its next series of meetings.

Your Committee also noted that the Standing Committee on Public Accounts had previously considered the issue of a multi-year summary planning document and had made recommendations, to which the government responded that it was studying the implications. Therefore, your Committee reiterates recommendation three of the above noted Seventh Report (of the 22nd Legislature) as follows:

RECOMMENDATION 2

- a. ***The government study the implications and issues related to the achievement of the goal of a multi-year financial plan for the government as a whole; and***
- b. ***As to the matter of an annual financial plan showing proposed revenue-raising programs and spending programs of all government organizations, and the matter of a multi-year plan for all government organizations, this Committee recommends that the Office of the Provincial Auditor, the Crown Investments Corporation and the Department of Finance undertake discussions on this issue, and return to this Committee with a joint report; and***
- c. ***During these discussions, the Committee asks that the advice of the Institute of Chartered Accountants of Saskatchewan and the Provincial Audit Committee be sought.***

SECTION D – ANNUAL REPORTS OF CROWN AGENCIES

Timely Release of Annual Reports of Crown Agencies (Section D.1)

Your Committee concurred with the Provincial Auditor's recommendation concerning the timely public release of annual reports of Crown agencies. It is your Committee's recommendation that the issue be generally resolved as follows:

RECOMMENDATION 3

The government amend The Tabling of Documents Act to enable the tabling of reports through the Office of the Clerk when the Assembly is not sitting.

Annual Report Guidelines (Section D.2)

Your Committee concurred with the Provincial Auditor's recommendation with regard to Crown corporations under the jurisdiction of the Crown Investments Corporation and noted the progress made by the government on this issue. Therefore, your Committee makes the following recommendation:

RECOMMENDATION 4

The Government direct the Crown Investments Corporation to develop and issue annual report guidelines for agencies under its jurisdiction to ensure that annual reports describe: what the Crown agency is all about; what the Crown agency has done; where the Crown agency is now; and what the Crown agency plans to do.

Referral of Annual Reports to a Standing Committee of the Assembly (Section D.3)

Your Committee noted the Provincial Auditor's recommendation but reiterates the comments on the subject made in the Seventh Report (22nd Legislature) with respect to the referral of reports to the Standing Committee on Public Accounts. The Seventh Report stated the following:

With respect to the question whether annual reports should be referred to the Standing Committee on Public Accounts, your Committee notes that annual reports of government departments and Crown agencies are important accountability documents and, thus, the Committee and members may use and refer to those reports in its review of public accounts and the report of the Provincial Auditor. It is not the Committee's intention that annual reports should be the subject of a formal review, as is the case for reports referred to the Standing Committee on Crown Corporations.

SECTION E – FINANCIAL MANAGEMENT REVIEW COMMISSION

Release of Review Results and Examination of Recommendations not Implemented

Your Committee responded to the Provincial Auditor's recommendation at sections E.1 and E.2, concerning the release of results of matters under review and re-examination of Commission recommendations not implemented, with the following recommendation to the government:

RECOMMENDATION 5

- a) The government provide the Legislative Assembly with a final, concluding report on the implementation of the Gass Commission [Financial Management Review Commission];*
- b) The report should detail which recommendations have been implemented, which recommendations have not been implemented and should be, and what plans are in place to do so; and which recommendations should not be implemented, and the reasons why not.*
- c) The government should release background papers, studies and all other materials that can be appropriately released along with this report.*

SECTION F – BOARDS OF DIRECTORS OF CROWN AGENCIES

Audit Conclusions and General Findings of the Provincial Auditor

Your Committee adopted the Provincial Auditor's recommendations made at sections F.1, F.2 and F.3 with respect to Boards of Directors of Crown Agencies as follows:

Recommendation 6

- a) The Government should advise each Crown agency's Board of Directors which general law provides broad powers and duties to specific government officials or groups (e.g., Cabinet, Treasury Board, Ministers and the Board of CIC).*
- b) The responsible government official or group should provide the Board of Directors of each Crown agency with written guidance setting out how general laws affect the Board's decision-making ability.*
- c) The responsible government official or group should ensure the related Board of Directors are informed of the nature and effect of how the responsible government official or group uses general laws.*

SECTION G – INFORMATION TECHNOLOGY RISKS

Your Committee considered matters raised by the Provincial Auditor in previous reports through its review of Chapter 4 of the Spring 1996 report, which is noted below.

SECTION H – GOVERNMENT SPONSORED PENSION PLANS

Your Committee considered matters raised by the Provincial Auditor in previous reports through its review of Chapter 5 of the Spring 1996 report, which is noted below.

SECTION I – WORKING WITH OTHER AUDITORS

Task Force On Roles, Responsibilities and Duties Of Auditors

Your Committee acknowledged the results of the Task Force on Roles, Responsibilities and Duties of Auditors and expresses its continuing support for the process.

SECTION J – DISTRICT HEALTH BOARDS

Your Committee considered matters raised by the Provincial Auditor in previous reports through its review of Chapters 2 and 9 of the Spring 1996 report, which is noted below.

IV. EXAMINATION OF THE SPRING 1996 REPORT OF THE PROVINCIAL AUDITOR

CHAPTER 4 – INFORMATION TECHNOLOGY SECURITY

Your Committee concurred with recommendations of the Provincial Auditor and makes the following recommendation to the government:

RECOMMENDATION 7

The government address the concerns raised in Chapter 4 of the Spring 1996 Report of the Provincial Auditor, being recommendations found at paragraphs 4.31; 4.32; 4.33; 4.42; 4.43; 4.44; 4.51; 4.52; 4.53; 4.61; 4.70; 4.71; 4.72; 4.73; 4.84; 4.85; and 4.86.

CHAPTER 5 – PENSIONS

Investment Earning Allocation Policies of Defined Contribution Pension Plans

Your Committee adopted the Provincial Auditor's recommendation at paragraph 5.74 as follows:

RECOMMENDATION 8

The government should study the investment earnings allocation policies of its defined contribution pension plans to determine whether it is appropriate to have a consistent policy. If consistent policies are not considered appropriate, the government should explain why.

Estimates to Calculate Pension Liability for Defined Benefit Pension Plans

Your Committee adopted the Provincial Auditor's recommendation at paragraph 5.83 as follows:

RECOMMENDATION 9

The government should use consistent estimates for COLA [Cost of Living Adjustments] increases and inflation to calculate the pension liability for its defined benefit pension plans.

Cash Flow Information for Defined Benefit Pension Plans

Your Committee adopted the Provincial Auditor's recommendation at paragraph 5.88 as follows:

RECOMMENDATION 10

The government's defined benefit pension plan annual reports should show future cash flow information.

Establishment of a Pension Commission

Your Committee considered the Provincial Auditor's recommendation at paragraph 5.99, which stated that the government should consider establishing a pension commission. It is your Committee's position that such a commission is necessary so therefore recommends as follows:

RECOMMENDATION 11

The government should establish a pension commission to study the many issues related to its pension plans.

CHAPTER 9 – DISTRICT HEALTH BOARDS (DHBs)

District Health Board Health Needs Assessment Process (Part B – Chapter 9)

Your Committee noted the Provincial Auditor's recommendations at paragraphs 9.16, 9.17 and 9.18 of Part B, concerning the District Health Boards' health needs assessment process. With respect to this issue, your Committee notes for the Assembly that it will take some time before districts are able to fully implement their needs assessment processes (4 to 5 years), and recognizes the good work district health boards have done to-date in the areas of needs assessment. Therefore, in consideration of a needs assessment process, your Committee recommends as follows:

RECOMMENDATION 12

The Department of Health and District Health Boards work together over the next few years to improve needs assessment processes and address those concerns raised by the Provincial Auditor.

DHB Senior Management and Internal Reporting Practices (Part C – Chapter 9)

Your Committee supports the recommendations of the Provincial Auditor found at paragraphs 9.16, 9.17 and 9.18 of Part C, while pointing out to the Assembly that the District Health Boards have complied with 9.16 and 9.18, and are in the process of working towards complying with 9.17. Therefore, your Committee makes the following recommendation:

RECOMMENDATION 13

The District Health Boards cited need improvement in overseeing senior management and the Department of Health should work towards improving how District Health Boards oversee

their senior management and their internal reporting to ensure that adequate and timely internal reports are prepared for their Board.

Safeguard and Control of DHB Assets (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.21, concerning procedures to safeguard and control District Health Board assets and notes that a number of districts have already complied with the recommendation. Your Committee also points out that the Department of Health has taken steps so that the other districts also comply with the recommendation.

Financial Reports and Accounting Records of DHBs (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.51, concerning financial reports and accounting records. Your Committee points out that the health districts are in the process of complying with the recommendation.

Personnel Policies of DHBs (Part C – Chapter 9)

Your Committee agrees with the Provincial Auditor's recommendations at paragraphs 9.57 and 9.58, concerning personnel policies. Your Committee notes that the District Health Boards are making progress towards complying with the recommendations.

System Development Controls of DHBs (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraphs 9.64, concerning system development controls. Your Committee notes that the health districts are in the process of complying with the recommendation.

Written Operating Agreements for Service Providers (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraphs 9.70, concerning the need for written operating agreements with organizations that provide services for health boards. Your Committee notes that the Department of Health is making progress towards establishing a model operating agreement for use by health districts.

Identification of Assets in Amalgamation Agreements (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraphs 9.74, concerning identification of assets in amalgamation agreements. Your Committee notes that the Department of Health has taken steps to ensure the recommendation is implemented.

Compliance with Legislative Authorities and Agreements (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraphs 9.79, concerning rules and procedures to ensure proper approval for transactions relating to borrowing

money, purchase or lease of property and facility construction or renovations. Your Committee took note of regulations which have been put in place to satisfy the recommendation.

Compliance with Trust Agreements (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendations at paragraphs 9.85 and 9.86, concerning the improvement of DHB rules and procedures for monitoring compliance with pre-amalgamation agreements. Your Committee noted that the problem has been resolved and DHBs are now in compliance with the recommendations.

Approval for Equipment Purchases (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.91, concerning Ministerial approval of the purchase of hospital equipment costing more than a prescribed limit. Your Committee took note of the Department's explanation that the approval limit needed revision and that this will be accomplished through passage of Bill No. 76, *The Health Districts Amendment Act, 1996*, which is currently before the Assembly, together with the passage of new regulations.

Timely Submission of DHB Budgets (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.94, concerning the timely submission of DHB budgets to the Minister. Your Committee notes that the government has taken steps to adjust the deadline of budgets through the introduction of Bill No. 76, *The Health Districts Amendment Act, 1996*, so that DHBs will be able to comply.

Authority to Compensate DHB Directors (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.99, concerning the authority of DHBs to pay the expenses of directors. Your Committee notes that an Order-in-Council is now in place, which specifies the pay and expenses of boards of directors.

Investment of Mutual Funds (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.105, concerning the lack of authority for DHBs to make investments in mutual funds. Your Committee noted that the Department of Health expects the issue to be resolved in the course of its Financial Management Review.

Special Care Home Resident Accounts (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.108, concerning the compliance of DHBs with the *Housing and Special Care Home Regulations* which stipulate that residents' money must be kept in a separate bank account. Your Committee notes that the problem existed with only two DHBs, of which one has already complied and the Department of Health has taken steps to ensure the other complies with the regulations.

Community Trust Funds (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.112, concerning the compliance of DHBs with pre-amalgamation agreements which require that separate bank accounts be established for community trust funds. Your Committee notes that the problem existed with only two DHBs, of which one has now complied and the Department of Health has taken steps to ensure the other complies with the recommendation.

Resident Charges at Special Care Homes (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.117, concerning incorrect charges made to residents of special care homes. Your Committee noted that the problem was limited to a single DHB and the Department of Health has committed to follow-up and resolve the matter through its Financial Management Review.

Monthly Reporting to the Minister of Health (Part C – Chapter 9)

With respect to the Provincial Auditor's recommendation at paragraph 9.120, concerning monthly reports by DHB on hospital financial transactions and services, your Committee agreed with the Department of Health that reporting should be done on a quarterly basis. Your Committee notes this monthly reporting requirement will be repealed by Bill No. 76, *The Health Districts Amendment Act, 1996*, which is presently before the Assembly. The Committee notes that the Department of Health requires quarterly reporting from District Health Boards.

Submission of Financial Statements to the Minister (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.134, concerning the timely submission of audited financial statements to the Minister of Health. Your Committee learned that timeliness has been greatly improved in 1996 and progress is being made to ensure full compliance.

Approval of Financial Statements (Part C – Chapter 9)

In consideration of the Provincial Auditor's recommendation at paragraph 9.135, concerning Treasury Board approval of financial statements before public release, your Committee makes the following recommendation:

RECOMMENDATION 14

The Department of Health and Department of Finance work together to clarify the approval process for financial statement formats and communicate the process to the District Health Boards.

Reports on Program Effectiveness (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.136, concerning the provision of information to the Minister and public on the health status of residents and effectiveness of programs. Your Committee notes the Department's response that in future reports will be prepared on the basis of program areas and should contain the type of information sought in the recommendation.

Records of Capital Assets (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.141, concerning the establishment of proper records of capital assets, and notes that the DHBs have now complied.

Comparison of Planned to Actual Results for Programs (Part C – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.146, concerning the inclusion in financial statements of a comparison of the budget plan and actual results. Your Committee notes a format guideline for statements has been devised by the Department of Health for use by the DHBs.

Provision of a Payee List (Part C – Chapter 9)

In consideration of the Provincial Auditor's recommendation at paragraph 9.149, your Committee considered whether District Health Boards should be required to provide a list of payees to the Legislative Assembly and the public. Your Committee noted that some DHBs have a concern about the necessity and cost of preparing such lists. To better assess the issue, your Committee recommends as follows:

RECOMMENDATION 15

The Department of Health consult with the District Health Boards on the issue of preparing lists of payees and the government report the results of the consultation to the Standing Committee on Public Accounts.

Annual Report Guidelines (Part D – Chapter 9)

Your Committee noted the Provincial Auditor's recommendation at paragraph 9.08, concerning the development of guidelines for DHB annual reports, and makes the following recommendation on the subject:

RECOMMENDATION 16

The Department of Health work with the District Health Boards to develop guidelines for annual reports.

On the matter of accountability, your Committee acknowledges the efforts made by the Department of Health during the period of health system restructuring.

Public Release of DHB Annual Reports (Part D – Chapter 9)

Your Committee concurs with the Provincial Auditor's recommendation at paragraph 9.09, concerning the public release of DHB annual reports within three months after the end of the fiscal year. Your Committee notes that progress is being made in this regard and the DHBs are endeavoring to comply.

- Respectfully submitted,

Rod Gantefoer, Chair

Standing Committee on Public Accounts

Standing Committee on Public Accounts				
Schedule of Provincial Audit Recommendations				
	Organization	Topic	Recommendations	Report, Chapter & Page
A. Observations				
A.1	Government Wide	Observations	No specific recommendations. These chapters provide on overview or synopsis of what is in each report.	1994 Fall Chapter 1, page 1 1995 Spring Chapter 1, page 1 1995 Fall Chapter 1, page 1
B. Understanding the Finances of the Government				
B.1	Government Wide	The Government should prepare an annual report	.08 The Government should publish an annual report as soon as possible after March 31st of each year.	1995 Fall Chapter 3, page 18
B.2	Government Wide	The Government's annual report should include key financial and economic measures	.15 The Government should include in its annual report the status of key financial and economic measures, its targets for each measure, and its thinking on the underlying financial and economic issues.	1995 Fall Chapter 3, page 19
B.3	Government Wide	The Government's annual report should include key financial and economic measures	.16 The financial information in the Government's annual report should be based on the information provided in the Government's Summary Financial Statements.	1995 Fall Chapter 3, page 19
C. Planning Information				
C.1	Government Wide	Improving Understanding of	.20 The Legislative Assembly should ask the Government to publish multi-year, government-wide	1994 Fall

		Government Activity	summary planning information.	Chapter 3, page 30
D. Annual Reports of Crown Agencies				
D.1	Government Wide	Overall Conclusion	.11 The Government should propose changes to the law to ensure timely public release of annual reports of all Crown agencies.	1994 Fall Chapter 4, page 38
D.2	Government Wide	Overall Conclusion	.12 The Government should develop and issue annual report guidelines to ensure annual reports are more useful accountability documents. Guidelines should ensure annual reports describe: what the Crown agency is all about; what the Crown agency has done; where the Crown agency is now; and what the Crown agency plans to do.	1994 Fall Chapter 4, page 38
D.3	Government Wide	Overall Conclusion	.13 The Assembly should refer all Crown agencies' annual reports to a Standing Committee of the Assembly to help legislators review the performance of Crown agencies.	1994 Fall Chapter 4, page 38
E. Financial Management Review Commission				
E.1	Government as a whole	Matters Under Review	.11 The Government should publicly release the results of all reviews initiated to respond to Commission recommendations and disclose the implications for legislative amendment or policy change.	1995 Spring Chapter 3, page 36
E.2	Government as a whole	Structures and Procedures for Public Accountability	.15 The Government should re-examine those recommendations which have not been implemented to determine if the basis for the Commission's concern can be addressed.	1995 Spring Chapter 3, page 38
F. Boards of Directors of Crown Agencies				
F.1	Government as a whole	Audit conclusions and general findings	.19 The Government should advise each Crown agency's Board of Directors which general law provides broad powers and duties to specific government officials or groups (e.g., Cabinet, Treasury Board, Ministers and the Board of CIC).	1995 Fall Chapter 4, page 44
F.2	Government as a whole	Audit conclusions and general findings	.20 The responsible government official or group should provide the Board of Directors of each Crown agency with written guidance setting out how general laws affect the Board's decision-making ability.	1995 Fall Chapter 4, page 44
F.3	Government as a whole	Audit conclusions and general findings	.21 The responsible government official or group should ensure the related Board of Directors are informed of the nature and effect of how the responsible government official or group uses general laws.	1995 Fall Chapter 4, page 44
G. Information Technology Risks				
G.1	Government Wide	Information Technology Risks	Chapter 5 in the 1995 Fall Report identified 2 important Information Technology issues. Our 1996 Spring Report will report on one of these issues - how the Government manages the risks to Information Technology security in departments.	See 1996 Spring Report
H. Pensions				

H.1	Government Wide	Pensions	Chapter 6 in the 1994 Fall Report provided an overview of the investment earnings of Government sponsored pension plans. Our 1996 Spring Report will expand the discussion on Government sponsored pension plans.	See 1996 Spring Report
I. Working With Other Auditors				
I.1	Government Wide	Working With Other Auditors	Chapter 6 in the 1995 Fall Report outlined how the audit process was to work under the report on the Task Force on Roles, Responsibilities and Duties of Auditors. Our 1996 Spring Report will report on our evaluation of the new system.	See 1996 Spring Report
J. District Health Boards				
J.1	District Health Boards		Chapter 2 in our 1995 Spring Report identified a number of issues District Health Boards need to address. Our 1996 Spring Report will include these issues and provide additional recommendations.	See 1996 Spring Report