

# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**



## **SECOND REPORT**

**May 16, 2007**

**3rd SESSION of the 25<sup>th</sup> LEGISLATURE**

**LEGISLATIVE ASSEMBLY OF SASKATCHEWAN**

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Mr. Hermanson, Chair of the Standing Committee on Public Accounts, presents the Committee's Second Report of the Twenty-fifth Legislature.

## **I. INTRODUCTION**

### **Business Conducted**

This report reflects the work of the committee during the latter part of the second session and during the third session of the 25<sup>th</sup> Legislature. The observations, conclusions and recommendations contained in this report are based upon the committee's examination of testimony heard until the end of its meeting on May 15, 2007.

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

- *2005 Report of the Provincial Auditor (Volume 3)*
- *2006 Report of the Provincial Auditor (Volume 1)*

Your committee has initiated its consideration of a number of additional reports but has not yet completed its review. These reports are the following:

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

It is your committee's request that the Government of Saskatchewan respond to this report within 120 days.

### **Membership**

The work of your committee would not have been possible without the service of its members. Five Members, Lon Borgerson, Ken Cheveldayoff, Michael Chisholm, Elwin Hermanson and Kim Trew, have served throughout the period covered by this report. Glenn Hagel and Kevin Yates served up until March 15, 2006 when they were replaced by Joanne Crofford and Andy Iwanchuk. Your committee also wishes to thank Mr. Borgerson for his service as Deputy Chair since April 2004. Ms. Crofford assumed these duties on March 21, 2006.

Since the adoption of a rule change in April 2000 permitting the temporary substitution of members on the Standing Committee on Public Accounts, many other Members of the Legislative Assembly have participated in the proceedings. The committee wishes to thank them for their contribution.

### **Acknowledgments**

The committee expresses its appreciation to the Office of the Clerk for the administrative support and procedural advice provided, to the Provincial Auditor and his staff, to the Provincial Comptroller and his staff, to Hansard, and to the many witnesses who appeared before the committee. A list of witnesses is attached to this report as an *Appendix*.

## **II. REVIEW OF THE BUSINESS AND FINANCIAL PLAN OF THE OFFICE OF THE PROVINCIAL AUDITOR**

As part of its terms of reference, 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 2006-2007 and 2007-2008 fiscal years. In both instances, the committee received an overview of the business and financial plan by the Provincial Auditor. The resolutions adopted for the 2006-2007 fiscal year were:

### **RESOLUTION #1**

That the 2006-2007 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA01 – Provincial Auditor) be approved, as submitted, in the amount of \$5,545,000.

### **RESOLUTION #2**

That the 2006-2007 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA02 – Unforeseen Expenses) be approved, as submitted, in the amount of \$359,000.

The resolutions adopted for the 2007-2008 fiscal year were:

### **RESOLUTION #1**

That the 2007-2008 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA01 – Provincial Auditor) be approved, as submitted, in the amount of \$5,968,000.

### **RESOLUTION #2**

That the 2007-2008 Estimates of the Office of the Provincial Auditor (Vote 28, sub vote PA02 – Unforeseen Expenses) be approved, as submitted, in the amount of \$392,000.

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

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

## **III. 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 departments and Treasury Board Crown corporations. At the time, the Provincial Comptroller provided a brief overview of the new policy, the rationale behind it and how it will be implemented. The committee agrees with the Provincial Comptroller's view that the reports will result in additional accountability and transparency in the use of public resources. The committee extends its appreciation to the Office of the Provincial Comptroller for the preparation of these reports.

## **IV. CONSULTATION WITH CCAF – FCVI INC.**

On November 22, 2006, your committee met with Geoff Dubrow, Director of Capacity Development with the CCAF-FCVI Inc. and received a presentation on the topic "Maximizing the effectiveness of Public Accounts Committees". The results of the discussion will be included in future reports of the CCAF-FCVI Inc.

## **V. AGRICULTURE AND FOOD**

### **Chapter 11 – 2006 Report of the Provincial Auditor (Volume 3)**

#### **Saskatchewan Crop Insurance Corporation – Processes to estimate claims need strengthening**

Your committee concurred with recommendation 11-1 that the Saskatchewan Crop Insurance Corporation should establish a process to correctly record and verify all changes to insured crops. Your committee noted that the Saskatchewan Crop Insurance has complied with the recommendation.

#### **Saskatchewan Crop Insurance Corporation – Processes to estimate claims need strengthening**

Your committee concurred with recommendation 11-2 that the Saskatchewan Crop Insurance Corporation should establish a process to investigate claims that exceed their expected losses before paying them. Your committee noted that the Saskatchewan Crop Insurance has complied with the recommendation.

#### **Saskatchewan Agricultural Stabilization Fund – Employees need to follow the established processes**

Your committee concurred with recommendation 11-3 that the Department of Agriculture and Food should follow its established processes for preparing accurate and timely internal financial reports and year-end financial statements. Your committee noted that the Department of Agriculture and Food has complied with the recommendation.

#### **Saskatchewan Agricultural Stabilization Fund – Timely annual report required**

Your committee concurred with recommendation 11-4 that the Department of Agriculture and Food should prepare and provide the Legislative Assembly with the Saskatchewan Agricultural Stabilization Fund's annual report and the audited financial statements by the date required by the law. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

#### **Succession management**

Your committee concurred with recommendation 11-5 that the Department of Agriculture and Food should analyze the impact of anticipated workforce competency gaps on its capacity to achieve its objectives. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

## **VI. AGRICULTURE, FOOD AND RURAL REVITALIZATION**

### **Chapter 16 – 2005 Report of the Provincial Auditor (Volume 3)**

#### **Agri-Food Innovation Fund – Accurate financial information not prepared or maintained**

Your committee concurred with recommendation 16-1 that the Department of Agriculture and Food should provide adequate guidance and supervision to staff recording information and preparing financial statements. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

## **VII. CHIEF ELECTORAL OFFICER**

### **Chapter 19 – 2005 Report of the Provincial Auditor (Volume 3)**

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

## **VIII. COMMUNITY RESOURCES AND EMPLOYMENT**

### **Chapter 4 – 2005 Report of the Provincial Auditor (Volume 3)**

#### **Internal audit needs strengthening**

Your committee concurred with recommendation 4-1 that the Department of Community Resources and Employment should focus the work of its internal auditor on the activities where the Department is at greatest risk of loss of public money or spending money for unintended purposes. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

#### **Saskatchewan Employment Supplement processes need to be strengthened**

Your committee concurred with recommendation 4-2 that the Department of Community Resources and Employment should ensure that only eligible persons receive the correct amount of Saskatchewan Employment Supplement. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

### **Special Report on the Oyate Ataya WaKanyeja OwicaKiyapi Inc. Safe House (June 2006)**

On March 9, 2006, your committee requested the Provincial Auditor carry out an immediate special investigation of the services, administration, and operations of the Oyate Safe House, including any allegations of wrong-doing. The committee began considering the report in November 2006 but has not completed its review.

## **IX. ENVIRONMENT**

### **Chapter 6 – 2005 Report of the Provincial Auditor (Volume 3)**

#### **Compliance with the Financial Administration Manual needed – Complete and accurate year-end financial reports required**

Your committee concurred with recommendation 6-1 that the Department of Environment should prepare complete and accurate year-end financial reports as required by the *Financial Administration Manual*. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

#### **Compliance with the Financial Administration Manual needed – Quarterly financial statements should be submitted**

Your committee concurred with recommendation 6-2 that the Department of Environment should submit to Treasury Board the quarterly financial statements of its funds as required by the *Financial Administration Manual*. Your committee noted that the Department of Environment has complied with the recommendation.

**Operator Certification Board – Board needs to adequately monitor operations**

Your committee concurred with recommendation 6-3 that the Board of Directors of the Operator Certification Board should define and communicate to management the reports it requires to adequately oversee operations. Your committee noted that the Board of Directors of the Operator Certification Board is making progress towards complying with the recommendation.

**Quality control reviews of waterworks inspections should be documented**

Your committee concurred with recommendation 6-4 that the Department of Environment should adequately document its quality control reviews of waterworks inspections. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

**Follow-up on water quality monitoring results needed**

Your committee concurred with recommendation 6-5 that the Department of Environment should follow up on water quality monitoring results. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

**Chapter 5 – 2006 Report of the Provincial Auditor (Volume 3)**

**Timely verification of forestry fees**

Your committee concurred with recommendation 5-1 that the Department of Environment should verify and collect forestry fees promptly.

**Better human resource plan needed**

Your committee concurred with recommendation 5-2 that the Department of Environment should identify its future human resource needs and develop strategies to address any competency gaps. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

**Complete business continuity plan needed**

Your committee concurred with recommendation 5-3 that the Department of Environment should prepare a complete business continuity plan. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

**X. EXECUTIVE COUNCIL**

**Chapter 18 – 2005 Report of the Provincial Auditor (Volume 3)**

**Public reporting of plans and results needed**

Your committee did not concur with recommendation 18-1 that each year the Office of the Executive Council should provide the Legislative Assembly its performance plan and annual report prepared using the Government's Accountability Framework.

**Monitoring of results needs improvement**

Your committee concurred with recommendation 18-2 that the Office of the Executive Council should complete the development of systems to measure work performed and results achieved for its key performances measures. Your committee noted that the Office of the Executive Council is making progress towards complying with the recommendation.

## **XI. FINANCE**

### **Chapter 5 – 2005 Report of the Provincial Auditor (Volume 3)**

#### **Business continuity plan required**

Your committee concurred with recommendation 5-1 that the Department Finance should prepare a complete business continuity plan. Your committee noted that the Department of Finance is making progress towards complying with the recommendation.

#### **Public Employees Pension Plan – IT security policies and procedures need strengthening**

Your committee concurred with recommendation 5-2 that the Public Employees Pension Plan should approve and implement information technology policies and procedures for granting, removing, and monitoring user access. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

#### **Public Employees Pension Plan – New pension administration system – Managing project scope**

Your committee concurred with recommendation 5-3 that the Public Employees Pension Plan should document and approve all future changes to the computerized pension administration system. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

#### **Public Employees Pension Plan – New pension administration system – Managing risk**

Your committee concurred with recommendation 5-4 that the Public Employees Pension Plan should document its risk assessments and action plans to reduce the risks to an acceptable level for the computerized pension administration system. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

### **Chapter 5 – 2006 Report of the Provincial Auditor (Volume 1)**

#### **Public Employees Dental Fund – Accurate reports needed for claims paid**

Your committee concurred with recommendation 5-1 that the Department of Finance should ensure it receives accurate reports for the claims paid for enhanced benefits of the Public Employees Dental Fund. Your committee noted that the Department of Finance is making progress towards complying with the recommendation.

#### **Public Employees Pension Plan – Pension administration system – Unscheduled downtime**

Your committee concurred with recommendation 5-2 that the Public Employees Pension Plan should prepare, approve and test a complete disaster recovery plan. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

### **Chapter 15 – 2006 Report of the Provincial Auditor (Volume 3)**

#### **Public Employees Pension Plan - Business continuity plan required**

Your committee concurred with recommendation 15-1 that the Public Employees Pension Plan should prepare a complete business continuity plan. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.



**Control over security and disaster recovery of IT systems**

Your committee concurred with recommendation 15-2 that the Department of Finance should confirm, in writing, processes and policies that the Information Technology Office uses to address its specific information and technology security and disaster recovery requirements, and then identify and set up additional policies unique to the Department of Finance as necessary. Your committee noted that the Department of Finance is making progress towards complying with the recommendation.

**Better human resource plan needed**

Your committee concurred with recommendation 15-3 that the Department of Finance should revise its human resource plan to:

- Set out human resource priorities that link to its strategic direction;
- Document its future human resource needs (e.g., number, type, location of employees and required competencies) to meet the goals and objectives; and
- Assign responsibility to staff to implement planned strategies.

Your committee noted that the Department of Finance is making progress towards complying with the recommendation.

**Public Employees Pension Plan – Better monitoring of investments needed**

Your committee concurred with recommendation 15-4 that the Public Employees Pension Plan should reconcile regularly the investments reported by the investment managers to the investments reported by the custodian, and investigate significant differences. Your committee noted that the Public Employees Pension Plan is making progress towards complying with the recommendation.

## **XII. FIRST NATION AND MÉTIS RELATIONS**

### **Chapter 12 – 2005 Report of the Provincial Auditor (Volume 3)**

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

### **Chapter 19 – 2006 Report of the Provincial Auditor (Volume 3)**

**Complete performance planning needed**

Your committee concurred with recommendation 19-1 that the Department of First Nations and Métis Relations should complete the development of its performance plan including the identification of measures and selection of performance targets related to its goals and objectives. Your committee noted that the Department of First Nations and Métis Relations is making progress towards complying with the recommendation.

**Human resource plan needed**

Your committee concurred with recommendation 19-2 that the Department of First Nations and Métis Relations should prepare a human resource plan. Your committee noted that the Department of First Nations and Métis Relations is making progress towards complying with the recommendation.

### **XIII. GOVERNMENT RELATIONS**

#### **Chapter 8 – 2006 Report of the Provincial Auditor (Volume 1)**

##### **Monitoring of fuel supply contract needed**

Your committee concurred with recommendation 8-1 that the Department of Government Relations should monitor fuel product prices in the northern community to ensure they are consistent with the prices set out in the fuel supply contract. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

### **XIV. HEALTH**

#### **Chapter 2 – 2005 Report of the Provincial Auditor (Volume 3)**

##### **Supervisory controls need improvement – Accountability of Regional Health Authorities to Health**

Your committee concurred with recommendation 2A-1 that the Department of Health should establish written policies and procedures for monitoring the regional health authorities' performance reports and taking corrective action when required. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

##### **Internal audit needs strengthening**

Your committee concurred with recommendation 2A-2 that the Department of Health should focus the work of its internal auditor on the activities where Health is at greatest risk of loss of public money or spending money for unintended purposes. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

##### **Business continuity plan required**

Your committee concurred with recommendation 2A-3 that the Department of Health should prepare a complete business continuity plan. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

##### **Saskatchewan Cancer Foundation – Board needs to complete the setting of performance targets**

Your committee concurred with recommendation 2A-4 that the Board of the Saskatchewan Cancer Foundation should complete setting the performance targets needed to monitor progress in achieving objectives. Your committee noted that the Saskatchewan Cancer Foundation is making progress towards complying with the recommendation.

##### **Saskatchewan Cancer Foundation – Information technology processes need to be strengthened**

Your committee concurred with recommendation 2A-5 that the Saskatchewan Cancer Foundation should complete a formal threat and risk analysis of its information technology to ensure its processes are adequate to protect its systems and data. Your committee noted that the Saskatchewan Cancer Foundation is making progress towards complying with the recommendation.

##### **Saskatchewan Cancer Foundation – Business continuity plan needed**

Your committee concurred with recommendation 2A-6 that the Saskatchewan Cancer Foundation should prepare a complete business continuity plan. Your committee noted that the Saskatchewan Cancer Foundation is making progress towards complying with the recommendation.

**Saskatchewan Association of Health Organizations – Verification of compliance with insurance agreements and plan texts needed**

Your committee concurred with recommendation 2A-7 that the Saskatchewan Association of Health Organizations should ensure that payments for dental benefits comply with the agreements with the insurance company and the plan texts. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

**Saskatchewan Association of Health Organizations – Service agreements needed**

Your committee concurred with recommendation 2A-8 that the Saskatchewan Association of Health Organizations should make service agreements with each healthcare agency for all the services it provides. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

**Saskatchewan Association of Health Organizations – Security policies and procedures needed**

Your committee concurred with recommendation 2A-9 that the Saskatchewan Association of Health Organizations should prepare, approve and implement written security policies and procedures for its information systems. Your committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

**Saskatchewan Association of Health Organizations – Information technology disaster recovery plan needed**

Your committee concurred with recommendation 2A-10 that the Saskatchewan Association of Health Organizations should prepare an information technology disaster recovery plan. The committee noted that the Saskatchewan Association of Health Organizations is making progress towards complying with the recommendation.

**Prince Albert Parkland Regional Health Authority - Control over bank account needed**

Your committee concurred with recommendation 2C-1 that the Prince Albert Parkland Regional Health Authority should follow its processes to ensure that employees are paid only for work done.

**Kelsey Trail Regional Health Authority - Control over bank account needed**

Your committee concurred with recommendation 2C-2 that the Kelsey Trail Regional Health Authority should appropriately segregate the duties of employees making payments.

**Kelsey Trail Regional Health Authority - Control over bank account needed**

Your committee concurred with recommendation 2C-3 that the Kelsey Trail Regional Health Authority should set purchase dollar limits for employees authorized to order goods and services.

**Regina Qu'Appelle Regional Health Authority – Need for Internal Audit not assessed**

Your committee concurred with recommendation 2C-4 that the Regina Qu'Appelle Regional Health Authority should assess whether it needs an internal auditor.

**Chapter 2 – 2006 Report of the Provincial Auditor (Volume 1)**

**Saskatchewan Workforce Action Plan - Gaps in human resources**

Your committee concurred with recommendation 2-1 that the Department of Health should present information on significant shortfalls or surpluses in human resources in its health sector human resource plan. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

**Saskatchewan Workforce Action Plan - Strategies to bridge human resource gaps**

Your committee concurred with recommendation 2-2 that the Department of Health should present information on succession planning and development strategies for its current workforce in its health sector human resource plan. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

**Public information on infrastructure – Capacity of each major category of infrastructure**

Your committee concurred with recommendation 2-3 that the Department of Health and other health agencies should publish adequate information about the condition and potential volume of service of their facilities and key equipment.

**Public information on infrastructure – Extent to which the use of key infrastructure achieved planned results**

Your committee concurred with recommendation 2-4 that the Department of Health and other health agencies should publish performance measures, targets, and results that show the extent to which the use of their key infrastructure achieved their operational and financial plans. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

**Public information on infrastructure – Strategies used to manage risks of the key infrastructure**

Your committee concurred with recommendation 2-5 that the Department of Health and other health agencies should publish adequate information about the strategies used to manage major risks facing their infrastructure and their actions to reduce those risks to an acceptable level.

**XV. INFORMATION TECHNOLOGY OFFICE**

**Chapter 8 – 2005 Report of the Provincial Auditor (Volume 3)**

**Service level agreements required**

Your committee concurred with recommendation 8-1 that the Information Technology Office should sign service level agreements with its clients prior to delivering information technology services. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

**Service level agreements need to address security and disaster recovery requirements**

Your committee concurred with recommendation 8-2 that the Information Technology Office should sign agreements with its clients on security and disaster recovery processes, expectations, and reporting requirements. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

**Chapter 6 – 2006 Report of the Provincial Auditor (Volume 3)**

**Show management commitment to security**

Your committee concurred with recommendation 6-1 that the Information Technology Office should perform quality assurance tests to ensure its security policies and procedures are followed. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

**ITO needs to follow its security policies and procedures**

Your committee concurred with recommendation 6-2 that the Information Technology Office should follow its security policies and procedures.

**ITO needs to protect its systems and data**

Your committee concurred with recommendation 6-3 that the Information Technology Office should protect its systems and data from security threats. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

**Ensure client systems and data are available for operation**

Your committee concurred with recommendation 6-4 that the Information Technology Office should have a disaster recovery plan for its data centre and client systems. Your committee noted that the Information Technology Office is making progress towards complying with the recommendation.

**XVI. JUSTICE**

**Chapter 13 – 2005 Report of the Provincial Auditor (Volume 3)**

**Control of cash and suppliers' payments needed – segregation of duties**

Your committee concurred with recommendation 13-1 that the Department of Justice should segregate the duties of employees handling cash and recording cash receipts at the Local Registrar offices. Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Control of cash and suppliers' payments needed - segregation of duties**

Your committee concurred with recommendation 13-2 that the Department of Justice should segregate the duties of employees that approve changes to eligible suppliers, approve payments to suppliers, and record payments to suppliers at the Administrative Services Branch. Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Control of cash and suppliers' payments needed - segregation of duties**

Your committee concurred with recommendation 13-3 that the Department of Justice should segregate the duties of employees preparing and approving accounting entries at the Administrative Services Branch. Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Business continuity plan needs improvement**

Your committee concurred with recommendation 13-4 that the Department of Justice should complete and implement its business continuity plan. Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Chapter 16 – 2006 Report of the Provincial Auditor (Volume 3)**

**Information technology security needs to be strengthened**

Your committee concurred with recommendation 16-1 that the Department of Justice should secure and monitor access to information technology systems and data. Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Human resource plan needs improvement**

Your committee concurred with recommendation 16-2 that the Department of Justice should improve its human resource plan by:

- Quantifying its human resource needs;
- Providing details on the human resource gap between actual and required resources; and
- Providing measurable indicators and targets.

Your committee noted that the Department of Justice is making progress towards complying with the recommendation.

**Public Guardian and Trustee of Saskatchewan – Better controls over payments needed**

Your committee concurred with recommendation 16-3 that the Public Guardian and Trustee of Saskatchewan should fix its payment system to reduce the risk of duplicate payments. Your committee noted that the Public Guardian and Trustee of Saskatchewan is making progress towards complying with the recommendation.

**XVII. LABOUR**

**Chapter 22 – 2006 Report of the Provincial Auditor (Volume 3)**

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

**XVIII. LEARNING**

**Chapter 3 – 2005 Report of the Provincial Auditor (Volume 3)**

**Department-wide risk assessments needed**

Your committee concurred with recommendation 3-1 that the Department Learning should use a department-wide risk assessment to guide the nature and extent of its evaluation activities. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

**Reinforcing of appropriate staff conduct needed**

Your committee concurred with recommendation 3-2 that the Department Learning should provide staff with written guidance on situations unique to the Department to help staff avoid conflicts-of-interest. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

**Documentation of estimates needed**

Your committee concurred with recommendation 3-3 that management of the Department Learning should review written support (including the method, assumptions, and source of key information used to determine the estimate) for all significant estimates prior to recording them in its financial records. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

### **Chapter 3 – 2006 Report of the Provincial Auditor (Volume 1)**

#### **Teachers' Superannuation Commission – Security policies and procedures needed for information technology (IT)**

Your committee concurred with recommendation 3-1 that the Teachers' Superannuation Commission should approve an information technology plan. Your committee noted that the Teachers' Superannuation Commission has complied with the recommendation.

#### **Teachers' Superannuation Commission – Security policies and procedures needed for information technology (IT)**

Your committee concurred with recommendation 3-2 that the Teachers' Superannuation Commission should approve information technology policies and procedures. Your committee noted that the Teachers' Superannuation Commission has complied with the recommendation.

#### **Teachers' Superannuation Commission – Disaster recovery plan needed**

Your committee concurred with recommendation 3-3 that the Teachers' Superannuation Commission should prepare a written disaster recovery plan for its critical information technology systems and regularly test that plan to ensure it works. Your committee noted that the Teachers' Superannuation Commission is making progress towards complying with the recommendation.

#### **SIAST Human Resource Capacity – Identifying workforce gaps and barriers**

Your committee concurred with recommendation 3-4 that Saskatchewan Institute of Applied Science and Technology should analyze competency gaps for its entire workforce and provide periodic updates to the board. Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

#### **SIAST Human Resource Capacity – Identifying workforce gaps and barriers**

Your committee concurred with recommendation 3-5 that Saskatchewan Institute of Applied Science and Technology should identify barriers to its current and future human capacity and provide the board with a plan to address the significant barriers. Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

#### **SIAST Human Resource Capacity – Coordinate by communicating gaps, barriers and strategies**

Your committee concurred with recommendation 3-6 that Saskatchewan Institute of Applied Science and Technology should regularly inform staff involved in the recruiting process about trends in workforce gaps across SIAST and effective strategies to overcome barriers to human capacity. Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

#### **SIAST Human Resource Capacity – Using information to evaluate progress and adjust strategies**

Your committee concurred with recommendation 3-7 that Saskatchewan Institute of Applied Science and Technology's board should work with management to identify the content and frequency of reports necessary to monitor human resource risks and evaluate progress towards its human capacity objectives. Your committee noted that the Saskatchewan Institute of Applied Science and Technology is making progress towards complying with the recommendation.

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

#### **Improvements to human resource plan needed**

Your committee concurred with recommendation 3-1 that the Department of Learning's human resource plan should:

- Quantify its human resource needs;
- Provide details on the human resource gap between actual and required resources;
- Provide details on plans to implement the major strategies.

Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

#### **Service level agreements required**

Your committee concurred with recommendation 3-2 that the Department of Learning should sign a service level agreement with the Information Technology Office. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

#### **Saskatchewan Apprenticeship and Trade Certification Commission - Service level agreement required**

Your committee concurred with recommendation 3-3 that the Saskatchewan Apprenticeship and Trade Certification Commission should sign a service level agreement with the Information Technology Office for the delivery of information technology services. Your committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

### **XIX. LIQUOR AND GAMING AUTHORITY**

#### **Chapter 7 – 2005 Report of the Provincial Auditor (Volume 3)**

#### **Security policies for information technology needed – Approval of strategic plan**

Your committee concurred with recommendation 7A-1 that the Board of Directors of the Liquor and Gaming Authority should approve the information technology strategic plan. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

#### **Security policies for information technology needed – Approval of policies and procedures**

Your committee concurred with recommendation 7A-2 that the Board of Directors of the Liquor and Gaming Authority should approve the information technology policies and procedures. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

#### **Business continuity plan needed**

Your committee concurred with recommendation 7A-3 that the Liquor and Gaming Authority should prepare and the Board of Directors should approve a complete business continuity plan. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.



**Conditions that allowed loss of public money – Duties of regional managers**

Your committee concurred with recommendation 7A-4 that the Liquor and Gaming Authority should clearly set out what work the regional managers must do and how and what they must document for their store visits. Your committee noted that the Liquor and Gaming Authority has complied with the recommendation.

**Conditions that allowed loss of public money – Training of supervisory staff**

Your committee concurred with recommendation 7A-5 that the Liquor and Gaming Authority should train and direct its supervisory staff to help supervise the work of other employees. Your committee noted that the Liquor and Gaming Authority has complied with the recommendation.

**Conditions that allowed loss of public money – Establishing a culture of fraud awareness**

Your committee concurred with recommendation 7A-6 that the Liquor and Gaming Authority should train its employees to help establish a culture of fraud awareness. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Conditions that allowed loss of public money – Lack of compliance with established policies**

Your committee concurred with recommendation 7A-7 that the Liquor and Gaming Authority should require all employees to confirm they understand and comply with its code of conduct and conflict of interest policies. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Conditions that allowed loss of public money – Improving communication amongst staff**

Your committee concurred with recommendation 7A-8 that the Liquor and Gaming Authority should establish a process to ensure its employees share pertinent operational and financial information with each other. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Saskatchewan Indian Gaming Authority Inc. – Effective guidance to employees - Information technology**

Your committee concurred with recommendation 7B-1 that management should review and the Board should approve an information technology strategic plan for the Saskatchewan Indian Gaming Authority Inc. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

**Saskatchewan Indian Gaming Authority Inc. – Effective guidance to employees - Information technology**

Your committee concurred with recommendation 7B-2 that the Saskatchewan Indian Gaming Authority Inc.'s Board of Directors should approve the information technology policies and procedures. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

**Chapter 7 – 2006 Report of the Provincial Auditor (Volume 1)**

**Implement focused activities to encourage responsible use**

Your committee concurred with recommendation 7-1 that the Liquor and Gaming Authority should formally assign responsibility for encouraging responsible use of beverage alcohol. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Implement focused activities to encourage responsible use**

Your committee concurred with recommendation 7-2 that the Liquor and Gaming Authority should prepare a complete plan for encouraging responsible use of beverage alcohol. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**Evaluate performance**

Your committee concurred with recommendation 7-3 that the Liquor and Gaming Authority should continue to research and develop performance measures and targets to evaluate its performance in encouraging responsible use of beverage alcohol. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

**XX. MANAGING FOR RESULTS**

**Chapter 10 – 2005 Report of the Provincial Auditor (Volume 3)**

**Progress towards planned outcomes should be analyzed and reported quarterly**

Your committee concurred with recommendation 10-1 that the Department of Corrections and Public Safety and the Department of Highways and Transportation should analyze and report quarterly to executive managers the departments' progress toward planned outcomes. Your committee noted that the Department of Corrections and Public Safety and the Department of Highways and Transportation are making progress towards complying with the recommendation.

**XXI. NORTHERN AFFAIRS**

**Chapter 15 – 2005 Report of the Provincial Auditor (Volume 3)**

**Better management of loan program required**

Your committee concurred with recommendation 15-1 that the Department of Northern Affairs should receive and analyze the borrowers' financial and operating information as required by its loan agreements. Your committee noted that the Department of Northern Affairs is making progress towards complying with the recommendation.

**Chapter 18 – 2006 Report of the Provincial Auditor (Volume 3)**

**Loan agreements need proper documentation**

Your committee concurred with recommendation 18-1 that the Department of Northern Affairs should follow its established procedures for approving loans and having all required loan documents completed before disbursing loans under the Northern Development Fund Loan Program. Your committee noted that the Department of Northern Affairs is making progress towards complying with the recommendation.

## **XXII. PROPERTY MANAGEMENT**

### **Chapter 4 – 2006 Report of the Provincial Auditor (Volume 1)**

#### **Monitor performance of the purchasing process**

Your committee concurred with recommendation 4-1 that the Saskatchewan Property Management should get prompt feedback from user agencies to monitor the quality of supplies and the performance of suppliers. Your committee noted that Saskatchewan Property Management is making progress towards complying with the recommendation.

#### **Monitor performance of the purchasing process**

Your committee concurred with recommendation 4-2 that the Saskatchewan Property Management should monitor compliance with *The Purchasing Act, 2004* whether it purchases the supplies directly or delegates the purchase to public agencies. Your committee noted that Saskatchewan Property Management is making progress towards complying with the recommendation

## **XXIII. PUBLIC ACCOUNTABILITY SYSTEMS**

### **Chapter 9 – 2005 Report of the Provincial Auditor (Volume 3)**

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

## **XXIV. PUBLIC PLANS AND ANNUAL REPORT ASSESSMENTS**

### **Chapter 11 – 2005 Report of the Provincial Auditor (Volume 3)**

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

## **XXV. PUBLIC SERVICE COMMISSION**

### **Chapter 7 – 2006 Report of the Provincial Auditor (Volume 3)**

#### **Human resource plan needs improvement**

Your committee concurred with recommendation 7-1 that the Public Service Commission should revise its own human resource plan to include the following:

- a prioritized listing of human resource risks specific to the Public Service Commission;
- detailed strategies to bridge identified gaps in human resource needs specific to the Public Service Commission; and
- assignments of responsibility and deadlines for implementing major strategies.

Your committee noted that the Public Service Commission has complied with the recommendation.

**Agreement for information technology services needed**

Your committee concurred with recommendation 7-2 that the Public Service Commission should sign a service-level agreement with the Information Technology Office for information technology services. Your committee noted that the Public Service Commission is making progress towards complying with the recommendation.

**XXVI. REPORTING ON INFRASTRUCTURE – FOLLOW-UP**

**Chapter 21 – 2005 Report of the Provincial Auditor (Volume 3)**

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

**XXVII. SASKATCHEWAN PROPERTY MANAGEMENT CORPORATION**

**Chapter 20 – 2005 Report of the Provincial Auditor (Volume 3)**

**Approval and documentation of estimates**

Your committee concurred with recommendation 20-1 that management of the Department of Property Management should document the process and basis for accounting estimates.

**XXVIII. STANDING COMMITTEE ON PUBLIC ACCOUNTS**

**Chapter 22 – 2005 Report of the Provincial Auditor (Volume 3)**

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

**Chapter 24 – 2006 Report of the Provincial Auditor (Volume 3)**

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

**XXVIX. WORKERS' COMPENSATION BOARD**

**Chapter 6 – 2006 Report of the Provincial Auditor (Volume 1)**

**Processes to prepare interim financial reports needs strengthening**

Your committee concurred with recommendation 6-1 that the Workers' Compensation Board should establish processes to accurately determine and record its investment income. Your committee noted that the Workers' Compensation Board has complied with the recommendation.

**Processes to prepare interim financial reports needs strengthening**

Your committee concurred with recommendation 6-2 that the Workers' Compensation Board should include written explanations of all significant differences between planned and actual results in its monthly financial reports. Your committee noted that the Workers' Compensation Board is has complied with the recommendation.

Respectfully submitted,

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Elwin Hermanson, Chair  
Standing Committee on Public Accounts

## **Provincial Auditor's Office**

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Fred Wendel, Provincial Auditor

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

## **Provincial Comptroller's Office**

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Terry Paton, Provincial Comptroller

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

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## **Witnesses**

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### ***Crown Investments Corporation***

Ron Styles, President and CEO

Blair Swystun, Vice-President and Chief Financial Officer, Finance & Administration

### ***Department of Advanced Education and Employment***

Bonnie Durnford, Deputy Minister

Rob Cunningham, Assistant Deputy Minister

Karen Allen, Executive Director, Corporate Services

Tammy Bloor Cavers, Executive Director, Student Financial Assistance Branch

Marlys Tafelmeyer, Executive Director, Human Resources Branch

Raman Visvanathan, Executive Director, Institutions Branch

Gary Mearns, Associate Vice President, Human Resources, SIAST

Kathryn Beaton, Vice President, Administrative Services, SIAST

Reiko Nakatsuchi, Masters of Public Administration Intern

### ***Department of Agriculture and Food***

Doug Matthies, Deputy Minister

Harvey Brooks, Deputy Minister

Hal Cushon, Associate Deputy Minister

Jacquie Gibney, Assistant Deputy Minister

Stan Benjamin, General Manager, Saskatchewan Crop Insurance Corporation

Terry Dingle, Executive Manager, Information Technology, Saskatchewan Crop Insurance Corporation

Karen Aulie, Director, Corporate Services Branch

Al Syhlonyk, Director, Lands Branch

Rick Ashton, Acting Director, Lands Branch

John Babcock, Acting Director, Irrigation Development Branch

### ***Department of Community Resources***

Duncan Fisher, Deputy Minister

Darrell Jones, Assistant Deputy Minister, Housing and Central Administration

Shelley Whitehead, Assistant Deputy Minister, Policy

Bob Wihlidal, Assistant Deputy Minister, Client Services

Don Allen, Executive Director, Finance & Property Management Division

Marilyn Hedlund, Executive Director, Child & Family Services Division

Lynn Tulloch, Executive Director, Employment and Income Assistance Division

Andrea Brittin, Associate Executive Director, Child & Family Services Division

Lynn Allan, Regional Director Southwest Region

Karen Bittner, Director, Finance and Property Management Division

### ***Department of Corrections and Public Safety***

Terry Lang, Deputy Minister

Mae Boa, Executive Director, Management Services

Jim McIlmoyl, Executive Director, Strategic Policy Branch

***Department of Environment***

Lily Stonehouse, Deputy Minister  
Alan Parkinson, Deputy Minister  
Joe Muldoon, Assistant Deputy Minister, Environmental Management Division  
Dave Phillips, Assistant Deputy Minister, Conservation Division  
Bob Ruggles, Assistant Deputy Minister, Planning and Risk Analysis Division  
Sam Ferris, Director, Drinking Water Quality Section, Environmental Protection Branch  
Donna Johnson, Executive Director, Finance & Administration Branch  
Bob Wynes, Acting Executive Director, Forest Service Branch  
Rob Spelliscy, Director, Financial Management Section  
Susan Wood, Auditor, Financial Management Section

***Department of Executive Council***

Dan Perrins, Deputy Minister to the Premier  
Bonita Cairns, Director, Corporate Services, Deputy Minister's Office  
John McLean, Director, Senior Management Services  
Tracy Sletto, Director, Senior Management Services, Deputy Minister's Office

***Department of Government Relations***

Lily Stonehouse, Deputy Minister  
Maryellen Carlson, Assistant Deputy Minister, Municipal Relations Division  
Wanda Lamberti, Executive Director, Central Management Services  
Tony Bunz, Manager, Financial Services, Northern Municipal Services  
Irma Molner, Manager, Financial Services, Finance and Administration

***Department of Finance***

Doug Matthies, Deputy Minister  
Terry Paton, Provincial Comptroller  
Brian Smith, Assistant Deputy Minister, Public Employees Benefits Agency  
Raelynn Douglas, Director, Performance Management Branch

***Department of First Nations and Métis Relations***

Nora Sanders, Deputy Minister  
Richard Gladue, Deputy Minister  
John Reid, Acting Assistant Deputy Minister  
Trisha Delormier-Hill, Executive Director, Lands and Resources Branch  
Seonaid MacPherson, Executive Director, Strategic Initiatives  
Giselle Marcotte, Acting Executive Director, Policy and Operations  
Laurier Donais, Director, Finance and Corporate Services  
Kerry Gray, Director, Gaming Trust and Grants  
Rob Spelliscy, Director, Gaming, Trusts and Grants Branch  
Jennifer Brass, Executive Assistant to the Deputy Minister

***Department of Health***

John Wright, Deputy Minister  
Lauren Donnelly, Assistant Deputy Minister  
Duncan Fisher, Assistant Deputy Minister  
Max Hendricks, Assistant Deputy Minister  
Bonnie Blakley, Executive Director, Workforce Planning Branch  
Bert Linklater, Executive Director, Regional Accountability Branch



***Department of Health (continued)***

Ted Warawa, Executive Director, Finance and Administration Branch  
Rod Wiley, Executive Director, Regional Policy Branch  
Margaret Baker, Director, Pharmaceutical Services, Drug Plan and Extended Benefits  
Garth Herbert, Financial Management Consultant / Internal Auditor, Finance and Administration Branch  
Lynn Digney-Davis, Chief Nursing Officer, Workforce Planning Branch  
Gina Clark, Masters of Public Administration Intern Student

***Department of Highways and Transportation***

John Law, Deputy Minister  
Terry Schmidt, Assistant Deputy Minister, Operations  
Ted Stobbs, Assistant Deputy Minister, Corporate Services Division  
Gary Diebel, Director, Finance and Administration Branch  
Tim Kealey, Director, Corporate Support Branch

***Department of Justice***

Doug Moen, Q.C., Deputy Minister of Justice and Deputy Attorney General  
Keith Laxdal, Associate Deputy Minister, Finance and Administration  
Rod Crook, Assistant Deputy Minister, Courts and Civil Justice Division  
Murray Brown, Q.C., Executive Director, Public Prosecutions  
Jan Turner, Executive Director, Community Justice Division  
Murray Sawatsky, Executive Director, Law Enforcement Services, Community Justice Division  
Ron Kruzeniski, Q.C., Public Guardian and Trustee  
Daryl Rayner, Q.C., Director of Prosecutors, Public Prosecutions  
Deb Barker, Director, Financial Services & Fine Collection, Courts and Civil Justice Division  
Mike Pestill, Director, Assurance & Financial Reporting, Administrative Services Branch  
J. Gordon Sisson, Director, Administrative Services Branch

***Department of Labour***

Jim Nicol, Assistant Deputy Minister  
Margaret Halifax, Director, Office of the Worker's Advocate

***Department of Learning***

Bonnie Durnford, Deputy Minister  
Wynne Young, Deputy Minister  
Larry Steeves, Associate Deputy Minister  
Rob Cunningham, Assistant Deputy Minister  
Dr. Helen Horsman, Assistant Deputy Minister  
Karen Allen, Executive Director, Corporate Services  
David Barnard, Executive Director, Teachers Superannuation Commission  
Rosanne Glass, Executive Director, Policy and Evaluation Branch  
Naomi Mellor, Executive Director, Education Finance and Legislative Services  
Brady Salloum, Executive Director, Student Financial Assistance Branch  
Raman Visvanathan, Executive Director, Institutions Branch.  
Nelson Wagner, Executive Director, Facilities Branch  
Trina Fallows, Director, Corporate Services  
David Tulloch, Director, Corporate Services  
Mana Chinichian, Masters of Public Administration Intern

***Department of Liquor and Gaming Authority***

Sandra Morgan, President and Chief Executive Officer  
Barry Lacey, Acting President and Chief Executive Officer  
Dale Markewich, Vice President, Regulatory Compliance Division  
Jolene Tytlandsvik, Vice President, Gaming Operations Division  
Paul Weber, Vice President, Retail Operations Division  
Jim Engel, Executive Director, Policy and Planning Division  
Lisa Ann Wood, Executive Director, Human Relations Division  
Faye Rafter, Executive Director, Compliance Branch  
Warren Fry, Director, Casino Operations Branch, Gaming Operations Division  
Tyler Lloyd, Executive Assistant to the President and Chief Executive Officer

***Department of Northern Affairs***

Al Hilton, Deputy Minister  
Glenn McKenzie, Assistant Deputy Minister  
Anita Jones, Executive Director, Planning and Financial Management  
Richard Turkheim, Executive Director, Resource and Industry Development  
Gerald DesRoches, Senior Account Manager, Northern Development Fund

***Department of Property Management***

Deb McDonald, Deputy Minister  
Donald Koop, Assistant Deputy Minister, Commercial Services Division  
Garth Rusconi, Assistant Deputy Minister, Accommodation Services Division  
Rob Isbister, Director, Purchasing Branch, Commercial Services Division  
Dale Minion, Director, Divisional Support Services, Accommodation Services Division

***Elections Saskatchewan***

Jean Ouellet, Chief Electoral Officer  
Dave Wilkie, Assistant Chief Electoral Officer  
Brent Nadon, Manager, Election Finances

***Information Technology Office***

Don Wincherauk, Deputy Minister and Chief Information and Services Officer  
Rory Norton, Assistant Deputy Minister, Corporate Information Services  
Fred Antunes, Executive Director, Corporate and Customer Services  
Richard Murray, Executive Director, Policy and Planning  
Bill MacDonald, Manager, Telecommunications, Policy and Planning  
Carla Feld, Director and Chief Financial Officer, Business Development, Corporate and Customer Services  
Andrew Chad, Financial Analyst, Business Development  
Troy Smith, Financial Analyst, Business Development, Corporate and Customer Services

***Public Service Commission***

Clare Isman, Chair  
Rick McKillop, Executive Director, Employee Relations, Policy and Planning  
Lynn Jacobson, Director, Corporate Services  
Dawna Griffith, Director, Recruitment and Employment Program  
Jocelyn Souliere, Director, Policy, Planning and Evaluation

***Workers' Compensation Board***

John Solomon, Chairman

Peter Federko, Chief Executive Officer