

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**



**THIRD REPORT  
OF THE  
TWENTY-NINTH LEGISLATURE**

May 9, 2023  
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN



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



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May 9, 2023

To the honourable members of the Legislative Assembly:

**HONOURABLE MEMBERS:**

I have the pleasure to present the third report of the Standing Committee on Public Accounts for the twenty-ninth legislature. The committee is authorized by the Assembly to review and report to the Assembly its observations, opinions, and recommendations on the reports of the Provincial Auditor and on the Public Accounts.

This report reflects the work of the committee for the period May 18, 2022 to May 9, 2023. During this time, the committee considered chapters in nine annual volumes published by the Provincial Auditor, the Provincial Auditor's business and financial plan for the year ended March 31, 2024, and the Provincial Auditor's annual report for the year ended March 31, 2022.

Respectfully submitted on behalf of the committee,

Trent Wotherspoon, Chair  
MLA Regina Rosemont



# COMPOSITION OF COMMITTEE

## Current Members

Mr. Trent Wotherspoon, Chair  
Regina Rosemont

Mr. Joe Hargrave, Deputy Chair  
Prince Albert Carlton

Mr. Todd Goudy  
Melfort

Mr. Daryl Harrison  
Cannington

Mr. Delbert Kirsch  
Batoche

Mr. Jim Lemaigre  
Athabasca

Mr. Hugh Nerlien  
Kelvington-Wadena

Ms. Aleana Young  
Regina University

## Previous Members

Mr. Marv Friesen  
Saskatoon Riversdale

Hon. Mr. Dana Skoropad  
Arm River

Ms. Colleen Young, Deputy Chair  
Lloydminster



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# **Introduction**

## **Membership of the Committee**

At the time of the committee's last report on May 17, 2022, membership of the Standing Committee on Public Accounts consisted of Trent Wotherspoon, Chair; Colleen Young, Deputy Chair; Marv Friesen; Todd Goudy; Delbert Kirsch; Hugh Nerlien; Dana Skoropad; and Aleana Young.

On June 21, 2022, Joe Hargrave, Daryl Harrison, and Jim Lemaigre replaced Marv Friesen, Dana Skoropad, and Colleen Young. On the same day, Joe Hargrave was elected Deputy Chair.

## **Acknowledgments**

The Standing Committee on Public Accounts expresses its appreciation to the employees of the Office of the Provincial Auditor, including Provincial Auditor Tara Clemett. The committee would like to thank Provincial Comptroller Chris Bayda, his staff, and the many witnesses who appeared before the committee. The committee would also like to extend its appreciation to Former Provincial Comptroller Terry Paton for his many years of service. A list of witnesses is attached to this report as an appendix.

## **Government Response**

Pursuant to rule 136(7), the Standing Committee on Public Accounts requests that the Government of Saskatchewan respond to this report within 120 days.



# Review of Provincial Auditor's Annual Volumes

## Summary

The committee reviewed chapters from the following annual volumes of the Provincial Auditor:

- 2018 Report Volume 2
- 2019 Report Volume 1
- 2019 Report Volume 2
- 2020 Report Volume 1
- 2020 Report Volume 2
- 2021 Report Volume 1
- 2021 Report Volume 2
- 2022 Report Volume 1
- 2022 Report Volume 2

The Standing Committee on Public Accounts considered 82 recommendations in the annual volumes of the Provincial Auditor. The committee concurred with 82 recommendations, noted compliance with 39 recommendations, and noted progress towards compliance on 38 recommendations. It concluded consideration of 56 chapters that did not have any new recommendations.

## Advanced Education

### 2018 Report Volume 2

#### Chapter 1: Advanced Education

Considered September 6, 2022

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

### 2019 Report Volume 2

#### Chapter 1: Advanced Education

Considered September 6, 2022

#### Better Monitoring of Universities' Subsidiaries Needed

The committee concurred with recommendation 1 made at page 20 of the Provincial Auditor's 2019 report volume 2, chapter 1, Advanced Education:

We recommend the Ministry of Advanced Education adequately monitor the activities of subsidiaries incorporated by the University of Saskatchewan and the University of Regina.

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

**2020 Report Volume 2**  
**Chapter 1: Advanced Education**  
Considered September 6, 2022

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

**2021 Report Volume 2**  
**Chapter 2: Advanced Education**  
Considered September 6, 2022

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

**2018 Report Volume 2**  
**Chapter 27: Advanced Education — Approving Capital Projects**  
Considered September 6, 2022

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

**2019 Report Volume 2**  
**Chapter 26: Advanced Education — Managing Risks Related to its Critical IT System**  
Considered September 6, 2022

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

**2020 Report Volume 1**  
**Chapter 15: Advanced Education — Working with the Advanced Education Sector to Achieve Ministry Strategies**  
Considered September 6, 2022

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

**2021 Report Volume 2**  
**Chapter 19: Advanced Education — Working with the Advanced Education Sector to Achieve Ministry Strategies**  
Considered September 6, 2022

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

**Carlton Trail College**

**2018 Report Volume 2**  
**Chapter 2: Carlton Trail College**  
Considered September 6, 2022

The committee concurred with recommendation 1 made at page 22 of the Provincial Auditor's 2018 report volume 2, chapter 2, Carlton Trail College:

We recommend that Carlton Trail College require staff to independently review and approve journal entries.

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

## **2018 Report Volume 2**

### **Chapter 21: Carlton Trail College — Equipping the Board with Competencies to Govern**

Considered September 6, 2022

#### Frequency of Assessments of Board Competency Not Set and Governance Assessments Too Often

The committee concurred with recommendation 1 made at page 114 of the Provincial Auditor's 2018 report volume 2, chapter 21, Carlton Trail College — Equipping the Board with Competencies to Govern:

We recommend that Carlton Trail College's Board set clear requirements on how often to reassess desired versus existing competencies.

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

The committee concurred with recommendation 2 made at page 114 of the Provincial Auditor's 2018 report volume 2, chapter 21, Carlton Trail College — Equipping the Board with Competencies to Govern:

We recommend that Carlton Trail College's Board reassess how often it evaluates the effectiveness of its governance.

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

#### Planning to Address Competency Gaps Needed

The committee concurred with recommendation 3 made at page 116 of the Provincial Auditor's 2018 report volume 2, chapter 21, Carlton Trail College — Equipping the Board with Competencies to Govern:

We recommend that Carlton Trail College's Board have a strategy to address identified gaps in board competencies.

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

#### Timely Recruitment of Potential Board Members Needed

The committee concurred with recommendation 4 made at page 117 of the Provincial Auditor's 2018 report volume 2, chapter 21, Carlton Trail College — Equipping the Board with Competencies to Govern:

We recommended that Carlton Trail College's Board develop guidance on making timely recommendations of potential board members to the Ministry of Advanced Education.

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

## **2020 Report Volume 2**

### **Chapter 24: Carlton Trail College — Equipping the Board with Competencies to Govern**

Considered September 6, 2022

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

## **Energy and Resources**

### **2021 Report Volume 1**

#### **Chapter 14: Energy and Resources — Regulating Oil, Gas, and Pipeline Incidents**

Considered February 6, 2023

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

### **2021 Report Volume 2**

#### **Chapter 4: Energy and Resources**

Considered February 6, 2023

#### Identification and Mitigation of Program Risks Needed

The committee concurred with recommendation 1 made at page 24 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources formally identify and evaluate risks for the Accelerated Site Closure Program.

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

#### Improvements Needed to Program Steering Committee

The committee concurred with recommendation 2 made at page 25 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources finalize and approve its Accelerated Site Closure Program Steering Committee Charter.

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

The committee concurred with recommendation 3 made at page 25 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources maintain a written record of Accelerated Site Closure Program Steering Committee meeting activities and decisions.

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

#### Order in Council for Significant Agreements Needed

The committee concurred with recommendation 4 made at page 26 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources obtain the approval required by *The Executive Government Administration Act* for its grant payments made under the Accelerated Site Closure Program.

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

Adequate Support for Accelerated Site Closure Program Revenue Required

The committee concurred with recommendation 5 made at page 27 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources obtain sufficient documentation to record accurate and complete revenue for the Accelerated Site Closure Program.

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

**2022 Report Volume 1**

**Chapter 10: Energy and Resources — Auditing Producer Returns for Non-Renewable Resources**  
Considered February 6, 2023

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

## **Finance**

**2020 Report Volume 2**

**Chapter 30: Finance — Internal Audit in Ministries**  
Considered October 19, 2022

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

**2021 Report Volume 2**

**Chapter 24: Finance — Implementing the Revenue Administration Modernization Project**  
Considered October 19, 2022

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

**2020 Report Volume 2**

**Chapter 31: Finance — Public Employees Benefit Agency: Effectively Informing Certain Pension Plan Members**  
Considered October 19, 2022

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

## **Government Relations**

**2021 Report Volume 1**

**Chapter 15: Government Relations — Providing Safe Drinking Water in Northern Settlements**  
Considered September 6, 2022

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

**2021 Report Volume 1**

**Chapter 16: Government Relations — Recommending Infrastructure Projects for Funding**

Considered September 6, 2022

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

**2021 Report Volume 2**

**Chapter 25: Government Relations — Proposing Education Property Tax Mill Rates**

Considered September 6, 2022

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

**2020 Report Volume 1**

**Chapter 1: Government Relations — Northern Municipal Trust Account**

Considered September 6, 2022

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

**2020 Report Volume 2**

**Chapter 5: Government Relations — Northern Municipal Trust Account**

Considered September 6, 2022

Authority for Grant Payments for Landfill Expansion Unclear

The committee concurred with recommendation 1 made at page 42 of the Provincial Auditor's 2020 report volume 2, chapter 5, Government Relations — Northern Municipal Trust Account:

We recommend the Ministry of Government Relations clarify the legislated authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.

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

**2021 Report Volume 2**

**Chapter 6: Government Relations — Northern Municipal Trust Account**

Considered September 6, 2022

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

# Northlands College

## 2019 Report Volume 1

### Chapter 9: Northlands College — Purchasing Goods and Services

Considered September 6, 2022

#### More Comprehensive Procurement Policy Needed

The committee concurred with recommendation 1 made at page 146 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College update its purchasing requirements so that they align with applicable external trade agreements, establish requirements for staff involved with purchases to declare real or perceived conflicts of interest, and incorporate expectations for use of contracts.

The committee noted that Northlands College is making progress towards complying with the recommendation.

#### Policy for Single and Sole Sourcing Purchases Needed

The committee concurred with recommendation 2 made at page 147 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College set out, in writing, its requirements for using single or sole source purchasing.

The committee noted that Northlands College is making progress towards complying with the recommendation.

#### Additional Controls Needed Over Purchases Made Through Credit and Fleet Cards

The committee concurred with recommendation 3 made at page 148 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College agree purchases on monthly fleet card statements to supporting receipts prior to making payment.

The committee noted that Northlands College is making progress towards complying with the recommendation.

The committee concurred with recommendation 4 made at page 149 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College establish transaction limits for individual purchases made on college-issued credit cards.

The committee noted that Northlands College is making progress towards complying with the recommendation.

#### Key Purchasing Policies Not Board Approved

The committee concurred with recommendation 5 made at page 150 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Board of Directors of Northlands College approve the College's key policies related to the purchase of goods and services.

The committee noted that Northlands College has complied with the recommendation.

Tender Communications with Suppliers Inconsistently Maintained

The committee concurred with recommendation 6 made at page 152 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College maintain appropriate documentation of its tender communications with suppliers.

The committee noted that Northlands College has complied with the recommendation.

Standard Tendering Time Not Established

The committee concurred with recommendation 7 made at page 153 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College establish a standard minimum amount of time to allow suppliers to respond to tenders.

The committee noted that Northlands College is making progress towards complying with the recommendation.

Contract Templates Not Sufficiently Robust

The committee concurred with recommendation 8 made at page 154 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College assess the robustness of the contract templates it uses for purchasing goods and services.

The committee noted that Northlands College is making progress towards complying with the recommendation.

Contract Documentation Not Always Timely or Consistently Maintained

The committee concurred with recommendation 9 made at page 154 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College maintain complete documentation of contracts with suppliers, and finalize them before receiving the related goods or services.

The committee noted that Northlands College is making progress towards complying with the recommendation.

Documentation of Validity of Supplier Information and Separation of Incompatible Duties Needed

The committee concurred with recommendation 10 made at page 156 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College document its due diligence procedures carried out to validate suppliers before entering them into its financial system, and keep the supplier listing in its financial system up-to-date.



The committee noted that Northlands College is making progress towards complying with the recommendation.

#### Receipt of Goods and Services Not Always Separated from Approval

The committee concurred with recommendation 11 made at page 157 of the Provincial Auditor's 2019 report volume 1, chapter 9, Northlands College — Purchasing Goods and Services:

We recommend that Northlands College separate incompatible purchasing duties (e.g., initiating purchases, receiving goods or services, approving invoices for payment, adding suppliers to the financial system), and closely monitor transactions where it is not feasible to do so.

The committee noted that Northlands College is making progress towards complying with the recommendation.

### **2021 Report Volume 1**

#### **Chapter 21: Northlands College — Purchasing Goods and Services**

Considered September 6, 2022

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

### **2020 Report Volume 2**

#### **Chapter 10: Northlands College**

Considered September 6, 2022

#### Timely Removal of User Access Needed

The committee concurred with recommendation 1 made at page 68 of the Provincial Auditor's 2020 report volume 2, chapter 10, Northlands College:

We recommend Northlands College follow its established procedures for removing unneeded user access to its computer systems and data.

The committee noted that Northlands College has complied with the recommendation.

## **Parks, Culture and Sport**

### **2019 Report Volume 2**

#### **Chapter 23: Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks**

Considered October 19, 2022

#### Formalization of Key Decisions and Processes Needed

The committee concurred with recommendation 1 made at page 184 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport document key operational decisions and processes for its drinking-water systems regulated by the Ministry of Health or itself.

The committee noted that the Ministry of Parks, Culture and Sport has complied with the recommendation.

#### Clear Responsibility for Preparation of Procedural Manuals Needed

The committee concurred with recommendation 2 made at page 185 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture, and Sport assign clear responsibility for preparing and maintaining written procedures necessary to operate its drinking-water systems.

The committee noted that the Ministry of Parks, Culture and Sport is making progress towards complying with the recommendation.

#### Written Guidance for Routine Maintenance Needed

The committee concurred with recommendation 3 made at page 188 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport document routine maintenance expectations for its drinking-water systems.

The committee noted that the Ministry of Parks, Culture and Sport is making progress towards complying with the recommendation.

The committee concurred with recommendation 4 made at page 188 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport complete routine maintenance on its drinking-water systems consistent with documented routine maintenance expectations.

The committee noted that the Ministry of Parks, Culture and Sport is making progress towards complying with the recommendation.

#### Consistent Supervision of Operations Needed

The committee concurred with recommendation 5 made at page 189 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport routinely review key drinking-water system operational records including daily activity tracking sheets and operator logbooks.

The committee noted that the Ministry of Parks, Culture and Sport has complied with the recommendation.

#### Documentation of Lab-Test Results Review Needed

The committee concurred with recommendation 6 made at page 190 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport document evidence of its review of water quality test results.

The committee noted that the Ministry of Parks, Culture and Sport is making progress towards complying with the recommendation.

#### Updates Needed to Drinking Water Provider Agreements

The committee concurred with recommendation 7 made at page 191 of the Provincial Auditor's 2019 report volume 2, chapter 23, Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks:

We recommend the Ministry of Parks, Culture and Sport update its agreements with municipalities supplying drinking water to provincial parks to set needed water quantity and require municipalities to promptly advise the Ministry of breaches in provincial drinking-water standards.

The committee noted that the Ministry of Parks, Culture and Sport has complied with the recommendation.

## **Public Service Commission**

### **2018 Report Volume 2**

#### **Chapter 12: Public Service Commission**

Considered September 6, 2022

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

### **2019 Report Volume 2**

#### **Chapter 11: Public Service Commission — Centrally Managing and Securing MIDAS HR/Payroll**

Considered September 6, 2022

#### Timely Reports about Adequacy of Service Provider Controls Needed

The committee concurred with recommendation 1 made at page 77 of the Provincial Auditor's 2019 report volume 2, chapter 11, Public Service Commission — Centrally Managing and Securing MIDAS HR/Payroll:

We recommend the Public Service Commission agree in writing on a deadline with its service provider for receiving the annual audit report on security controls at the data centre hosting PSC Client.

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

### **2020 Report Volume 1**

#### **Chapter 3: Public Service Commission — Centrally Managing and Securing MIDAS HR/Payroll**

Considered September 6, 2022

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

## **2022 Report Volume 1**

### **Chapter 4: Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries**

Considered September 6, 2022

#### Employment Equity Policy Needs to be Modernized

The committee concurred with recommendation 1 made at page 53 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission modernize the Employment Equity Policy to align with good practice.

The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

#### Inclusion Strategy Needs Clear Indicators and Timeframe for Measuring Progress

The committee concurred with recommendation 2 made at page 56 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission set clear indicators for measuring progress and a timeframe for its inclusion strategy.

The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

#### Expanded Inclusion Toolkit Needed to Support Inclusive Ministry Workplaces

The committee concurred with recommendation 3 made at page 57 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission expand its inclusion toolkit to embed diversity and inclusion concepts consistent with good practice.

The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

#### Ministry Inclusion Plans and Progress Reports Not Monitored by the Commission

The committee concurred with recommendation 4 made at page 61 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission monitor ministry diversity and inclusion plans and progress reports to help ministries increase diversity and inclusion in their workplaces.

The committee noted that the Public Service Commission is making progress towards complying with the recommendation.

### Insufficient Analysis to Identify Implementation Issues and Support Corrective Action

The committee concurred with recommendation 5 made at page 64 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission sufficiently analyze diversity and inclusion data to identify and address risks that may prevent ministries from achieving cross-ministerial diversity and inclusion goals.

### Public Reporting Needed to Show Accountability and Commitment

The committee concurred with recommendation 6 made at page 65 of the Provincial Auditor's 2022 report volume 1, chapter 4, Public Service Commission — Advancing Workplace Diversity and Inclusion in Ministries:

We recommend the Public Service Commission implement a written policy for reporting diversity and inclusion results to its senior management and to the public to demonstrate accountability and commitment for workplace diversity and inclusion.

## **Saskatchewan Apprenticeship and Trade Certification Commission**

### **2019 Report Volume 1**

#### **Chapter 34: Saskatchewan Apprenticeship and Trade Certification Commission — Enabling Apprentices to Achieve Certification**

Considered October 19, 2022

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

### **2020 Report Volume 2**

#### **Chapter 36: Saskatchewan Apprenticeship and Trade Certification Commission — Enabling Apprentices to Achieve Certification**

Considered October 19, 2022

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

## **Saskatchewan Housing Corporation**

### **2020 Report Volume 1**

#### **Chapter 30: Saskatchewan Housing Corporation — Maintaining Housing Units**

Considered February 27, 2023

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

## **2021 Report Volume 1**

### **Chapter 24: Saskatchewan Housing Corporation — Providing Adequate Social Housing to Eligible Clients**

Considered February 27, 2023

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

## **Saskatchewan Liquor and Gaming Authority**

### **2021 Report Volume 1**

#### **Chapter 10: Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis**

Considered February 6, 2023

##### Adequately Confirming Applicants Meet Requirements But Not Always Keeping Results of Due Diligence Procedures

The committee concurred with recommendation 1 made at page 138 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority develop guidance for centrally keeping results from its key regulatory activities of recreational cannabis (e.g., assessment of cannabis permit applications).

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

##### Implementation of Risk-Informed Inspection Plan Needed

The committee concurred with recommendation 2 made at page 140 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority implement a risk-informed plan for inspecting retail and wholesale permittees who sell or distribute recreational cannabis.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

##### Inspections Not Monitored for Timeliness

The committee concurred with recommendation 3 made at page 142 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority actively monitor the frequency of inspections of retail and wholesale permittees that sell or distribute recreational cannabis, and obtain reasons for delayed inspections.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### Need to Finalize Guidance for Addressing Non-Compliance Identified and Decide When to Begin Taking Enforcement Actions

The committee concurred with recommendation 4 made at page 144 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority approve policies governing the escalation of regulatory enforcement actions to take to address identified non-compliance with cannabis permit operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

The committee concurred with recommendation 5 made at page 144 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority advise permittees when the Authority expects to start taking regulatory enforcement actions (e.g., fines) to address identified non-compliance with cannabis permit operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### Timely Review and Issuance of Sanctions and Warning Letters about Identified Non-Compliance Required

The committee concurred with recommendation 6 made at page 145 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority promptly communicate to cannabis retail and wholesale permittees sanctions about addressing identified non-compliance.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### Better Monitoring of Non-Compliance and Enforcement Planned

The committee concurred with recommendation 7 made at page 145 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority enable effective monitoring of the status of enforcement actions to address cannabis retail and wholesale permittee identified non-compliance from operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### Reporting about Non-Compliance to Senior Management and Board Needed

The committee concurred with recommendation 8 made at page 147 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority periodically give senior management written reports on the nature and extent of non-compliance with cannabis retail and wholesale permit conditions, and related enforcement strategies and actions.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### **2021 Report Volume 1**

#### **Chapter 25: Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-Table Sale of Liquor**

Considered February 6, 2023

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

### **2022 Report Volume 1**

#### **Chapter 6: Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol**

Considered February 6, 2023

### Permit Renewals Untimely

The committee concurred with recommendation 1 made at page 95 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority renew locally-manufactured craft alcohol producer permits prior to expiry as required by *The Alcohol and Gaming Regulation Act, 1997*.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### Risk-Informed Inspection Plan Needed as Inspections Not Regularly Occurring

The committee concurred with recommendation 2 made at page 97 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority implement a risk-informed plan for inspecting locally-manufactured craft alcohol producers.

The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.



#### Inspection Checklists Missing Key Alcohol Manufacturing Risks

The committee concurred with recommendation 3 made at page 99 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority utilize a locally-manufactured craft alcohol inspection checklist addressing all key risks associated with alcohol manufacturing.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

#### Quality Assurance Processes Adequate, But Not Always Followed

The committee concurred with recommendation 4 made at page 99 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority obtain certificates of analysis from locally-manufactured craft alcohol producers every two years as required by its quality assurance policy.

The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

#### Analysis of Monthly Reported Craft Alcohol Sales Needed

The committee concurred with recommendation 5 made at page 103 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority perform reasonability assessments of locally-manufactured craft alcohol producers' monthly sales and production reporting to help ensure collection of all production levies.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

### **2022 Report Volume 2**

#### **Chapter 5: Saskatchewan Liquor and Gaming Authority**

Considered February 6, 2023

#### Need to Follow its Data Protection Policy for Credit Card Information

The committee concurred with recommendation 1 made at page 38 of the Provincial Auditor's 2022 report volume 2, chapter 5, Saskatchewan Liquor and Gaming Authority:

We recommend the Saskatchewan Liquor and Gaming Authority follow its established policy for protecting credit card information it receives from liquor retailers and regulatory clients (e.g., for liquor purchases, permit fees).

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

## **Saskatchewan Polytechnic**

### **2019 Report Volume 2**

#### **Chapter 14: Saskatchewan Polytechnic**

Considered September 6, 2022

##### Compensation for Loss Payment

The committee concurred with recommendation 1 made at page 99 of the Provincial Auditor's 2019 report volume 2, chapter 14, Saskatchewan Polytechnic:

We recommend Saskatchewan Polytechnic establish a policy to guide compensating for losses of its employees.

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

### **2020 Report Volume 2**

#### **Chapter 14: Saskatchewan Polytechnic**

Considered September 6, 2022

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

### **2020 Report Volume 2**

#### **Chapter 22: Saskatchewan Polytechnic — Carrying Out Applied Research**

Considered September 6, 2022

##### Applied Research Measures Established But Focus on Revenue Generation

The committee concurred with recommendation 1 made at page 170 of the Provincial Auditor's 2020 report volume 2, chapter 22, Saskatchewan Polytechnic — Carrying Out Applied Research:

We recommend Saskatchewan Polytechnic broaden the measures used to assess the success of its applied research beyond annual growth in research revenue.

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

##### Receipt of Annual Code of Conduct Acknowledgement Not Sufficiently Monitored

The committee concurred with recommendation 2 made at page 174 of the Provincial Auditor's 2020 report volume 2, chapter 22, Saskatchewan Polytechnic — Carrying Out Applied Research:

We recommend Saskatchewan Polytechnic confirm staff and students reaffirm their commitment to the Code of Conduct at least annually, as required by policy.

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

##### Some Potential External Applied Research Projects Informally Evaluated

The committee concurred with recommendation 3 made at page 177 of the Provincial Auditor's 2020 report volume 2, chapter 22, Saskatchewan Polytechnic — Carrying Out Applied Research:

We recommend Saskatchewan Polytechnic always document its assessment of the associated key risks of externally funded applied research projects prior to deciding to pursue the project.

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

#### Use of Funding Agreements Not Clear

The committee concurred with recommendation 4 made at page 179 of the Provincial Auditor's 2020 report volume 2, chapter 22, Saskatchewan Polytechnic — Carrying Out Applied Research:

We recommend Saskatchewan Polytechnic establish guidance about requiring funding agreements with industry partners involved in applied research projects.

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

#### Inventory of Research Projects Incomplete

The committee concurred with recommendation 5 made at page 180 of the Provincial Auditor's 2020 report volume 2, chapter 22, Saskatchewan Polytechnic — Carrying Out Applied Research:

We recommend Saskatchewan Polytechnic maintain an accurate and complete inventory of its applied research projects (e.g., project status, project dates, ethics approvals).

The committee noted that Saskatchewan Polytechnic has complied with the recommendation.

## **Saskatchewan Public Safety Agency**

### **2020 Report Volume 2**

#### **Chapter 40: Saskatchewan Public Safety Agency — Coordinating Provincial Emergency Preparedness**

Considered October 19, 2022

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

### **2021 Report Volume 2**

#### **Chapter 35: Saskatchewan Public Safety Agency — Alerting the Public about Imminently Dangerous Events**

Considered October 19, 2022

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

### **2019 Report Volume 2**

#### **Chapter 32: Saskatchewan Public Safety Agency — Detecting Wildfires**

Considered October 19, 2022

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

### **2021 Report Volume 2**

#### **Chapter 36: Saskatchewan Public Safety Agency — Detecting Wildfires**

Considered October 19, 2022

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

## **Saskatchewan Workers' Compensation Board**

### **2019 Report Volume 2**

#### **Chapter 43: Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work**

Considered February 6, 2023

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

### **2022 Report Volume 1**

#### **Chapter 22: Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work**

Considered February 6, 2023

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

### **2020 Report Volume 1**

#### **Chapter 4: Saskatchewan Workers' Compensation Board**

Considered February 6, 2023

#### Better Management of User Access Needed

The committee concurred with recommendation 1 made at page 40 of the Provincial Auditor's 2020 report volume 1, chapter 4, Saskatchewan Workers' Compensation Board:

We recommend the Saskatchewan Workers' Compensation Board follow its documented procedures for managing user access to its IT systems and data.

The committee noted that the Saskatchewan Workers' Compensation Board has complied with the recommendation.

### **2021 Report Volume 1**

#### **Chapter 1: Saskatchewan Workers' Compensation Board**

Considered February 6, 2023

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

### **2022 Report Volume 1**

#### **Chapter 7: Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims**

Considered February 6, 2023

#### Guidance Missing for Appeal Decision Support and Communication

The committee concurred with recommendation 1 made at page 119 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board develop formal guidance about key information appeals officers need to support and communicate psychological injury claim appeal decisions to stakeholders.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

#### Guidance Needed When Releasing Claim Information

The committee concurred with recommendation 2 made at page 120 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board develop formal guidance for staff on what file information for psychological injury claims to release when an employer requests information during an appeal.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

#### Performance Measures Established, But Not Consistently Met

The committee concurred with recommendation 3 made at page 121 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board make decisions on psychological injury claim applications consistent with its established target (i.e., within 14 business days).

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

The committee concurred with recommendation 4 made at page 121 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board regularly communicate with psychological injury claimants consistent with its established timeframe (i.e., at least every three weeks).

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

#### Continuous Quality Reviews Needed for Claims and Appeals

The committee concurred with recommendation 5 made at page 123 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board implement ongoing quality reviews for psychological injury claim and appeal files.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

## **SaskBuilds and Procurement**

### **2019 Report Volume 2**

#### **Chapter 44: SaskBuilds Corporation — Learning from Use of P3s**

Considered October 19, 2022

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

### **2021 Report Volume 1**

#### **Chapter 26: SaskBuilds and Procurement — Securing the Data Centre**

Considered October 19, 2022

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

### **2021 Report Volume 1**

#### **Chapter 27: SaskBuilds and Procurement — Web Application Security Requirements**

Considered October 19, 2022

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

## **Social Services**

### **2021 Report Volume 2**

#### **Chapter 18: Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities**

Considered February 27, 2023

#### Untimely Resolution of Deficiencies in Conditional Licences

The committee concurred with recommendation 1 made at page 151 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services monitor resolution of deficiencies stated in conditional licences for group and approved private service homes within a reasonable timeframe.

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

#### Home Inspection Checklist Lacks Key Risk Areas

The committee concurred with recommendation 2 made at page 153 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services update home inspection checklists to cover key risk areas at group and approved private service homes.

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

#### Not Every Group Home Assessed Annually to Evaluate Program Standards

The committee concurred with recommendation 3 made at page 154 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services annually inspect each group home to assess if it meets the minimum program standards requirements.

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

#### Central System to Track Licensed Homes Needed

The committee concurred with recommendation 4 made at page 155 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services use a central system to track key information about group and approved private service homes.

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

#### Verification of Periodic Criminal Record Checks Lacking

The committee concurred with recommendation 5 made at page 155 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services verify completion of periodic criminal record checks for people caring for adults with intellectual disabilities living in group and approved private service homes.

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

#### No Regular Assessment of Homes Fulfilling Clients' Person-Centred Plans

The committee concurred with recommendation 6 made at page 158 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services periodically assess the quality and fulfillment of person-centred plans for adults with intellectual disabilities living in group and approved private service homes.

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

The committee concurred with recommendation 7 made at page 158 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services have regular contact about the person-centred plans with adults with intellectual disabilities living in group and approved private service homes.

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

#### Implementation of Serious Incident Investigation Recommendations Not Monitored

The committee concurred with recommendation 8 made at page 162 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services monitor for timely implementation of recommendations, set out in serious incident investigation reports, at group and approved private service homes.

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

#### Analysis to Identify Homes with Continuous Serious Incidents Needed

The committee concurred with recommendation 9 made at page 163 of the Provincial Auditor's 2021 report volume 2, chapter 18, Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities:

We recommend the Ministry of Social Services analyze serious incidents related to adults with intellectual disabilities for systemic issues at each group and approved private service home.

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

### **2022 Report Volume 1**

#### **Chapter 26: Social Services — Monitoring Foster Families**

Considered February 27, 2023

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

### **2022 Report Volume 2**

#### **Chapter 24: Social Services — Minimizing Employee Absenteeism**

Considered February 27, 2023



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

## **2022 Report Volume 2**

### **Chapter 6: Social Services**

Considered February 27, 2023

#### Not Always Complying with Requirements for SIS Shelter Benefits

The committee concurred with recommendation 1 made at page 44 of the Provincial Auditor's 2022 report volume 2, chapter 6, Social Services:

We recommend the Ministry of Social Services reinforce with staff the requirements for paying shelter benefits under the Saskatchewan Income Support Program.

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

## **Standing Committee on Public Accounts**

### **2020 Report Volume 2**

#### **Chapter 47: Standing Committee on Public Accounts**

Considered September 6, 2022

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

### **2021 Report Volume 2**

#### **Chapter 40: Standing Committee on Public Accounts**

Considered September 6, 2022

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

## **Summary of Implemented Recommendations**

### **2019 Report Volume 1**

#### **Chapter 2: Summary of Implemented Recommendations**

Considered September 6, 2022

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

### **2020 Report Volume 2**

#### **Chapter 18: Summary of Implemented Recommendations**

Considered September 6, 2022

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

**2021 Report Volume 1**  
**Chapter 3: Summary of Implemented Recommendations**  
Considered September 6, 2022

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

**2021 Report Volume 2**  
**Chapter 14: Summary of Implemented Recommendations**  
Considered September 6, 2022

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

**2022 Report Volume 1**  
**Chapter 2: Summary of Implemented Recommendations**  
Considered September 6, 2022

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

## **Technical Safety Authority of Saskatchewan**

**2019 Report Volume 1**  
**Chapter 41: Technical Safety Authority of Saskatchewan — Inspecting Elevating Devices**  
Considered October 19, 2022

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

**2021 Report Volume 2**  
**Chapter 38: Technical Safety Authority of Saskatchewan — Inspecting Elevating Devices**  
Considered October 19, 2022

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

## **University of Regina**

**2019 Report Volume 1**  
**Chapter 42: University of Regina — Protecting Interests in Research**  
Considered September 6, 2022

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

## **2019 Report Volume 2**

### **Chapter 47: University of Regina — Procuring Goods and Services**

Considered September 6, 2022

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

## **Water Security Agency**

## **2019 Report Volume 2**

### **Chapter 18: Water Security Agency**

Considered October 19, 2022

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

## **2020 Report Volume 2**

### **Chapter 16: Water Security Agency**

Considered October 19, 2022

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

## **2021 Report Volume 2**

### **Chapter 13: Water Security Agency**

Considered October 19, 2022

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

## **2020 Report Volume 1**

### **Chapter 13: Water Security Agency — Regulating Water Use**

Considered October 19, 2022

#### Agency Behind on Planned Actions Related to Regulating Water Use in its 25 Year Water Security Plan

The committee concurred with recommendation 1 made at page 180 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency update completion date targets for relevant key actions originally set in its *25 Year Saskatchewan Water Security Plan* pertaining to regulating water use to ensure water sustainability.

The committee noted that the Water Security Agency has complied with the recommendation.

#### Written Procedures Required for Assessing Water-use Licence Applications

The committee concurred with recommendation 2 made at page 186 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency develop written procedures for processing and approving applications for water use.

The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

#### Better Documentation of Key Judgements Made in Surface Water Availability Studies Needed

The committee concurred with recommendation 3 made at page 189 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency clearly document its consideration of key components used to predict water availability of a proposed water source before related surface water-use licences are approved.

The committee noted that the Water Security Agency has complied with the recommendation.

#### Reliable Actual Water-use Data Needed

The committee concurred with recommendation 4 made at page 192 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency implement written procedures about estimating and recording licensed water use.

The committee noted that the Water Security Agency is making progress towards complying with the recommendation.

#### Monitoring of Compliance with Water-use Licences Needed

The committee concurred with recommendation 5 made at page 193 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency actively monitor whether water-use licensees comply with key water-use licence conditions.

#### Enforcement Processes Needed

The committee concurred with recommendation 6 made at page 194 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency develop written enforcement procedures for staff to follow when the Agency identifies licensed water users not complying with water-use licences.

#### More Robust Reporting to Senior Management on Water-use Regulatory Program

The committee concurred with recommendation 7 made at page 195 of the Provincial Auditor's 2020 report volume 1, chapter 13, Water Security Agency — Regulating Water Use:

We recommend the Water Security Agency periodically give senior management written reports on non-compliance with key water-use licence conditions, and related enforcement strategies and actions.

### **2021 Report Volume 1**

#### **Chapter 31: Water Security Agency — Regulating Drainage**

Considered October 19, 2022

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

## **Western Development Museum**

### **2018 Report Volume 2**

#### **Chapter 48: Western Development Museum — Removing Historical Artifacts Permanently**

Considered September 6, 2022

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

### **2020 Report Volume 2**

#### **Chapter 45: Western Development Museum — Permanently Removing Historical Artifacts**

Considered September 6, 2022

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

### **2020 Report Volume 2**

#### **Chapter 17: Western Development Museum**

Considered September 6, 2022

#### Policies for Approving Purchase Orders Need to be Followed

The committee concurred with recommendation 1 made at page 103 of the Provincial Auditor's 2020 report volume 2, chapter 17, Western Development Museum:

We recommend the Western Development Museum consistently document the approval of purchase orders before it purchases goods or services.

The committee noted that the Western Development Museum has complied with the recommendation.

## **Procedural Motions**

Members moved one procedural motion in regards to the submission of status updates. This motion and the resulting decision of the committee is presented below.

October 19, 2022

It was moved by Mr. Hargrave:

That status updates be provided to the committee three business days prior to a PAC meeting; and further,

That the PAC Procedures Manual be updated to reflect this change in process.

The question being put, it was agreed to.

## **Other Work of the Committee**

### **Review of the Provincial Auditor's Business and Financial Plan**

The Standing Committee on Public Accounts is responsible for reviewing and approving the business and financial plan of the Office of the Provincial Auditor. The committee considered and adopted resolutions for the estimates requested by the Provincial Auditor for the 2023–24 fiscal year. The motions adopted on December 15, 2022 for the 2023–24 fiscal year were:

That the 2023–24 estimates of the Office of the Provincial Auditor, vote 28, Provincial Auditor (PA01) be approved, as submitted, in the amount of \$8,759,000;

and

That the 2023–24 estimates of the Office of the Provincial Auditor, vote 28, unforeseen expenses (PA02) be approved, as submitted, in the amount of \$592,000.

The committee then agreed:

That the 2023–24 estimates of the Office of the Provincial Auditor, as approved, be forwarded to the Speaker, as Chair of the Board of Internal Economy, pursuant to section 10.1(4) of *The Provincial Auditor Act*.

### **Review of the Provincial Auditor's Annual Report**

On December 15, 2022, the committee concluded consideration of the Provincial Auditor's annual report for the year ended March 31, 2022.

## **Attendance at CCPAC/CCOLA Conference**

In accordance with the May 17, 2022 authorization of the Standing Committee on Public Accounts, Trent Wotherspoon, Chair; Joe Hargrave, Deputy Chair; Hugh Nerlien, government member; and Aleana Young, opposition member, attended the CCPAC/CCOLA (Canadian Council of Public Accounts Committees/Canadian Council of Legislative Auditors) annual conference in Ottawa, Ontario from August 28-30, 2022.

On May 9, 2023, the Standing Committee on Public Accounts authorized the attendance of the Chair, Trent Wotherspoon; the Deputy Chair, Joe Hargrave; one government member; and one opposition member at the CCPAC and CCOLA annual conference in Whitehorse, Yukon from September 10-12, 2023. If the Chair, Deputy Chair, or opposition member cannot attend, the committee authorized them to designate another committee member to attend in their place.



## **Appendix A — Provincial Auditor’s Officials**

Tara Clemett, Provincial Auditor

Angèle Borys, Deputy Provincial Auditor and Chief Operating Officer

Carolyn O’Quinn, Deputy Provincial Auditor

Jason Shaw, Deputy Provincial Auditor

Trevor St. John, Deputy Provincial Auditor

Jason Wandy, Deputy Provincial Auditor

Kim Lowe, Principal Auditor

Shahfina Ridi, Auditor

## **Appendix B — Provincial Comptroller’s Officials**

Chris Bayda, Provincial Comptroller<sup>1</sup>  
Terry Paton, Provincial Comptroller<sup>2</sup>  
Jane Borland, Acting Assistant Provincial Comptroller  
Jen Clark, Director, Finance and Policy  
Tamara Stocker, Acting Director, Financial Management

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<sup>1</sup> Appointed November 1, 2022

<sup>2</sup> Resigned August 31, 2022

# Appendix C — Ministry and Agency Officials

## Advanced Education

Denise Macza, Deputy Minister  
David Boehm, Assistant Deputy Minister, Corporate and Student Services  
Corinne Barnett, Executive Director, Corporate Finance  
Lindell Veitch, Executive Director, Strategy, Planning and Sector Engagement

## Carlton Trail College

Amy Yeager, President and Chief Executive Officer

## Energy and Resources

Susanna Laaskonen-Craig, Deputy Minister  
Sharla Hordenchuk, Assistant Deputy Minister, Energy and Regulation  
Scott Kistner, Assistant Deputy Minister, Lands and Corporate Services  
Eric Warren, Executive Director, Strategic Planning and Initiatives  
Muhammad Khan, Director, Revenue and Financial Services

## Finance

Max Hendricks, Deputy Minister  
Chris Bayda, Provincial Comptroller  
Nancy Perras, Assistant Deputy Minister, Revenue  
Jeremy Phillips, Assistant Deputy Minister, Public Employees Benefits Agency  
Melanie DeMarni, Executive Director, Corporate Services  
Hera Kang, Director, Corporate Services

## Government Relations

Laurier Donais, Acting Deputy Minister  
Sheldon Green, Assistant Deputy Minister, Municipal Relations  
Jeff Markewich, Acting Assistant Deputy Minister, Central Services and Standards  
Bonnie Chambers, Executive Director, Advisory Services and Municipal Relations  
Brad Henry, Executive Director, Northern Municipal Services  
Jeff MacDonald, Executive Director, Municipal Infrastructure and Finance  
Rod Nasewich, Executive Director, Policy and Program Services

## Northlands College

Chandra McDougald, Interim President and Chief Executive Officer

## Parks, Culture and Sport

Twyla MacDougall, Deputy Minister  
Dan French, Assistant Deputy Minister, Stewardship Division  
Jennifer Johnson, Assistant Deputy Minister, Parks  
Byron Davis, Executive Director, Park Planning and Facility Management  
Pam Herbert, Executive Director, Strategic and Corporate Services

**Public Service Commission**

Kathryn Pollack, Chair  
Pat Bokitch, Assistant Chair  
Ray Deck, Assistant Chair  
Glenda Francis, Executive Director, Corporate Services  
Laura Hunter, Executive Director, Talent

**Saskatchewan Apprenticeship and Trade Certification Commission**

Jeff Ritter, Chief Executive Officer  
Shaun Augustin, Chief Financial Officer

**Saskatchewan Housing Corporation**

Kimberly Kratzig, Deputy Minister  
Louise Michaud, President  
Roger Parenteau, Executive Director, Housing Operations  
Sean Burnett, Executive Director, Program and Service Design

**Saskatchewan Liquor and Gaming Authority**

Susan Ross, President and Chief Executive Officer  
Charlene Callander, Vice President, Corporate Services and Gaming Operations  
Fiona Cribb, Vice President, Regulatory Services  
Warren Fry, Acting Vice President, Liquor Wholesale and Distribution

**Saskatchewan Polytechnic**

Has Malik, Provost and Vice President, Academic  
Cheryl Schmitz, Chief Financial Officer and Vice President, Administrative Services  
Sean Engemoen, Assistant Vice President, Financial Services  
Kevin Rogers, Director, Applied Research and Innovation

**Saskatchewan Public Safety Agency**

Marlo Pritchard, President and Fire Commissioner  
Teresa Florizone, Vice President, Corporate Services and Chief Financial Officer  
Steve Roberts, Vice President, Operations  
Luanne Synk, Director, Policy and Legislation  
Tamie Vandeven, Director, Communications Programs

**Saskatchewan Workers' Compensation Board**

Phillip Germain, Chief Executive Officer  
George Georgiadis, Chief Technology Officer and Vice President, Business Intelligence  
Ty Gillies, Director, Financial Services  
Trish Livingstone, Director, Claims Operations  
Julia Lacell, Manager, Policy and Legislative Inquiries

**SaskBuilds and Procurement**

Kyle Toffan, Deputy Minister  
Jim Olson, Chief Financial Officer  
Jason Wall, Assistant Deputy Minister, Information Technology  
Karen Cossitt, Executive Director, Project Planning and Delivery  
Ali Deheshi, Security Analyst, Information Technology

## **Social Services**

Kimberly Kratzig, Deputy Minister  
Tobie Eberhardt, Assistant Deputy Minister, Child and Family Programs  
Devon Exner, Assistant Deputy Minister, Income Assistance Programs  
Grant Hilsenteger, Assistant Deputy Minister, Finance and Corporate Services  
Louise Michaud, Assistant Deputy Minister, Disability Programs and Housing  
Sean Burnett, Executive Director, Program and Service Design, Housing  
Erin Kiefer, Executive Director, Finance  
Joel Kilbride, Executive Director, Program and Service Design, Child and Family Programs  
Bob Martinook, Executive Director, Community Living Service Delivery  
Roger Parenteau, Executive Director, Housing Operations  
Jeff Redekop, Executive Director, Income Assistance Program and Service Design  
Charlotte Schriml, Executive Director, Income Assistance Redesign  
Sterling Snider, Executive Director, Program and Service Design, Disability Programs  
Mitch Tremblay, Executive Director, Community Services  
Naomi Shanks, Acting Executive Director, Program Support

## **Technical Safety Authority of Saskatchewan**

Bill Scott, Chief Executive Officer  
Chris Selinger, Chief Inspector of Boiler and Pressure Vessels, Elevators and Amusement Rides

## **University of Regina**

Jeff Keshen, President  
Chris Yost, Vice President, Research  
Neil Paskewitz, Associate Vice President Facilities Management

## **Water Security Agency**

Shawn Jaques, Interim President and Chief Executive Officer  
David Cooper, Vice President, Agriculture Services and Economic Development  
John Fahlman, Vice President, Infrastructure  
Mark Kleefeld, Vice President, Finance  
Leah Clark, Executive Director, Agricultural Water Management  
Lindsay Freistadt, Executive Director, Compliance Promotion  
Jeff Patterson, Executive Director, Standards and Approvals  
Corie White, Executive Director, Science and Knowledge

## **Western Development Museum**

Joan Kanigan, Chief Executive Officer