



Strategic Goals & Priorities	2017-21 Performance Target	Rationale and Description of Measure
		<p>Since 2014, the survey asks agencies to:</p> <ul style="list-style-type: none"> ▶ Acknowledge the value of the Office's work related to whether: <ul style="list-style-type: none"> ○ Reports to the agency's Minister were understandable, accurate, and relevant (reports) ○ Recommendations to the agency were feasible and result in proper management of public resources and accountability (recommendations) ▶ Indicate their level of satisfaction with the Office's work related to whether: <ul style="list-style-type: none"> ○ Planned work for the agency met its needs and that the Office carried out its work according to the plan (responsiveness) ○ Office employees were knowledgeable and carried out their work professionally and courteously (professionalism)
<p>Sustain an engaged work force that contributes to the Office's success</p> <p>Priorities SP#1 - Support leadership development SP#2 - Enhance strategies to recruit/retain staff SP#3 - Equip staff to effectively manage change</p>	<p>Results of annual staff survey indicate a positive level of satisfaction with the Office's working environment</p> <p>Training in the Office averages a minimum percentage of 7% of available working hours</p>	<p>A good working environment for employees assists with employee productivity and retention. Since 1994, the Office has surveyed employees on satisfaction annually. The survey provides employees with an opportunity to express their level of satisfaction on 11 key indicators of the Office's working environment.</p> <p>To maintain staff competencies and its status and abilities as a training office for legislative auditors, the Office must allocate sufficient resources for training activities. The Office tracks the time each employee spends on training activities.</p> <p>Working hours is the time available after deducting vacation leave, statutory holidays, and sick leave.</p>
<p>Improve our delivery of reliable audits at a reasonable cost</p> <p>Priorities SP#1 - Continuously improve our work SP#2 - Meet professional standards SP#3 - Deploy resources based on reasonable budgets and deadlines</p>	<p>The Office provides assurance within agreed upon timelines</p> <ul style="list-style-type: none"> ▶ Provides at least 75% of reports to Government agencies by agreed upon dates ▶ Submits Volume 1 within first two weeks of June and Volume 2 within first two weeks of December <p>Office completes audits within</p>	<p>Legislators, the public, and government agencies need timely assurance to have confidence in the Office's findings and recommendations.</p> <p>The Office tracks the timeliness of its reports to government agencies as compared to established planned dates. The Office establishes deadlines when planning each audit. The Office sets out planned dates in audit plans discussed with and provided to government agencies. For financial statement audits, it sets planned dates consistent with statutory tabling deadlines. The Office has regularly scheduled the completion of its reports on the results of its work to the Assembly (e.g., Volume 1). The Office reports the results of audits in the report following their completion. Consistent with <i>The Provincial Auditor Act</i>, the Office submits its reports to the Speaker for tabling in the Assembly.</p> <p>The Office wants to provide relevant, reliable, and timely</p>



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	planned costs as set out in its approved budget	<p>products and services at a reasonable cost. The Office tracks the planned and actual costs to examine each government agency each year.</p> <p>The Office's <i>Annual Business and Financial Plan</i> sets out planned costs to examine government agencies for the year of the Plan. The Office's <i>Annual Report on Operations</i> compares the planned to actual costs to examine agencies for that year and explains significant differences, if any.</p>
	CPA Saskatchewan practice inspectors, Canadian Council of Legislative Auditors (CCOLA) peer reviewers, and the Office's external independent auditor on the work of the Office do not report any significant deficiencies on the Office's policies and practices.	<p>CPA Saskatchewan periodically (about every two to three years) inspects the Office to determine whether the Office has policies, practices, and procedures in place that would enable it to provide public accounting services in accordance with the standards of the profession.</p> <p>On a voluntary basis, the Office participates in the Inter-jurisdictional Peer Review Process of CCOLA. Every second year, it plans to ask another legislative audit office to review a number of its audit files to determine whether its audit work complied with generally accepted auditing standards published by CPA Canada (professional standards).</p> <p>The Assembly requires an annual audit of the Office by an auditor who is independent of the Office. This auditor has the same audit responsibilities as the Office. Each year, this auditor provides the Assembly with his/her opinion on the following:</p> <ul style="list-style-type: none"> › The reliability of the Office's financial statements › The effectiveness of the Office's financial controls › The Office's compliance with <i>The Provincial Auditor Act</i> › The reliability of the Office's key non-financial performance indicators
<p>Increase the awareness of the role of the office</p> <p>Priorities</p> <p>SP#1 - Educate the legislators, public, and public sector agencies about the work we do</p> <p>SP#2 - Enhance accessibility to the work we do</p>	Results of annual survey of public familiarity with the Office indicate a positive trend over a five-year period.	<p>To achieve the Office's vision and mission, it is important that the public is aware of the Office's work and the role of the Provincial Auditor as an independent Officer of the Legislative Assembly.</p> <p>To measure the public's awareness of the Office, each year, the Office participates in an Omnibus survey of Saskatchewan residents and tracks its results. The survey asks participants how familiar they are with the Office of the Provincial Auditor.</p>