

Standing Committee on Public Accounts

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Introduction

This chapter provides an overview of the role and responsibilities of the Standing Committee on Public Accounts (Committee). We briefly describe what the Committee does, how it is structured, and how it works.

We discuss the importance of the Committee's deliberations and recommendations. We highlight some of the recent accomplishments of the Committee. Also, in two Exhibits to the chapter, we list past recommendations of the Committee that our Office has assessed as not fully implemented. We think reviewing these outstanding recommendations provides Committee members with an opportunity to ask Government officials why they have not dealt with these recommendations.

Overview of Committee's role and responsibilities

At the beginning of each Legislature, the Legislative Assembly appoints the Committee. The Committee helps the Assembly to hold the Government accountable for its management of public resources. We view this Committee as the audit committee for the Legislative Assembly and thus, the public.

The management of public resources begins and ends in the Assembly. The Assembly refers to the Committee the public accounts of the Government of Saskatchewan and the reports of our Office. The Committee uses these reports to review the Government's management of public resources.

The Government manages Saskatchewan's public resources through a vast and complex structure of over 200 organizations, including departments, boards, and Crown corporations (see Appendix 2 for a list of these organizations).

The Committee's main objective is to discuss and correct issues that are raised by Committee members and by our Office. To meet its responsibilities, the Committee can examine and evaluate the activities of all government departments, agencies, and Crown corporations included in the public accounts and our reports.

The Committee has access to all government organizations and their officials. The officials attend the Committee meetings and answer questions about the administration of their programs. The Committee reports its findings and recommendations to the Assembly.

The Committee is not fundamentally concerned with matters of policy. Rather, it questions the economy and effectiveness of the administration of government programs.

The Committee's work is crucial in a well-managed parliamentary system of government. The Committee provides a vital link in the chain of accountability over public resources.

The Committee's discussions and recommendations to the Assembly result in a more open and accountable government and better management of government operations. By questioning, requesting information, and making recommendations in its reports to the Assembly, the Committee also acts as an agent of change in the practices of government management. The work of the Committee contributes to the public's confidence in our system of government.

Our Office attends the Committee's meetings to help the Committee in its reviews.

The Committee's meetings are open to the public. Written records of the Committee's meetings (Hansard verbatims), minutes, and reports are available to the public on the Committee's web page (which is part of the Assembly's Internet website – <http://www.legassembly.sk.ca/committees/paccomm.htm>).

The members of the Standing Committee on Public Accounts

The members of the Committee at its most recent sitting in the second session of the 24th Legislature were as follows:

- ◆ Ken Krawetz, Chair
- ◆ Ron Harper, Vice-Chair
- ◆ Rod Gantefoer
- ◆ Debbie Higgins

- ◆ Carolyn Jones
- ◆ Judy Junor
- ◆ Carl Kwiatkowski
- ◆ Lyle Stewart
- ◆ Milton Wakefield
- ◆ Mark Wartman

Committee activities

In our previous reports, we described the accomplishments of the Committee up to January 1999. The Committee had reviewed all of our reports up to and including our 1998 Fall Report – Volume 2. The Committee presented its Third Report of the 23rd Legislature on April 19, 1999. That Report contains over 280 recommendations. The Assembly concurred in this Report. The Government responded to this Report on February 15, 2000. We think reporting the activities and achievements of the Committee helps strengthen public confidence in our system of government.

This section reports on the accomplishments of the Committee from January 1999 to the spring of 2001. The Committee has begun review of the following reports of our Office:

- ◆ 1999 Spring Report
- ◆ 1999 Fall Report (Volumes 1 and 2)
- ◆ 2000 Spring Report
- ◆ Special Report regarding Changes to *The Provincial Auditor Act* (February 2000)
- ◆ 2000 Fall Report (Volumes 1, 2, and 3)

Increasingly, the Committee's discussions relate to broader issues including strategic plans, key risks to achieving goals and objectives, and performance measures. We congratulate the Committee on these important initiatives.

In addition, the recommendations in the Committee's Third Report relate to changes that would result in more open and accountable government and better management of government operations. We think some of the more important recommendations called for:

- ◆ the Department of Health to continue improving its reporting to the Assembly on health plans, performance targets and results, information on the effectiveness of the District Health Boards' services and programs, and the health status of their residents;
- ◆ the Government to form a plan for the entire Post-Secondary Education and Skills Training sector and report publicly on how well the Government is meeting its goals, objectives, and performance targets;
- ◆ the Department of Education to improve public accountability of school divisions with respect to the goals of education;
- ◆ the Government to take specific steps to improve governance, organization structure, and management controls at the Saskatchewan Power Corporation;
- ◆ the Department of Finance to report on how the Government plans to address its pension obligations;
- ◆ the Government and its agencies to have plans approved to cope with the Year 2000 Issue by setting objectives, identifying resources needed, developing contingency plans, and reporting on progress; and
- ◆ the Chief Electoral Office to improve the reliability of the returns submitted by political parties and candidates.

The Committee chose not to deal with 18 recommendations in our reports relating to the Crown Investments Corporation of Saskatchewan and its subsidiaries. The Committee recommended that the Legislative Assembly request the Standing Committee on Crown Corporations to examine those recommendations. The Assembly has not referred these recommendations to that Committee. As a result, these recommendations have not been examined by a Committee of the Legislative Assembly. Also, as at the date we last audited these organizations, the Government has not taken action on many of these recommendations.

During 2000, the Committee met seven times to discuss proposed changes to *The Provincial Auditor Act* (Act). This process contributed to

the development of proposed legislation that we think will strengthen our accountability and independence. On May 10, 2001, the Committee tabled its First Report of the 24th Legislature in the Legislative Assembly. This Report includes the Committee's recommendations for changes to our Act.

Status of prior recommendations of the Committee

In the previous five years (including PAC's Third Report of the 23rd Legislature), the Committee has made 426 recommendations. Some of these recommendations may take a number of years to implement. However, we note that as of April 2001, the Government has fully implemented over 75% of the Committee's recommendations. Also, almost 55% of the remaining recommendations have been partially implemented.

The Committee has asked us to monitor compliance with its recommendations and to advise it of their status. We think it is important that the Committee know which of its past recommendations the Government has not yet fully acted on. Therefore, in Exhibit 1, we provide a list of outstanding Committee recommendations and their status as at the date we last audited the organization or area. In Exhibit 2, we provide a list of recommendations that the Committee requested the Legislative Assembly refer to the Standing Committee on Crown Corporations. The Legislative Assembly has not referred these recommendations to the Standing Committee on Crown Corporations. However, because the Government has acted on some of these recommendations, we provide the status of these recommendations as at the date we last audited the organization or area.

In future reports, we will continue to monitor the status of the Committee's recommendations. We think this is important to help the Committee complete the accountability cycle.

We congratulate the Committee on its efforts in fostering a more open and accountable government and better management of government operations. We look forward to continuing to help the Committee carry out its important responsibilities.

Assessment of the status of the Committee's recommendations

In our 1999 Spring Report, we reported on our assessment of the status of the Committees' recommendations. In that Report, we set out all of the Committee's recommendations made up to and including the Committee's Second Report of the 23rd Legislature that had not been fully implemented.

In Exhibits 1 and 2, we provide an update on the status of those recommendations, and the recommendations the Committee made in its Third Report of the 23rd Legislature.

The recommendations are listed in the Exhibits by date by the Committee report in which they were first reported.

Key terms

Starting with the 23rd Legislature, the Committee's reports contain two types of recommendations:

1. **Committee recommendations** on which the Committee expects an official response from the Government. In the following table, these recommendations are identified by a bold number (e.g., **3**) preceding them. The Government has provided the Committee with a written response to the Third Report of the 23rd Legislature.
2. **Committee concurs** with recommendations of our Office. These are our Office's recommendations which the Committee supports, agrees or concurs with but on which it **does not expect a formal response** from the Government. However, because these recommendations are a matter of ongoing record, the Committee expects the Government's progress in complying with them to be followed up. In the following table, these recommendations are identified by a non-bolded number (e.g., 10.46) preceding them. The non-bolded numbers reflect the chapter and paragraph numbers per our related report.

Report/study - When the Committee recommends that the Government examine, consider, study, or review an issue, the Committee

needs to know what the Government decided and why the decision was taken. The Government's response should:

- ◆ clearly define the issue,
- ◆ set out the sources of supporting information gathered by surveys, interviews, or literature searches,
- ◆ outline the major factors involved—the pros and cons, and
- ◆ describe the action it proposes to take.

Status - In the “status” column of the Exhibits, we provide our assessment of whether the Government has not implemented or partially implemented the Committee recommendations as at the last date we audited the area or organization.

Not implemented - Based on the last time we audited the area or organization, action has not been taken on this recommendation.

Partially implemented - Based on the last time we audited the organization, some action has been taken on this recommendation.

Exhibit 1 – List of outstanding Committee recommendations

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|---|--|---|
| Second Report of PAC – 22nd Legislature – tabled March 3, 1993 | | |
| 1993 | 12a,b. The Government should establish consistent policies for entertainment, employee recognition, advertising and donations for all organizations and the policies should be made public. | Not implemented (as at March 31, 2001). The Government does not have consistent policies for entertainment, employee recognition, advertising, and donations for all organizations. |
| 1993 | 12c. <i>The Legislative Secretary Expense Regulations</i> should be changed to specify conditions for assigning vehicles. | Not implemented (as at March 31, 2001). The Government has not changed these regulations. |
| Third Report of PAC – 22nd Legislature – tabled March 19, 1993 | | |
| 1993 (3 rd) 1994 (6 th) 1995 (7 th) 1996 (1 st) 1997 (2 nd) | <p>In its reports of 1993, 1994, 1995 and 1996, PAC recommends:</p> <p>3. The Government should study the implications and issues related to the preparation of a multi-year financial plan for the Government as a whole.</p> <p>4. As to the matter of annual financial plans showing proposed revenue-raising programs and spending programs of all government organizations, and the matter of a multi-year plan for all government organizations, this Committee recommends that the Office of the Provincial Auditor, the Crown Investments Corporation and the Department of Finance undertake discussions on this issue, and return to this Committee with a joint report.</p> <p>During these discussions, the Committee asks that the advice of the Institute of Chartered Accountants of Saskatchewan and the Provincial Audit Committee be sought.</p> | <p>Study deferred by PAC. The Government has not presented a study to the Committee for consideration. In its October 1995 response to PAC's Seventh Report, the Government stated this recommendation contains a number of issues that significantly impact government processes, including governance and financial planning and reporting. The Government is in the process of studying these issues and assessing the implications. Until the Government has fully analysed the concerns, the basis for its current budget and its operating processes will be maintained.</p> <p>The PAC, in its April 1997 Second Report of the 23rd Legislature, stated it "is satisfied with the Government's explanation that it currently prepares a comprehensive financial plan, and that multi-year budgeting on a government-wide basis would significantly impact a number of government processes, including governance, financial planning and reporting. Consequently the Committee decided that it is premature for the Government to consider moving towards multi-year, government-wide planning information until such time as there have been standards and consistency developed for reporting this information".</p> <p>In its Third Report of the 23rd Legislature, tabled in April 1999, PAC reaffirmed its position that "it is premature for the Government to consider moving towards multi-year, government-wide planning</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
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| | | <p>information until such time as there have been standards and consistency developed for reporting this information”.</p> <p>In our 1998 Fall Report – Volume 1, we recommend Cabinet improve its published overall plan by showing clearly the broad direction of the entire Government from both a financial and operational perspective.</p> <p>In our 1998 Fall Report – Volume 2, we note the Minister of Finance announced a review of the Government budget process. We suggest as part of this initiative, the Government should provide Legislators with a complete financial plan for the entire Government that sets out all planned revenues and expenses expected for each of the next two or three years.</p> <p>In its Third Report of the 23rd Legislature, tabled in April 1999, PAC noted the above initiative and “agreed to await the conclusion of this examination by the Minister before further addressing the issue”.</p> |
| <p>1993 (3rd) 1994 (6th)</p> | <p>In its reports of 1993 and 1994, PAC recommends:</p> <p>10. The Government should adopt the accounting principles and reporting standards established by the Public Sector Accounting and Auditing Board (PSAAB) of The Canadian Institute of Chartered Accountants (CICA) and is encouraged to move toward the use of these principles for the preparation of financial plans and budgets.</p> | <p>Partially implemented (as at March 31, 2001). The Government follows PSAB recommendations in preparing the Summary Financial Statements that show the entire operations of the Government as required by PSAB. However, the Government does not currently prepare a financial plan that shows the entire operations of the Government as contemplated by PSAB.</p> |
| <p>1993</p> | <p>12. With regard to strengthening the ability of legislators to hold Crown corporations accountable:</p> <ul style="list-style-type: none"> ◆ Decisions to create Crown corporations should be properly reported to and debated by the Assembly; | <p>Partially implemented (as at March 31, 2001).</p> <p>Legislation now exists for all corporations governed by <i>The Crown Corporations Act, 1993</i>. The Act requires bodies incorporated by Crown corporations or designated subsidiary Crown corporations to table a report outlining the name and reasons for incorporation.</p> |

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|---|--|--|
| | <ul style="list-style-type: none"> ◆ Crown corporations should have the same public reporting requirements as do government departments unless otherwise stated in the mandate of the corporation. | <p>Departments and Crown corporations not governed by <i>The Crown Corporations Act, 1993</i> have no such requirement.</p> <p>The Government expects Treasury Board Crowns to follow reporting requirements similar to government departments.</p> <p>Other Crown corporations do not follow the same public reporting requirements as government departments.</p> |
| 1993 | <p>68. With regard to the Agricultural and Food Products Development and Marketing Council:</p> <p>the Council should monitor the activities of the marketing boards it controls to ensure they comply with authorities and have adequate rules and procedures to safeguard and control their assets.</p> | <p>Partially implemented (as at March 31, 2001). In our 1998 Spring Report we note the Department of Agriculture, the Council and our Office made a number of joint recommendations to improve accountability and reporting practices for the marketing boards.</p> <p>In its Third Report of the 23rd Legislature, tabled in April 1999, PAC concurred with all of the joint recommendations.</p> <p>In our 1999 Fall Report – Volume 2, we state we are pleased with the Department's progress in addressing these recommendations. We indicate that we will continue to monitor their implementation.</p> |
| <p>Sixth Report of PAC - 22nd Legislature – tabled March 29, 1994</p> | | |
| 1994 | <p>3. Your Committee recommends that the Government should move towards disclosing, in the summary financial statements, information on its infrastructure investments.</p> | <p>Partially implemented (as at March 31, 2000). In its 1995 review of the Government's response to PAC's Sixth Report, PAC noted "a Task Force on Reporting Capital Assets had been created under the auspices of PSAB and agreed to encourage the Minister of Finance to monitor the Task Force's progress".</p> <p>In 1997, PSAB recommended a statement of capital assets be prepared as soon as practicable. Since 1998, the Government has provided the information required by PSAB in the notes to the summary financial statements except for its infrastructure of highways, bridges, and dams.</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------------|--|---|
| 1994 | <p>12. Your Committee recommends that the interim report issued by the Government reflect the financial results of the Government as a whole, show the financial results to the interim date compared to what was planned and show the forecast to the end of the year.</p> | <p>Not implemented (as at November 30, 2000). The <i>Province of Saskatchewan: 1999-2000 Mid-Year Financial Report</i> does not reflect the financial results of the Government as a whole or show the financial results to the interim date compared to what was planned. Rather it focuses on the financial activity of the General Revenue Fund.</p> |
| 1994 | <p>15. Your Committee recommends that the Government give consideration to the advisability of introducing legislation to limit the amount of public money that can be committed by the Government to a new project or program without the specific prior approval of the Legislative Assembly.</p> | <p>Not implemented (as at March 31, 2000). The Government has not presented a study to the Committee for consideration.</p> <p>In its August 1994 response to the PAC's Sixth Report, the Government said it believes <i>The Crown Corporations Act, 1993</i> (the Act), addressed this issue for Part II Crown corporations. "Beyond the provisions made through the Act, the Government is not currently in a position to proceed with implementation of this recommendation. However, the Government believes the issue is worthy of study."</p> <p>In its 1995 review of the Government's response, PAC encouraged the Government "to do a study".</p> |
| 1994 | <p>19. Your Committee recommends that the Government provide mandate statements to the Legislative Assembly for each government organization and that those statements be referred to a standing committee for regular review.</p> | <p>Partially implemented (as at March 31, 2001). Agencies that table their annual reports in the Assembly do provide mandate statements setting out their purpose and accountabilities. Those corporations that do not table annual reports in the Assembly do not provide this information.</p> <p>In addition, most annual reports tabled in the Assembly are not referred to a standing committee for review.</p> |

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| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|---|---|--|
| 1994 | <p>30. Your Committee recommends that policies established to deal with Committee recommendations should be documented in the Treasury Board Accounting and Reporting Manual or in a comprehensive manual with similar authority.</p> | <p>Not implemented (as at March 31, 2001). In its August 1994 response to the PAC's Sixth Report, the Government stated the Treasury Board Accounting and Reporting Manual includes "policy-related recommendations as they apply to departments and certain Crown corporations, agencies and boards. This covers a majority of recommendations. Currently, a manual is not maintained to document any other types of recommendations".</p> |
| <p>Seventh Report of PAC - 22nd Legislature – tabled May 10, 1995</p> | | |
| 1995 | <p>1. The Government review whether forecasts of the cash required to meet existing pension liabilities should be provided to the Assembly and included in the Summary Financial Statements.</p> | <p>Partially implemented (as at March 13, 2001). The Department of Finance provided a report to PAC on March 13, 2001 showing how the Government plans to address its future cash requirements for pensions promised.</p> <p>The Government has provided future cash flow information in its unfunded defined benefit pension plans' financial statements or annual reports. However, it has not provided this information in the Summary Financial Statements.</p> |
| 1995 | <p>2. The Government should examine how to disclose more fully, in departmental and Treasury Board agency annual reports, information to describe its investment in infrastructure.</p> | <p>Not implemented (as at March 31, 2000). The Government has not provided a study to the Committee for consideration. In its October 1995 response to PAC's Seventh Report, the Government stated "more work is needed to determine what constitutes useful information respecting infrastructure investment".</p> |
| <p>First Report of PAC – 23rd Legislature – tabled June 16, 1996</p> | | |
| 1996 | <p>5). a. The Government provide the Legislative Assembly with a final, concluding report on the implementation of the Gass Commission [Financial Management Review Commission].</p> <p>b. The report should detail which recommendations have been implemented, which have not been implemented and should be, and what plans are in place to do so; and which</p> | <p>Not implemented (as at March 31, 2001).</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------|---|--|
| | <p>recommendations should not be implemented, and the reasons why not.</p> <p>c. The Government should release background papers, studies and all other material that can be appropriately released along with this report.</p> | |
| 1996 | <p>7. The Government address the concerns raised in Chapter 4 of the Spring 1996 Report, being recommendations regarding the need for: security policies and procedures found at paragraphs 4.31; 4.32; 4.33; better accountability for security found at paragraphs 4.42; 4.43; 4.44; staff security awareness found at paragraphs 4.51; 4.52; 4.53; an IT security assessment found at paragraph 4.61; strengthening controls to protect the confidentiality and integrity of data found at paragraphs 4.70; 4.71; 4.72; 4.73; and approved and tested contingency plans found at paragraphs 4.84; 4.85; and 4.86.</p> | <p>Partially implemented (as at December 14, 1999). Based on our audits of government organizations, there have been improvements in these areas. We will be updating the status of our study in 2002 and report on the results in a future report.</p> |
| 1996 | <p>9. The Government should use consistent estimates for COLA (Cost of Living Adjustments) increases and inflation to calculate the pension liability for its defined benefit pension plans.</p> | <p>Partially implemented (as at March 31, 2000). The Government's defined benefit based pension plans continue to not use consistent estimates for inflation to calculate their pension liabilities.</p> <p>On March 31, 2000, during review of Chapter 8 of our Spring 2000 Report, PAC considered and agreed that the Government should work towards using consistent estimates for inflation for all of its defined benefit plans.</p> |
| 1996 | <p>12. The Department of Health and District Health Boards work together over the next few years to improve needs assessment processes and address those concerns raised by the Provincial Auditor.</p> | <p>Partially implemented (as at March 31, 2000). District Health Boards are working on needs assessments. However, they still need help from the Department and others to: plan for needs assessment over the long-term; to collect and compare key information at all levels and report information that forms a provincial health picture; and analyse health status information and health needs to set priorities for action in their District.</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|------------------------|--|---|
| 1996 | <p>13. The District Health Boards (DHBs) cited need improvement in overseeing senior management and the Department of Health should work towards improving internal reporting to ensure that adequate and timely internal reports are prepared for their board.</p> | <p>Partially implemented (as at March 31, 2000). The majority of Boards now receive accurate and complete internal financial reports which include costs of services and activities. However, the Boards need to improve how they set direction and monitor the Districts' performance.</p> |
| 1996 | <p>PAC concurs:</p> <p>9C.21 DHBs' management should recommend, for board of director approval, proper rules and procedures to safeguard and control their assets.</p> | <p>Partially implemented (as at March 31, 2000). The majority of Boards have approved proper rules and procedures. However, there are still a number of Boards that have not approved proper rules and procedures to safeguard and control their assets.</p> |
| 1996 | <p>PAC concurs:</p> <p>9.51 Management of DHBs should establish and the directors should approve written policies and procedures to govern:</p> <ul style="list-style-type: none"> ◆ the proper authorization and recording of transactions; and ◆ preparation of monthly financial reports. | <p>Partially implemented (as at March 31, 2000). The majority of Boards have approved rules and procedures to govern the authorization and recording of transactions and the preparation of monthly financial statements. However, there are still a few Boards that have not approved these rules and procedures.</p> |
| 1996 | <p>PAC concurs:</p> <p>9C.64 DHBs should establish written rules and procedures for systems development.</p> | <p>Partially implemented (as at March 31, 2000). The majority of Boards have established written rules and procedures for systems development. However, there are still a number of Boards that have not.</p> |
| 1996 | <p>PAC concurs:</p> <p>9C.70 DHBs should have adequate operating agreements with each organization that provides services on behalf of the DHBs.</p> | <p>Implemented in all but one agency (as at March 31, 2000). We found one Board did not have adequate operating agreements.</p> |
| 1996 | <p>PAC concurs:</p> <p>9C.91 DHBs should request the Minister's approval before purchasing hospital equipment costing more than the prescribed limit.</p> | <p>Partially implemented (as at March 31, 2000). Most Boards have requested the Minister's approval before purchasing hospital equipment. However, there are still several Boards that have not.</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|---|---|--|
| 1996 | PAC concurs: 9C.94 DHBs should submit their budgets to the Minister on time. | Partially implemented (as at March 31, 2000). Almost all Boards submit their budgets to the Minister on time. We found two that did not. |
| 1996 | PAC concurs: 9C.136 DHBs should work with the Department, other DHBs and our Office to ensure DHBs are able to provide the Minister and the public the full range of required information. | Partially implemented (as at March 31, 2000). Districts have started to give more information to the Minister and the public. However, the information provided does not meet the full range of requirements in <i>The Health Districts Act</i> . |
| 1996 | 15. The Department of Health consult with the District Health Boards on the issue of preparing lists of payees and the Government report the results of the consultation to the Standing Committee on Public Accounts. | Partially implemented (as at March 31, 2000). The Department has not provided a report to the Committee. Most Boards have prepared and published a list of their payees. However, some have not. |
| Second Report of PAC – 23rd Legislature – tabled April 22, 1997 | | |
| 1997 | PAC concurs: O.1 The Department (of Social Services) should provide workers with complete written guidance to carry out, record and revise case plans. | Partially implemented (as at March 31, 2000). The Department has considered and is continuing to consider our recommendations in its redesign and implementation of its social assistance programs. |
| 1997 | PAC concurs: O.2 The Department (of Social Services) should establish clear criteria to identify clients most likely to benefit from case planning. | Partially implemented (as at March 31, 2000). See O.1 above. |
| 1997 | PAC concurs: O.3 The Department (of Social Services) should provide a system that helps workers consistently record current case planning information and progress toward client goals. | Partially implemented (as at March 31, 2000). See O.1 above |

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| 1997 | <p>PAC concurs:</p> <p>O.4 When a system that captures the necessary information and consistently records case plans is in place, the Department (of Social Services) should evaluate the effects of case planning.</p> | <p>Partially implemented (as at March 31, 2000). See O.1 above</p> |
| 1997 | <p>31. Executive Council provide clarification as to the legislative powers of Crown corporation subsidiary companies, with respect to the selling of real property with a sale price exceeding \$150,000.</p> | <p>Not implemented (as at December 31, 2000).</p> |
| 1997 | <p>PAC concurs:</p> <p>8.33 The Department (of Health) should work with the DHBs to ensure they submit timely Health Plans.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1997 | <p>34. The Department of Health should work with District Health Boards to ensure the District Health Boards submit all periodic reports on time.</p> | <p>Partially implemented (as at March 31, 2000). The Department has issued guidelines to the districts and we note the districts have improved the timing and quality of their quarterly financial reports. In our 2000 Fall Report – Volume 3, we note several of the districts did not submit quarterly financial reports to the Department on time. We also note districts' annual reports did not adequately show program performance compared to plans.</p> |
| 1997 | <p>PAC concurs:</p> <p>8.49 The Department (of Health) should set written rules and procedures for preparing internal financial reports.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1997 | <p>36. The Deputy Minister of Health should approve in writing the rules and procedures for internal financial reports.</p> | <p>Not implemented (as at March 31, 2000).</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
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| 1997 | <p>PAC concurs:</p> <p>8.112 In its annual report to the Legislative Assembly, the Department (of Health) should provide a summary of its financial and operational plan, performance targets, and actual results. This summary should include DHB plans, targets and results.</p> | <p>Partially implemented (as at March 31, 2000). In our 2000 Fall Report – Volume 3, we note the Department improved the quality of its <i>1999 Annual Report</i>. Our review of its annual report showed it sets out its operational goals, objectives and activities to achieve them. However, it does not state whether the Department achieved its goals and objectives. It does not include performance measures or targets for the Department. It does not show what the Department owns and controls.</p> |
| 1997 | <p>PAC concurs:</p> <p>8.113 The Department (of Health) should also work towards providing the Assembly summary information on the costs of DHB services, the health status of residents, and the effectiveness of DHB programs.</p> | <p>Partially implemented (as at March 31, 2000). The Department's <i>1999 Annual Report</i> shows the costs of DHB services but does not show the health status of residents or the effectiveness of DHB programs.</p> |
| 1997 | <p>PAC concurs:</p> <p>11.57 The Department (of Justice) should establish rules and procedures to monitor the costs of large contracts (re: the Correctional Facilities Industries Revolving Fund).</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1997 | <p>PAC concurs:</p> <p>20.21 The Department (of Municipal Government) should require local governments to prepare their financial statements following the standards for local governments recommended by the CICA.</p> | <p>Not implemented (as at May 4, 2001). The Government proposed legislation that requires the adoption of CICA standards for the preparation of local government financial statements.</p> |
| 1997 | <p>PAC concurs:</p> <p>20.63 Saskatchewan Archives Board should have written contracts with the U of S and SPMC.</p> | <p>Not implemented (as at March 31, 2000).</p> |

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|--|--|---|
| Third Report of PAC – 23rd Legislature – tabled April 19, 1999 | | |
| 1999 | 43. The Department of Finance should pay allowances to surviving spouses as required by the members of <i>The Legislative Assembly Superannuation Act, 1979</i> or seek changes to the Act to allow these payments. | Not implemented (as at March 31, 2001). |
| 1999 | 44. The Department of Finance should seek changes to <i>The Members of the Legislative Assembly Superannuation Act, 1979</i> , to provide direction for the handling of profits or losses from annuity underwriting. | Not implemented (as at March 31, 2001). |
| 1999 | PAC concurs: 10.29 Pension plans' statements of investment objectives should include a clear assessment of the risk level acceptable to plan members and the Government. Pension plans' investment objectives should be based on the risk level acceptable to plan members and the Government. | Partially implemented (as at December 31, 2000). Pension plans' statements of investment objectives continue to generally improve. |
| 1999 | PAC concurs: 10.63 The Government should continue to improve the content of its pension plans' annual reports. | Partially implemented (as at December 31, 1999). Pension plans continue to improve the content of their annual reports but more work is needed. We plan to review the progress pension plans have made in improving their annual reports in 2001-2002. |
| 1999 | PAC concurs: 10.67 The Government should study the legislation for its pension plans to decide what type of information should be provided in annual reports and whether it is appropriate for that information to be more consistent. If more consistency in the type of information is not considered appropriate, the Government should explain why. | Not implemented (as at December 31, 1999). We will review pension plans' annual reports in 2001-2002. |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
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| 1999 | <p>47. The Department of Finance look at what measures could be taken to ensure complete compliance with the Provincial Auditor's recommendation that all Government's pension plan annual reports be tabled in the Legislative Assembly.</p> | <p>Partially implemented (as at December 31, 2000). Saskatchewan Government Insurance Superannuation Plan and Saskatchewan Telecommunications Pension Plan need to prepare annual reports for their pension plans. Currently, these plans table only financial statements with the Legislative Assembly.</p> |
| 1999 | <p>PAC concurs:</p> <p>23.16 Districts should set clear direction based on priority health needs in the context of other pressures on the district. The direction set should include goals, specific objectives and performance targets for short and long-term improvements in population health as well as health service needs.</p> | <p>Partially implemented (as at March 31, 2000). Districts are working to set clear direction through goals, objectives, and measures. Few Districts have set performance targets.</p> |
| 1999 | <p>PAC concurs:</p> <p>24.92 The directors, with the help of senior management, should define and document their periodic financial reporting requirements to ensure they receive suitable and timely reports for decision-making.</p> <p>24.93 The [Board of Governors, Uranium City] Hospital should improve its internal financial reports to include: - a full set of financial statements including reports that show what the Board owns and what it owes, and its revenues and its expenditures; - a comparison of actual results for the period to budgeted results for the period using the accrual basis of accounting; - an explanation of major variances between year-to-date actual and year-to-date budget; - a projection of revenue and expenses to the end of the year based on current information; and actual amounts of the prior year for comparison purposes.</p> <p>24.94 The [Board of Governors, Uranium City Hospital] Hospital should establish a process to ensure the accuracy and reliability of its accounting records.</p> | <p>Not implemented (as at March 31, 2000).</p> |

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|-----------------|--|---|
| | 24.95 The [Board of Governors, Uranium City Hospital] Hospital's annual financial statements should present a comparison of actual results with planned results. | |
| 1999 | <p>PAC concurs:</p> <p>24.104 The [Board of Governors, Uranium City] Hospital should pay Board members using rates authorized by Order in Council.</p> | Not implemented (as at March 31, 2000). |
| 1999 | <p>PAC concurs:</p> <p>24.107 The Board [of directors] should submit to the Minister the monthly information required by <i>The Hospital Standards Act</i>.</p> | Not implemented (as at March 31, 2000). |
| 1999 | <p>PAC concurs:</p> <p>12.20 The [Agricultural and Food Products Development and Marketing] Council should require its marketing and development agencies to provide producers with annual reports containing audit reports on each agency's: financial statements; rules and procedures to safeguard and control its assets; and compliance with authorities.</p> <p>12.21 The [Agricultural and Food Products Development and Marketing] Council should require its marketing and development agencies to provide a comparison of actual results to planned results in each agency's audited financial statements; and to include as a supplement to each agency's annual report a list of persons who received money from the agency and the amount. This list should be available to producers upon request.</p> | <p>Partially implemented (as at March 31, 2001). In our 1998 Spring Report we note the Department of Agriculture and Food, the Council and our Office made a number of joint recommendations to improve accountability and reporting practices for the marketing boards.</p> <p>In its Third Report of the 23rd Legislature, tabled in April 1999, PAC concurred with all of the joint recommendations.</p> <p>In our 1999 Fall Report – Volume 2, we state we are pleased with the Department's progress in addressing these recommendations. We indicate that we will continue to monitor their implementation.</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------------|---|---|
| | <p>12.22 The [Agricultural and Food Products Development and Marketing] Council after consultation with each marketing and development agency should decide what categories of persons should be disclosed and the threshold amounts that require disclosure to ensure appropriate accountability.</p> <p>12.23 On receiving these annual reports and supplementary reports, the [Agricultural and Food Products Development and Marketing] Council should review the reports to ensure they include all required information and follow up on areas requiring the Council's attention.</p> <p>12.24 The [Agricultural and Food Products Development and Marketing] Council's annual report to the Assembly should include summary financial information to show the total activities of the agencies under the supervision of the [Agricultural and Food Products Development and Marketing] Council and that the content of the summary financial information be determined in consultation with the Department and the Provincial Auditor.</p> | |
| 1999 | <p>PAC concurs:</p> <p>11.62 The [Regional] Colleges' internal reports should show the cost of services and activities, whether the services provided achieved the intended outcomes, and the degree of compliance with the law and other authorities.</p> | <p>Partially implemented (as at June 30, 2000). The Regional Colleges are making progress on improving performance measurement and reporting. The Colleges continue to work on identifying key performance measures and developing systems to track information on them.</p> |
| 1999 | <p>59. In consideration of the recommendation made at paragraphs 18.21, 18.22, 18.23 and 18.24, concerning the reporting responsibilities and expectations the Department of Education has for school divisions under Section 282 of the <i>Education Act, 1995</i>, your Committee recommends the following to the Legislative Assembly:</p> | <p>Not implemented (as at March 31, 2001). The Department plans to collaboratively develop the education sector framework as part of the implementation of the government-wide accountability framework.</p> |

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| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------------|---|--|
| | The Department of Education should continue working with the locally elected school boards and other stakeholders to improve public accountability of school divisions with respect to the goals of education. | |
| 1999 | 60. The Department should require school divisions to prepare their financial statements following the standards recommended by the [The Institute Chartered of Accountants] CICA. | Partially implemented (as at March 31, 2001). The Department has approved in principle the draft Saskatchewan Association of School Business Officers Manual. This manual requires school division to prepare its financial statements following CICA generally accepted accounting principles. |
| 1999 | 61. Your committee concurs with recommendation 3-3, and recommends to the Legislative Assembly the following: The Department of Education should continue to improve the contents of its annual reports. | Not implemented (as at March 31, 2001). |
| 1999 | PAC concurs: 14.21 The Department [of Environment & Resource Management] should define and document its operational and compliance reporting requirements. | Not implemented (as at March 31, 2000). |
| 1999 | PAC concurs: 14.22 The Department [of Environment & Resource Management] should follow its established rules and procedures for preparing all of its internal financial reports. | Partially implemented (as at March 31, 2000). During 1999-2000, the Department implemented a new financial management system to help prepare internal financial reports that are consistent with its established rules and procedures. |
| 1999 | PAC concurs: 14.29 The Department [of Environment & Resource Management] should keep complete records of its capital assets. The Department [of Environment & Resource Management] should also: - periodically reconcile its capital assets records to its financial records; - determine if the risk of loss of its capital assets is at an acceptable level; and - include information about its capital | Partially implemented (as at March 31, 2000). During 1999-2000, the Department reconciled capital asset additions in its capital asset records to its financial records. The Department now provides information about its capital asset purchases in its 1999-2000 annual report. The Department also inspected a sample of capital assets to ensure the Department's records are complete. It also inspected a sample of capital assets from its records to ensure that the items existed. However, these |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
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| | assets in its annual report. | procedures were not sufficient to ensure the capital asset records agreed to the financial records. |
| 1999 | <p>62. In consideration of the recommendation made at paragraph 1.48, that all government agencies should make public a list of persons who have received money from them, your Committee makes the following recommendation to the Legislative Assembly:</p> <p>The Provincial Controller work co-operatively with the agencies involved, the affected departments and the Provincial Auditor, to develop a process that will achieve the required degree of public disclosure and report back to the Public Accounts Committee.</p> | <p>Partially implemented (as at March 31, 2000). Many government organizations do not make public a list of persons who have received money from them.</p> <p>In Chapter 15 of our 1999 Fall Report – Volume 2 and in Chapter 14 of our 2000 Fall Report – Volume 3, we set out the process we recommend that PAC and the Standing Committee on Crown Corporations should follow when deciding the required public disclosure for government agencies.</p> <p>On June 22, 2000, the Provincial Comptroller tabled a report with PAC setting out his views on a process to achieve the required degree of public disclosure.</p> |
| 1999 | <p>63. In consideration of recommendation 19-1, concerning the collection of anonymous donations from political parties by the Elections Office, it was moved by Mr. Shillington:</p> <p>The Electoral office consider the option posed by the Provincial Auditor, which is to request that the Board of Revenue of Commissioners cancel the collection of any anonymous donations for 1996 and the six prior calendar years.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1999 | <p>PAC concurs:</p> <p>21.28 The Department [of Justice] should base its contingency plan on an analysis of the risks and the importance of each program and service.</p> <p>21.29 The Department [of Justice] should test and approve its contingency plan and then store it in a safe place.</p> | <p>Not implemented (as at March 31, 2000).</p> |

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|-----------------|--|--|
| 1999 | <p>PAC concurs:</p> <p>11.29 The Department [of Justice] should document and consistently apply its rules and procedures to ensure all estimates and customer quotes for large contracts are reviewed and approved by a second person.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1999 | <p>PAC concurs:</p> <p>7-1 We recommend the Department [of Justice] should improve its procedures for ensuring the accuracy and integrity of its court information system.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1999 | <p>65. That the Department of Justice should review its procedures for collecting fines and further, that procedures be developed to ensure that when repeat offenders appear in court, the sentencing Judge will be informed if previous fines are unpaid.</p> | <p>Partially implemented (as at March 31, 2000). The Department has reviewed its procedures and has decided it is not practical to ensure that when repeat offenders appear in court, the sentencing Judge will be informed if previous fines are unpaid.</p> |
| 1999 | <p>PAC concurs:</p> <p>14.1 We recommend that the Department of Labour should continue to improve its annual report.</p> | <p>Not implemented (as at March 31, 2000).</p> |
| 1999 | <p>67. In consideration of recommendation 10-2, concerning the inability of the Auditor's office to discharge its duty with respect to the First Nations Fund, your committee noted that there had been no progress towards resolution of this issue since it was first raised in Chapter 9 of the Spring 1998 Report of the Provincial Auditors (see above). After careful consideration of the issues surrounding this dispute, your Committee came to the conclusion that legislative changes are necessary. Therefore, you Committee recommends the following to the Legislative Assembly:</p> <p>That the Public Accounts Committee recommend that Legislation be amended to clarify the responsibilities of the trustees of the First Nations Fund and to</p> | <p>Not implemented (as at December 31, 2000). Legislation has not been amended. However, in December 2000, we received full access to the Fund's accounts and the appointed auditor's files.</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------|---|--|
| | have the fund audited in accordance with the requirements of the Provincial Auditor. | |
| 1999 | PAC concurs: 15.24 The [Regional] colleges should prepare, test, and approve a written contingency plan. | Partially implemented (as at June 30, 2000). One Regional College needs to improve its contingency planning. |
| 1999 | 68. The Department of Post secondary Education and Skills training should verify critical information on student loan applications. | Partially implemented (as at March 31, 2001). The Department has improved its procedures for verifying some of the critical information on student loan applications. However, the Department needs to improve how it verifies other critical information on student loan applications. |
| 1999 | 70. The Department of Post Secondary Education and Skills Training bring its planning efforts that focus on components of the Post-Secondary Education and Skills Training sector, then report publicly against this sector-wide plan. | Partially implemented (as at March 31, 2001). The Department has prepared a draft sector strategic plan. |
| 1999 | 71. The Department of Post secondary education and Skills Training should continue to improve its annual report. | Partially implemented (as at March 31, 2001). The Department's 2000 Annual Report incorporates clearer objectives and some performance measures. |
| 1999 | PAC concurs: 15-1 We recommend the [Public Service Commission] PSC continue to improve its annual report. | Partially implemented (as at March 31, 2000). PSC does not yet report on its outcomes achieved. |
| 1999 | PAC concurs: 9-2 We continue to recommend the [Saskatchewan Liquor and Gaming] Authority should update its written contingency plan and test the plan. | Partially implemented (as at March 31, 2000). Since 1999-2000, Saskatchewan Liquor and Gaming Authority has made progress in updating their contingency plan but they need to test their plan. |

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| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|------------------------|--|--|
| 1999 | <p>PAC concurs:</p> <p>9-3 We continue to recommend the [Saskatchewan Liquor and Gaming] Authority should fully document its rules and procedures for its computer systems operations and ensure staff understand those rules and procedures.</p> | <p>Partially implemented (as at March 31, 2000). Since 1999-2000, Saskatchewan Liquor and Gaming Authority still has not fully documented its computer procedures and rules.</p> |
| 1999 | <p>90. Your committee concurs with the recommendation 21-8, and recommends the following to the Legislative Assembly:</p> <p>The Government should table the financial statements of the Northern Enterprise Fund Inc. in the Legislative Assembly.</p> | <p>Not implemented (as at December 31, 2000).</p> |
| 1999 | <p>97. In consideration of the recommendation made at paragraph 2.29, concerning the question of public disclosure of persons (other than injured workers) who receive money from the [Workers' Compensation Board] WCB, your Committee recommends the following to the Legislative Assembly:</p> <p>The [Workers' Compensation Board] WCB work co-operatively with the Provincial Auditor to consider alternative public disclosure requirements and report back to the Public Accounts Committee at a future meeting.</p> | <p>Not implemented (as at December 31, 2000). We have met with WCB's management to discuss alternative public disclosure requirements for the WCB's payee information. The WCB's management told us the WCB does not consider payee information an effective accountability tool. Management also told us the better alternative is for our Office to provide assurance to the Legislative Assembly on the WCB's specific rules and procedures for buying goods and services and setting salary grids for staff and management. While we agree Members of the Legislative Assembly (MLAs) would find this information useful, we do not think this information alone would be sufficient to meet the MLAs objectives for wanting payee information.</p> |
| 1999 | <p>PAC concurs:</p> <p>22.48 In its annual report to the Legislative Assembly, the Department [of Social Services] should describe how the Department manages the key issues it faces.</p> | <p>Not implemented (as at March 31, 2000).</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|--------------------------------|--|--|
| 1999 | PAC concurs: 22.49 The annual report should provide a summary of the Department's [of Social Services] financial and operational plans, performance targets, and actual results. | Not implemented (as at March 31, 2000). |
| 1999 | PAC concurs: 8-1 We recommend the Department [of Social Services] should improve its records and document its procedures to ensure single parents receiving social assistance pursue child support. | Not implemented (as at March 31, 2000). |
| 1999 | PAC concurs: 8-3 We recommend that the Department [of Social Services] should ensure that CBOs submit financial reports to the Department and submit them on time as required. | Partially implemented (as at March 31, 2000). Several CBOs still do not submit financial reports to the Department on time as required. |
| 1999 | PAC concurs: 2.22 The [Workers' Compensation Board] WCB should continue to improve its published annual report by including: clear measurable objectives; a comparison of key performance indicators and targets to its actual results; and a discussion and analysis of its success to date in achieving its goals and objectives. | Not implemented (as at December 31, 2000). We plan to review WCB's 2000 annual report in 2001-2002. |

Exhibit 2 – List of Recommendations that the Standing Committee on Public Accounts requested the Legislative Assembly to refer to the Standing Committee on Crown Corporations

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|---|--|---|
| Second Report of PAC – 23rd Legislature – tabled April 22, 1997 | | |
| 1997 | <p>17. The Legislative Assembly request the Standing Committee on Crown Corporations to examine whether the Crown Investments Corporation of Saskatchewan should ensure that the Government's public policy objectives for CIC and Part II Crown corporations are clearly defined and presented to the Legislative Assembly for scrutiny.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives, including public policy objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations</i>. The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| 1997 | <p>18. The Legislative Assembly request the Standing Committee on Crown Corporations to examine whether the Crown Investments Corporation of Saskatchewan should provide a summary of its plans and its subsidiaries to the Assembly for use by the Standing Committee on Crown Corporations.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary</i></p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
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| | | <p><i>Crown Corporations.</i> The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| 1997 | <p>19. The Legislative Assembly request the Standing Committee on Crown Corporations to examine whether the annual reports of the Crown Investments Corporation of Saskatchewan and its subsidiary Crown corporations should contain a comparison of planned activities to actual results.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations.</i> The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| <p>Third Report of PAC – 23rd Legislature – tabled April 19, 1999</p> | | |
| 1999 | <p>41. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendations made in Chapter 6 of the Fall 1996 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, as they relate to the Crown Investments Corporation of Saskatchewan, its subsidiaries, and agencies.</p> <p>Of the recommendations included in that chapter, the following recommendation have not been fully implemented.</p> | |

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| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------|--|---|
| | 6.16 All government agencies should make public a list of persons who have receive money from them. | Not implemented (as at December 31, 2000). |
| 1999 | <p>50. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 4.14 of the Fall 1996 Report of the Provincial Auditor to the Standing Committee on Crown Corporations or its review and consideration.</p> <p>4.14 [Crown Investments Corporation] CIC should continue to improve its annual report and the annual reports of its subsidiaries by including full comparisons of planned to actual results.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations</i>. The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| 1999 | <p>51. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 4.18 of the Fall 1996 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration.</p> <p>4.18 [Crown Investments Corporation] CIC and its subsidiary Crown corporations should provide the Assembly with a list of persons who received public money.</p> | Not implemented (as at December 31, 2000). |
| 1999 | <p>52. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraphs 4.23, 4.31, 4.38, 4.53, 4.104 and 4.109 of the Fall 1996 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration.</p> | |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------|--|--|
| | <p>Of these recommendations, the following recommendations have not been fully implemented.</p> <p>4.104 We continue to recommend CIC should ensure public policy objectives for CIC and its subsidiary Crown corporations are prepared and presented to the Crown Corporations Committee for review.</p> <p>4.109 We continue to recommend CIC should establish and document standard assumptions for use by its subsidiary Crown corporations.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives, including public policy objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations</i>. The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> <p>Not implemented (as at December 31, 2000).</p> |
| 1999 | <p>PAC concurred with our original recommendation, then subsequently requested the Legislative Assembly to refer the following subsequent recommendation on the same matter to the Standing Committee on Crown Corporations.</p> <p>8.30 [Crown Investments Corporation] CIC should continue to improve its annual report and the annual reports of its subsidiaries by including full comparisons of planned to actual results.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for</i></p> |

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| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------|---|--|
| | | <i>Annual Reports of CIC and Subsidiary Crown Corporations.</i> The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard. |
| 1999 | <p>PAC concurred with our original recommendation, then subsequently requested the Legislative Assembly to refer the following subsequent recommendation on the same matter to the Standing Committee on Crown Corporations.</p> <p>8.37 [Crown Investments Corporation] CIC and its subsidiaries should: publish a list of persons who received money from them and the amounts the persons received following the PAC's current minimum disclosure amounts; or discuss different public disclosure requirements with the PAC or, if the Assembly so directs, with the Crown Corporations Committee.</p> | Not implemented (as at December 31, 2000). |
| 1999 | <p>74. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 6.30 of the Fall 1997 Report of the Provincial Auditor (Volume 2) to the Standing Committee on Crown Corporations for its review and consideration.</p> <p>6.30 SaskEnergy should provide the Assembly with a list of persons who received public money and the amounts.</p> | Not implemented (as at December 31, 2000). |
| 1999 | <p>76. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 11.19 of the Fall 1997 Report of the Provincial Auditor (Volume 2) to the Standing Committee on Crown Corporations for its review and consideration.</p> <p>11.19 The [Saskatchewan Government Growth Fund Management] Corporation should include comparisons of planned to actual results in its own annual report and in the annual reports of the fund companies.</p> | Not implemented (as at December 31, 2000). |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|--------------------------------|--|---|
| 1999 | <p>77. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 11.23 of the Fall 1997 Report of the Provincial Auditor (Volume 2) to the Standing Committee on Crown Corporations for its review and consideration.</p> <p>11.23 The [Saskatchewan Government Growth Fund Management] Corporation should provide the Assembly with a list of persons who received public money and the amounts.</p> | <p>Not implemented (as at December 31, 2000).</p> |
| 1999 | <p>78. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 7.29 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, to determine whether SGI, the Saskatchewan Auto Fund and SGI Canada Insurance Service Ltd. should include a comparison of planned performance to actual results in their annual reports.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations</i>. The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| 1999 | <p>79. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 7.35 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, to examine whether SGI, Saskatchewan Auto Fund and SGI Canada Insurance Service Ltd. Should publish a list of persons who received money from them and amounts the person received.</p> | <p>Not implemented (as at December 31, 2000).</p> |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|--------------------------------|---|---|
| 1999 | <p>80. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 5.18 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations and ask should the Saskatchewan Opportunities Corporation ensure its annual report include a comparison of planned and to actual results.</p> <p>5.18 [Saskatchewan Opportunities Corporation] SOCO should ensure its annual report includes a comparison of planned results to actual results.</p> | <p>Partially implemented (as at December 31, 2000). In 1997, CIC introduced the Balanced Scorecard as a performance measurement tool. Each corporation sets objectives.</p> <p><i>CIC's 1998 Annual Report</i> notes that once objectives, measures and targets are developed and approved, the Balanced Scorecard will be used to communicate, review, update and promote each Crown's performance.</p> <p>In 2000, CIC introduced a <i>Performance Reporting and Disclosure Policy for Annual Reports of CIC and Subsidiary Crown Corporations</i>. The policy, expected to be fully implemented for 2002 annual reports, establishes minimum standards of annual report disclosure that should enable legislators and the public to better understand and assess the performance of CIC and its subsidiary Crowns via the Balanced Scorecard.</p> |
| 1999 | <p>81. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 5.21 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, to determine whether Saskatchewan Opportunities Corporation should publish a complete list of persons who received money from them and the amounts the persons received.</p> | <p>Not implemented (as at December 31, 2000).</p> |
| 1999 | <p>82. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraphs 1.49 and 1.52, of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration.</p> <p>Of these recommendations, the following recommendation has not been fully implemented.</p> | |

| PAC REPORT YEAR | OUTSTANDING RECOMMENDATION | STATUS |
|-----------------------|---|--|
| | 1.52 SaskPower and its subsidiaries should: publish a list of persons who received money from them and the amounts the persons received following the PAC's current minimum disclosure amounts; or discuss different public disclosure requirements with the PAC or, if the Assembly so directs, with the Crown Corporations Committee. | Not implemented (as at December 31, 2000). |
| 1999 | 93. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 6.30 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, to examine whether (SaskTel) Holdco should continue to improve its annual report to clearly report on the achievement of its plan. | Partially implemented (as at December 31, 2000). SaskTel Holdco is making improvements to its annual report consistent with the requirements of CIC's Public Reporting and Disclosure Policy for Annual Reports of CIC subsidiary Crown corporations. |
| 1999 | 95. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 6.40 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration, to examine whether (SaskTel) Holdco and its subsidiaries should publish a list of persons who received money from them and amounts the persons received. | Not implemented (as at December 31, 2000). |
| 1999 | 96. The Legislative Assembly refer the subject matter of the Provincial Auditor's recommendation made at paragraph 4.32 of the Spring 1998 Report of the Provincial Auditor to the Standing Committee on Crown Corporations for its review and consideration. 4.32 [Saskatchewan Transportation Corporation] STC should: publish a list of person who received money from them and the amounts the persons received following the PAC's current minimum disclosure amounts; or discuss different public disclosure requirements with the PAC or, if the Assembly so directs, with the Crown Corporations Committee. | Not implemented (as at December 31, 2000). |

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