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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 its recent accomplishments. Also, in the Exhibit to the chapter, we set out the status of outstanding recommendations of the Committee. Reviewing these outstanding recommendations provides the 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 members of 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, for 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 nearly 300 organizations, including departments, boards, and Crown corporations (see Appendix 2 to this Report for a list of these organizations).

The Committee's main objective is to discuss and recommend actions to be taken on issues that are raised by Committee members and by our Office. To meet its responsibilities, the Committee examines and evaluates the activities of all government departments, agencies, and Crown corporations included in the public accounts. It also reviews the issues raised in our reports on the results of our work at government organizations.

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

The Committee formally reports its findings and recommendations to the Assembly in written reports.

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 discussions and recommendations to the Assembly result in a more open and accountable government and in 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 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 work of the Committee contributes to the public's confidence in our system of government.

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 web site – <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 Gantefer
- ◆ Debbie Higgins

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

Key Committee accomplishments

In this section, we describe certain accomplishments of the Committee since the spring of 2001. During this time, the Committee continued its review of a number of our reports on the results of our work at government organizations. These include all of our reports from our 1999 Spring Report to our 2000 Fall Report (Volumes 1, 2 and 3). The Committee also began its review of our 2001 Spring Report and our 2001 Fall Report (Volumes 1 and 2). During 2001-2002, the Committee met 12 times to discuss our reports. The Committee has made good progress in reviewing our reports. It has not yet prepared a Report to the Assembly setting out its recommendations resulting from its review of these reports.

The Committee's last report setting out recommendations, other than for changes to our Act, is the Committee's Third Report of the 23rd Legislature which was presented on April 19, 1999. That Report contains over 280 recommendations. The Assembly concurred in the Report. The Government responded to the Report on February 15, 2000.

At this time, the Committee has not yet completed or reported on its review of the following reports of the work of our Office at government organizations:

- ♦ 1999 Spring Report – one chapter outstanding;
- ♦ 1999 Fall Report (Volume 2) – one chapter outstanding;
- ♦ 2000 Fall Report (Volume 2);
- ♦ 2001 Spring Report – one chapter outstanding; and
- ♦ 2001 Fall Report (Volumes 1 and 2).

Status of recommendations of the Committee

The Committee's reports during the previous five years contain 374 recommendations. Some of these recommendations may take a number of years to implement. We note that as of March 2002, the Government has fully implemented 78% (March 2001 – 75%) of the Committee's recommendations. Also, it has partially implemented 61% (March 2001 – 55%) of the remaining recommendations.

The Committee has asked us to monitor compliance with its recommendations and to report on their status. In the Exhibit, we provide an update on the status of the Committee's recommendations. The Exhibit lists all of the Committee's recommendations that are not yet fully implemented.

Key terms used in the Exhibit

Each recommendation in the Exhibit includes a reference to a "PAC Report Year". This reference is to the year that the Committee first made the recommendation. In the "Outstanding Recommendation" column of the Exhibit, we set out those recommendations that the Government has not yet fully implemented. Starting with the 23rd Legislature, the Committee's reports contain two types of recommendations. They are:

1. **Committee recommendations** on which the Committee expects an official response from the Government. In the Exhibit, these recommendations are identified by a bold number (e.g., **3**) preceding them.
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. 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 Exhibit, these recommendations are identified by a non-bolded number (e.g., 10.46) preceding them. The non-bolded numbers reflect the chapter and paragraph number of our related report.

For each outstanding recommendation, we assess the status of the recommendation. We indicate the date of our assessment in parentheses. Generally, the date of our last assessment is based on the timing of our most recent audit work. We list the status of each recommendation as either not implemented or partially implemented.

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

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

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 Committee expects the Government's response to:

- ◆ 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.

Summary

Increasingly, the Committee's discussions relate to broader issues including strategic plans, key risks to achieving goals and objectives, and performance measurement. We congratulate the Committee on its efforts to foster a more open and accountable government and better management of government operations.

We intend to continue helping the Committee carry out its important responsibilities. We will encourage the implementation of the Committee's recommendations. In future reports, we will continue to monitor the status of its recommendations.

Exhibit – Status 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, 2002). 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, 2002). 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. (as at March 31, 2002). 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>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</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
		<p>multi-year, government-wide planning 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>
1993 (3 rd) 1994 (6 th)	<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 Board (PSAB) 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, 2002). 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>
1993	<p>12. With regard to strengthening the ability of legislators to hold Crown corporations accountable:</p>	<p>Partially implemented (as at March 31, 2002).</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<p>◆ Decisions to create Crown corporations should be properly reported to and debated by the Assembly;</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> <p>Departments and Crown corporations not governed by <i>The Crown Corporations Act, 1993</i> have no such requirement.</p>
	<p>◆ Crown corporations should have the same public reporting requirements as do government departments unless otherwise stated in the mandate of the corporation.</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>
Sixth Report of PAC - 22nd Legislature – tabled March 29, 1994		
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, 2002). 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. The Government continues to gather the outstanding information and plans to include information on highways and bridges in 2002.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1994	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.	Not implemented (as at March 31, 2002). The <i>Province of Saskatchewan: 2001-2002 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.
1994	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.	Not implemented (as at March 31, 2002). The Government has not presented a study to the Committee for consideration. In its August 1994 response to the PAC's Sixth Report, the Government said it thinks <i>The Crown Corporations Act, 1993</i> (the Act), addressed this issue for Part II Crown corporations. It said "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." In its 1995 review of the Government's response, PAC encouraged the Government "to do a study".
1994	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.	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. In addition, most annual reports tabled in the Assembly are not referred to a standing committee for review.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1994	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.	Not implemented (as at March 31, 2002). 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".
Seventh Report of PAC - 22nd Legislature – tabled May 10, 1995		
1995	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.	Partially implemented (as at March 31, 2002). 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. 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.
1995	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.	Not implemented (as at March 31, 2002). 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". The Government provides some information about its investment in infrastructure in note 5 of the General Revenue Fund financial statements and note 4 of the summary financial statements for the year ended March 31, 2001. The Government plans to include more information in these financial statements for 2002.
First Report of PAC – 23rd Legislature – tabled June 16, 1996		
1996	5). a. The Government provide the Legislative Assembly with a final,	Not implemented (as at March 31, 2002).

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<p>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 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>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>	<p>Partially implemented (as at December 31, 2001). The Government's defined benefit based pension plans continue to not use consistent estimates for inflation to calculate their pension liabilities.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1996	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.	Partially implemented (as at March 31, 2001). 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.
1996	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.	Partially implemented (as at March 31, 2001). 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.
1996	PAC concurs: 9C.21 DHBs' management should recommend, for board of director approval, proper rules and procedures to safeguard and control their assets.	Partially implemented (as at March 31, 2001). 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.
1996	PAC concurs: 9.51 Management of DHBs should establish and the directors should approve written policies and procedures to govern: <ul style="list-style-type: none"> ♦ the proper authorization and recording of transactions; and ♦ preparation of monthly financial reports. 	Partially implemented (as at March 31, 2001). 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.
1996	PAC concurs: 9C.64 DHBs should establish written rules and procedures for systems development.	Partially implemented (as at March 31, 2001). The majority of Boards have established written rules and procedures for systems development. However, there are still a number of Boards that have not.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1996	PAC concurs: 9C.70 DHBs should have adequate operating agreements with each organization that provides services on behalf of the DHBs.	Implemented in all but one Board (as at March 31, 2001). We found one Board did not have adequate operating agreements.
1996	PAC concurs: 9C.91 DHBs should request the Minister's approval before purchasing hospital equipment costing more than the prescribed limit.	Partially implemented (as at March 31, 2001). Most Boards have requested the Minister's approval before purchasing hospital equipment. However, there are still several Boards that have not.
1996	PAC concurs: 9C.94 DHBs should submit their budgets to the Minister on time.	Partially implemented (as at March 31, 2001). Almost all Boards submit their budgets to the Minister on time.
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, 2001). 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, 2001). 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, 2001). 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, 2001). See O.1 above.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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, 2001). See O.1 above
1997	PAC concurs: 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.	Partially implemented (as at March 31, 2001). See O.1 above
1997	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.	Not implemented (as at March 31, 2002).
1997	PAC concurs: 8.33 The Department (of Health) should work with the DHBs to ensure they submit timely Health Plans.	Partially implemented (as at March 31, 2001). Almost all DHB's submit timely Health Plans.
1997	34. The Department of Health should work with District Health Boards to ensure the District Health Boards submit all periodic reports on time.	Partially implemented (as at March 31, 2001). 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 2001 Fall Report – Volume 2, we note districts' annual reports did not adequately show program performance compared to plans.
1997	36. The Deputy Minister of Health should approve in writing the rules and procedures for internal financial reports.	Not implemented (as at March 31, 2001).

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1997	PAC concurs: 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.	Partially implemented (as at March 31, 2001). In our 2001 Fall Report – Volume 2, 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 key risks and how risks are managed. It does not include performance targets for the Department. It does not show what the Department owns and controls.
1997	PAC concurs: 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.	Partially implemented (as at March 31, 2001). The Department's <i>2001 Annual Report</i> shows the costs of DHB services but does not show the health status of residents or the effectiveness of DHB programs.
1997	PAC concurs: 20.63 Saskatchewan Archives Board should have written contracts with the U of S and SPMC.	Partially implemented (as at March 31, 2001). The Saskatchewan Archives Board has obtained an agreement with SPMC but not the U of S.
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, 2002).
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, 2002).

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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, 2001). 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 2002-2003.
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 2002-2003.
1999	PAC concurs: 23.16 District Health Boards 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.	Partially implemented (as at March 31, 2001). Districts are working to set clear direction through goals, objectives, and measures. Few Districts have set performance targets.
1999	PAC concurs: 24.92 The directors [of Board of Governors, Uranium City Hospital], 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.	Not implemented (as at March 31, 2001).

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<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>	
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>	Partially implemented (as at June 30, 2001). The Regional Colleges continue to make 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 in conjunction with the Department.
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>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.</p>	Not implemented (as at March 31, 2002). The Department is working with school divisions to improve public accountability with respect to the goals of education.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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, 2002). The Department continues to work with the Saskatchewan Association of School Business Officers in implementing a new manual. This manual requires school divisions 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, 2002).
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, 2001).
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, 2001). 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. The Department has also undertaken a project to improve its budgeting and forecasting model.
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 assets in its annual report.	Partially implemented (as at March 31, 2001). During 2000-2001, 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 2000-2001 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 procedures were not sufficient to ensure the capital asset records agreed to the financial records.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	<p>PAC concurs:</p> <p>64. The Electoral Office should issue directives requiring political parties' auditors to submit audit reports to the Electoral Office that indicate whether all contributions received and all expenses incurred by the political parties are reported in their returns; and requiring candidates to use specific procedures to receive and disburse money and to submit audit reports to the Electoral Office that indicate whether candidates have complied with those procedures.</p>	Not implemented (as at March 31, 2002).
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>	Not implemented (as at March 31, 2001).
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>	Not implemented (as at March 31, 2001).
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>	Partially implemented (as at March 31, 2001). 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.
1999	<p>PAC concurs:</p> <p>14.1 We recommend that the Department of Labour should continue to improve its annual report.</p>	Not implemented (as at March 31, 2001).
1999	<p>67. In consideration of recommendation 10-2, concerning the inability of the Auditor's office to discharge its duty with</p>	Not implemented (as at March 31, 2002). Legislation has not been amended. However, since December 2000, we have

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<p>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 have the fund audited in accordance with the requirements of the Provincial Auditor.</p>	<p>been receiving full access to the Fund's accounts and the appointed auditor's files.</p>
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, 2002). 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 individual components of the Post-Secondary sector together to form a plan for the entire sector, then report publicly against this sector-wide plan.	Partially implemented (as at March 20, 2002). The Department has prepared a sector strategic plan. It expects to report publicly against the plan subject to Cabinet approval.
1999	71. The Department of Post-Secondary Education and Skills Training should continue to improve its annual report.	Partially implemented (as at March 20, 2002). The Department's 2001 Annual Report incorporates clearer objectives and some performance measures.
1999	<p>PAC concurs:</p> <p>15-1 We recommend the [Public Service Commission] PSC continue to improve its annual report.</p>	Partially implemented (as at March 31, 2000). At this date, PSC does not yet report on its outcomes achieved.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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, 2001). Since 1999-2000, Saskatchewan Liquor and Gaming Authority has made progress in updating its contingency plan but further updates are required and it needs to test its plan.
1999	PAC concurs: 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.	Partially implemented (as at March 31, 2001). Since 1999-2000, Saskatchewan Liquor and Gaming Authority still has not fully documented its computer procedures and rules and taken steps to ensure staff understand those rules and procedures.
1999	PAC concurs: 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.	Not implemented (as at March 31, 2001).
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, 2001).
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, 2001).
1999	PAC concurs: 8-3 We recommend that the Department [of Social Services] should ensure that community based organizations (CBOs) submit financial reports to the Department and submit them on time as required.	Partially implemented (as at March 31, 2001). Several CBOs still do not submit financial reports to the Department on time as required.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	<p>PAC concurs:</p> <p>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.</p>	<p>Not implemented (as at December 31, 2000). We plan to review WCB's 2000 annual report in 2001-2002.</p>