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Executive summary

In this chapter, we recommend the Saskatchewan Property Management Corporation (SPMC) develop, test, and approve a disaster recovery plan. Many government agencies rely upon SPMC for services. Disaster recovery plans ensure the continuity of its operations if disaster strikes.

In addition, SPMC needs to improve the contents of its annual report. In recent years, SPMC has made a number of improvements to its report. Further improvements that set out the extent to which it has achieved its plans are necessary.

Introduction

The Saskatchewan Property Management Corporation (SPMC) operates under the authority of *The Saskatchewan Property Management Corporation Act*. SPMC provides accommodation and commercial services to government departments, Crown corporations, boards, agencies, and commissions as well as to other levels of government and various non-government organizations.

SPMC's 2002 financial statements show SPMC had revenues of \$224 million, a net loss of \$0.2 million, and held assets of \$449 million at March 31, 2002.

Our audit conclusions and findings

Our Office worked with Deloitte & Touche LLP, the appointed auditor for SPMC, using the framework recommended in the *Report of the Task Force on Roles, Responsibilities, and Duties of Auditors* (to view a copy of this report, see our web site at <http://www.auditor.sk.ca/rrd.html>). The appointed auditor and our Office formed the following opinions:

In our opinion, for the year ended March 31, 2002:

- ◆ **SPMC's financial statements are reliable;**
- ◆ **SPMC had adequate rules and procedures to safeguard and control its assets except that SPMC needs a disaster recovery plan; and**
- ◆ **SPMC complied with the authorities governing its activities relating to financial reporting, safeguarding assets, revenue raising, spending, borrowing, and investing.**

We also report one other matter for the attention of the Legislative Assembly.

Disaster recovery plan needed

SPMC needs a disaster recovery plan.

SPMC relies on a number of computer systems to deliver its services to customers and to manage its financial affairs. As a result, it is important that SPMC's computer systems are available to ensure the continuity of SPMC'S operations.

SPMC safeguards its data in various ways but does not have a written and tested plan to minimize the impact of a disaster on it or its customers. SPMC should develop, test, and approve a disaster recovery plan that will help to minimize these risks.

1. **We recommend that SPMC approve a written and tested disaster recovery plan.**

Annual Report needs improvement

SPMC's 2001-2002 Annual Report does not adequately describe whether SPMC has achieved its plans.

To assess the performance of public sector agencies, the Legislative Assembly and the public need adequate information about agencies' plans and achievement of those plans. Public sector agencies should provide their vision, long-term goals, objectives, key performance targets, and main strategies for achieving their plans. They should also report the extent to which they have achieved these plans.

We reviewed SPMC's 2001-2002 Annual Report. This Report provides much of the information expected to be in annual reports. The Report sets out SPMC's vision, mission, goals, and objectives and describes the risks that SPMC faces. We encourage SPMC to make further improvements to its future annual reports. Future reports should describe SPMC's key performance targets for each of its objectives as well as how SPMC has performed in meeting these targets. Also, it should set out the reasons for significant differences, if any, between planned and actual results.

2. **We recommend that SPMC improve its future annual reports by describing the extent to which it has achieved its plans.**