

# Standing Committee on Public Accounts

# 14

<b>Main points</b> .....	<b>198</b>
<b>Introduction</b> .....	<b>199</b>
<b>Overview of Committee's role and responsibilities</b> .....	<b>199</b>
The members of the Standing Committee on Public Accounts.....	200
<b>Key Committee accomplishments</b> .....	<b>201</b>
<b>Status of recommendations of the Committee</b> .....	<b>202</b>
Key terms used in the exhibit.....	202
<b>Summary</b> .....	<b>203</b>
<b>Exhibit – Status of outstanding Committee recommendations</b> .....	<b>205</b>

## Main points

The Standing Committee on Public Accounts (Committee) is a key agent of change for improving the Government's management of public resources. The Committee reviews the activities, performance, and reports of all government departments, agencies, and Crown corporations included in the public accounts. During its review, the Committee can inquire about current concerns, future objectives, and past performance. Increasingly, the Committee's discussions relate to broader issues including strategic plans, key risks to achieving goals and objectives, and performance measurement.

Through its work and recommendations, the Committee helps the Legislative Assembly hold the Government accountable for its spending of taxpayers' money and for its stewardship over public assets. The Government has fully implemented 80% of the Committee's recommendations and partially implemented 61% of the remaining recommendations.

In the exhibit to this chapter, we set out the status of the Committee's outstanding recommendations and indicate whether they are not implemented or partially implemented. Where possible, we also indicate the progress made since our 2002 Spring Report.

## **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 and 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 how they are progressing towards meeting the Committee's expectations.

## **Overview of Committee's role and responsibilities**

At the beginning of each Legislature, the Legislative Assembly (Assembly) appoints members of the Committee. The Committee helps the Assembly hold the Government accountable for its management of public resources. We view this Committee as the audit committee for the 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 agencies, including departments, boards, and Crown corporations (see Appendix 2 to this Report for a list of these agencies).

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

The Committee has access to all government agencies and their officials. The officials attend the Committee meetings and answer questions about the administration of their programs. Our Office attends the 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. Information about the composition of the Committee as well as records of the Committee's meetings, i.e., 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 third session of the 24th Legislature were:

- Ken Krawetz, Chair
- Ron Harper, Vice-Chair
- Pat Atkinson

- Rod Gantefoer
- Keith Goulet
- Judy Junor
- Carl Kwiatkowski
- Lyle Stewart
- Milton Wakefield
- Warren McCall

## **Key Committee accomplishments**

In this section, we describe certain accomplishments of the Committee since the spring of 2002. During this time, the Committee continued its review of a number of our reports on the results of our work at government agencies. These include our 1999 Fall Report (Volume 2), 2001 Spring Report, 2001 Fall Report (Volumes 1 and 2), 2002 Spring Report, and 2002 Fall Report (Volumes 1 and 2). During 2002-2003, the Committee met four 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 in 2002-2003.

The Committee's last report setting out recommendations, other than for changes to our Act, is the Committee's Third Report of the 24th Legislature. The Committee presented this Report on June 20, 2002. That Report contains over 280 recommendations. The Assembly concurred in the Report. The Government responded to the Report on October 17, 2002.

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

- ◆ 1999 Spring Report (one chapter outstanding);
- ◆ 2000 Fall Report – Volume 2;
- ◆ 2001 Fall Report – Volume 2 (two chapters outstanding); and
- ◆ 2002 Fall Report – Volume 2.

The Committee has not met to discuss our reports since we issued our 2002 Fall Report – Volume 2. The majority of the remaining outstanding reports and chapters relate to Saskatchewan Liquor and Gaming Authority and Saskatchewan Indian Gaming Authority. The Committee

chose to defer discussion of these reports and chapters based on advice the Committee received from the Department of Justice.

## Status of recommendations of the Committee

The Committee's reports during the previous five years contain 336 recommendations. Some of these recommendations may take a number of years to implement. As of March 2003, the Government has fully implemented 80% (March 2002 – 78%) of the Committee's recommendations. Also, it has partially implemented 61% (March 2002 – 61%) 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 set out in bold type and are preceded by **CR** (e.g., **CR3**).
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 to follow up on progress in complying with the recommendations. 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 agency, the Government has not taken action on this recommendation.

**Partially implemented** – Based on the last time that we audited the area or agency, the Government has taken some action on this recommendation.

Where possible, in the status column, we indicate progress made since the 2002 Spring Report.

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 for fostering a more open and accountable government and better management of government operations.

## Chapter 14 – Standing Committee on Public Accounts

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
<b>Cross-Government</b>		
1993	<b>CR12a,b.</b> The Government should establish consistent policies for entertainment, employee recognition, advertising and donations for all organizations and the policies should be made public.	<b>Not implemented</b> (as at March 31, 2003). The Government does not have consistent policies for entertainment, employee recognition, advertising, and donations for all organizations.
1993	<b>CR12c.</b> <i>The Legislative Secretary Expense Regulations</i> should be changed to specify conditions for assigning vehicles.	<b>Not implemented</b> (as at March 31, 2003). The Government has not changed these regulations.
1993 (3 <sup>rd</sup> ) 1994 (6 <sup>th</sup> )	In its reports of 1993 and 1994, PAC recommends:  <b>CR10.</b> 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.	<b>Partially implemented</b> (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.  On March 28, 2003, the Government announced that it will provide a Summary Financial Plan as part of the 2004-05 Budget package.
1993	<b>CR12.</b> With regard to strengthening the ability of legislators to hold Crown corporations accountable:  ◆ Decisions to create Crown corporations should be properly reported to and debated by the Assembly;	<b>Partially implemented</b> (as at March 31, 2003).  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.  Departments and Crown corporations not governed by <i>The Crown Corporations Act, 1993</i> have no such requirement.

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<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> <p>The Standing Committee on Crown Corporations (Committee) asked CIC and the Provincial Auditor to prepare and submit a report on a proposed process. In February 2003, CIC and the Provincial Auditor submitted their reports to the Committee. In March 2003, the Committee asked the Information and Privacy Commissioner (Commissioner) for his advice and recommendations on this matter. The Commissioner provided his report to the Committee on March 31, 2003.</p>
1994	<p><b>CR12.</b> 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><b>Not implemented</b> (as at March 31, 2003). 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.</p> <p>There has been no progress in the past year.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1994	<p><b>CR15.</b> 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><b>Not implemented</b> (as at March 31, 2003). 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 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."</p> <p>In its 1995 review of the Government's response, PAC encouraged the Government "to do a study".</p> <p>There has been no progress in the past year.</p>
1994	<p><b>CR19.</b> 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><b>Partially implemented</b> (as at March 31, 2003). 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> <p>There has been no progress in the past year.</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1994	<p><b>CR30.</b> 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><b>Not implemented</b> (as at March 31, 2003). 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>There has been no progress in the past year.</p>
1997	<p><b>CR31.</b> Executive Council provides 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><b>Not implemented</b> (as at March 31, 2003).</p> <p>There has been no progress in the past year.</p>
<b>Cross-Government (Understanding the Finances of the Government)</b>		
<p>1993 (3<sup>rd</sup>) 1994 (6<sup>th</sup>) 1995 (7<sup>th</sup>) 1996 (1<sup>st</sup>) 1997 (2<sup>nd</sup>)</p>	<p>In its reports of 1993, 1994, 1995 and 1996, PAC recommends:</p> <p><b>CR3.</b> 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><b>CR4.</b> 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><b>Study deferred by PAC.</b> (as at March 31, 2003). 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 analyzed 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 23<sup>rd</sup> 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</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
		<p>information until such time as there have been standards and consistency developed for reporting this information”.</p> <p>In its Third Report of the 23<sup>rd</sup> 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 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 23<sup>rd</sup> 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>In October 2002, the Legislative Assembly passed a motion urging the Department of Finance officials to consult with the Provincial Auditor to move towards the presentation of budgets on a summary financial basis.</p> <p>On March 28, 2003, the Government announced that it will provide a Summary Financial Plan as part of the 2004-05 Budget package.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1995	<p><b>CR2.</b> 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><b>Not implemented</b> (as at March 31, 2003). 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>In the past year, the Government provided some information about its investment in infrastructure in the notes to the General Revenue Fund and the summary financial statements.</p>
<b>Cross-Government (Government's Summary Financial Statements)</b>		
1995	<p><b>CR1.</b> 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><b>Partially implemented</b> (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.</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> <p>There has been no progress in the past year.</p>
<b>Cross-Government (The Financial Management Review Commission)</b>		
1996	<p><b>CR5). a.</b> 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>b.</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><b>Not implemented</b> (as at March 31, 2003).</p> <p>There has been no progress in the past year.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<p>c. The Government should release background papers, studies and all other material that can be appropriately released along with this report.</p>	
<b>Cross-Government (Information Technology Security)</b>		
1996	<p><b>CR7.</b> 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><b>Partially implemented</b> (as at August 31, 2002). Some agencies have made progress on this recommendation, but more work is required.</p>
2002	<p>PAC concurs: 18-5, that government agencies should continue to monitor their security policies and procedures to ensure that they meet the needs of the agency and meet or exceed minimum standards.</p>	<p><b>Partially implemented</b> (as at August 31, 2002). Some agencies have made progress on this recommendation, but more work is required.</p>
2002	<p>PAC concurs: 18-9, that government agencies should ensure that they have written policies and procedures for revoking employee access to information when their employment ends.</p>	<p><b>Partially implemented</b> (as at August 31, 2002). Some agencies have made progress on this recommendation, but more work is required.</p>
2002	<p>PAC concurs: 18-10, that government agencies should determine their physical security needs and assess the adequacy of their security measures.</p>	<p><b>Partially implemented</b> (as at August 31, 2002). Some agencies have made progress on this recommendation, but more work is required.</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	PAC concurs:  18-12, that government agencies should ensure their service contracts include requirements for security and confidentiality.	<b>Partially implemented</b> (as at August 31, 2002). Some agencies have made progress on this recommendation, but more work is required.
2002	PAC concurs:  18-17, that government agencies should specify which systems are critical to the mission of the agency.	<b>Partially implemented</b> (as at August 31, 2002). There has been some progress on this recommendation, but more is required.
<b>Cross-Government (Pensions)</b>		
1996	<b>CR9.</b> 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.  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.	<b>Partially implemented</b> (as at December 31, 2002).  All plans consistent except for the SaskTel Pension Plan.
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.	<b>Partially implemented</b> (as at December 31, 2002). 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.	<b>Partially implemented</b> (as at December 31, 2002). 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 2003-2004.



PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	<p>PAC concurs:</p> <p>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.</p>	<p><b>Not implemented</b> (as at December 31, 1999). We will review pension plans' annual reports in 2003-2004.</p>
2002	<p>PAC concurs:</p> <p>8-1, that all pension plans should document their process for selecting investment managers.</p>	<p><b>Partially implemented</b> (as at December 31, 2002)</p> <p>Only one pension plan has documented its process for selecting investment managers. Other plans have not yet documented their processes for selecting investment managers.</p>
2002	<p>PAC concurs:</p> <p>8-7, that pension plans should verify investment managers' compliance reports.</p>	<p><b>Partially implemented</b> (as at December 31, 2002).</p> <p>All pension plans either have processes in place or are in the process of putting processes in place.</p>
2002	<p>PAC concurs:</p> <p>8-1, that the Pension Plans should establish rules and procedures to ensure all retired members receiving a pension, who have returned to work for the Government, are paid in accordance with the law, or alternatively, the Pension Plans should seek changes to the law.</p>	<p><b>Partially implemented</b> (as at December 31, 2002).</p> <p>Teachers' Superannuation Commission amended its legislation. Other plans do not as yet have adequate rules and procedures to address this recommendation.</p>
<b>Cross-Government (Key processes to plan)</b>		
2002	<p>PAC concurs:</p> <p>1A-1, that the Government and its agencies should consider the processes to plan outlined in this chapter when they develop or revise their long-term plans. Your committee notes that the Government has made progress towards complying with this recommendation.</p>	<p><b>Partially implemented</b> (as at April 30, 2002).</p> <p>Several Government departments have implemented processes to plan that cover most recommended planning processes.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
<b>Saskatchewan Property Management Corporation (Government e-mail system)</b>		
2002	PAC concurs:  9-1, that the Saskatchewan Property Management Corporation should set specific performance measures for GEMS and report on whether it met those objectives; and further that SPMC should communicate the overall objectives and the performance measures to all GEMS users.	<b>Not implemented</b> (as at March 31, 2001).  For recommendations related to GEMS, no work has been done by our Office over the past year. GEMS is proposed to undergo significant changes. The Government has also put in a new network. Our Office will follow up on this recommendation in 2004.
2002	PAC concurs:  9-3, that SPMC should develop and test a complete disaster recovery plan for GEMS. This would include a complete threat and risk assessment to ensure the measures taken to ensure the availability of GEMS are appropriate and cost effective.	<b>Partially implemented</b> (as at March 31, 2002).  For recommendations related to GEMS, no work has been done by our Office over the past year. GEMS is proposed to undergo significant changes. The Government has put in a new network and SPMC has done work on its disaster recovery plan. Our Office will follow up on this recommendation in 2004. A specific follow-up date has not been set.
<b>Information Technology Office</b>		
2002	PAC concurs:  9-2, that the Government should establish minimum policies over its shared systems and ensure that adequate policies are developed and implemented, distributed and monitored for compliance.	<b>Partially implemented</b> (as at March 31, 2003).  The Information Technology Office has created draft security policies and plans to have them implemented in 2003. Our Office will follow up on this recommendation in 2004.
<b>Department of Health</b>		
1996	PAC concurs:  9C.94 RHAs should submit their budgets to the Minister on time.	<b>Partially implemented</b> (as at March 31, 2002). Almost all Boards submit their budgets to the Minister on time.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1996	<p>PAC concurs:</p> <p>9C.136 RHAs should work with the Department, other RHAs, and our Office to ensure RHAs are able to provide the Minister and the public the full range of required information.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). RHAs 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>.</p>
1997	<p><b>CR36.</b> The Deputy Minister of Health should approve in writing the rules and procedures for internal financial reports.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
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 RHA plans, targets, and results.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). In our 2002 Fall Report – Volume 2, we note the Department improved the quality of its <i>2002 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.</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 RHA services, the health status of residents, and the effectiveness of RHA programs.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). The Department's <i>2002 Annual Report</i> shows the costs of RHA services, but does not show the health status of residents or the effectiveness of RHA programs.</p>
1999	<p>PAC concurs:</p> <p>23.16 Regional Health Authorities should set clear direction based on priority health needs in the context of other pressures on the RHA. 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><b>Partially implemented</b> (as at March 31, 2002). RHAs are working to set clear direction through goals, objectives, and measures. Few RHAs have set performance targets.</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	<p>PAC concurs:</p> <p>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.</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><b>Partially implemented</b> (as at March 31, 2002).</p>
2002	<p>PAC concurs:</p> <p>1C-1, that the Department of Health and health districts make public timely performance information on major capital construction projects including: the full cost of construction projects compared to the original planned cost; the nature of any significant changes to such projects; and the extent that the expected benefits are achieved (e.g. reduced service costs and improved service outcomes).</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>1C-2, that the Department of Health; ensure its capital project agreements with RHAs describe the process of verifying expected performance; ensure it requests and receives adequate and timely performance information on capital construction projects; and ensure it determines whether such performance information is reliable.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
2002	<p><b>CR5.</b> The Standing Committee on Public Accounts recommends that the Department of Health continue to develop, as one component of resource allocation, processes that involve stakeholders and experts to identify and communicate priority health needs for the province, and health status objectives for the long term (e.g. 10 years or more) for the highest provincial health needs.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>The Department has started to determine priority health needs, but priorities vary from year to year.</p>
2002	<p>PAC concurs:</p> <p>1E-2, that the Department of Health should monitor and report the impact of resource allocation on the achievement of provincial objectives for service delivery and for health status. Your committee reports that progress has been made towards complying with this recommendation.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>The Department has increased its capacity to monitor and report on the achievement of its objectives.</p>
2002	<p>PAC concurs:</p> <p>11-6, that the Uranium City Hospital should establish adequate written rules and procedures to ensure goods and services purchased are authorized and appropriate; that they are received and used for the operation and management of the Hospital; and that the prices paid are fair and just. Your committee reports that progress has been made towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>

**Chapter 14 – Standing Committee on Public Accounts**

<b>PAC REPORT YEAR</b>	<b>OUTSTANDING RECOMMENDATION</b>	<b>STATUS</b>
2002	<p>PAC concurs:</p> <p>2A-2, that the Department of Health should make a service agreement with the Canadian Blood Services to ensure it achieves the Department's objectives. Your committee reports that progress has been made towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
2002	<p>PAC concurs:</p> <p>2B-1, that the Department of Health should establish and communicate a plan to manage risks for capital construction projects and further, that the Department's plan to manage risks should clarify the accountability of the Department and RHAs to: identify, assess, and monitor risks; and act to reduce risks. Your committee reports that progress has been made towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p> <p>We plan to follow up on this recommendation during 2003-2004.</p>
2002	<p>PAC concurs:</p> <p>2D-1, that boards of Regional Health Authorities (RHAs) should improve the relevance of financial and program information they receive by requesting:</p> <ol style="list-style-type: none"> <li>1). timely reports. Boards should request that they receive reports as soon as possible after the end of the reporting period, preferably within 30 days, and at least one week before meetings;</li> <li>2). reports that describe progress towards goal and objectives. Boards should continue their efforts to define performance measures and should focus their efforts on defining a limited set of key measures that monitor progress toward the board's most critical objectives; and</li> <li>3). reports that help them look ahead. Reports should include projections or forecasts (e.g., of results, service delivery volumes, staffing levels).</li> </ol>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>Chapter 5 E of our 2002 Fall Report – Volume 2 describes improvements in Board information.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>2D-2, that boards of RHAs should improve the reliability of financial and program information they receive by ensuring: reports include information about the financial position and program effectiveness of significant affiliates; reports disclose significant assumptions used in preparing projections or forecasts; and RHAs standardize the way they collect and safeguard information.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>Chapter 5 E of our 2002 Fall Report – Volume 2 describes improvements in Board information.</p>
2002	<p>PAC concurs:</p> <p>6A-2, that the Board of Governors of the Uranium City Hospital should prepare and approve adequate contracts for the Chief Executive Officer and Chief Financial Officer functions.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>The Board has a contract with the Chief Financial Officer.</p>
2002	<p>PAC concurs:</p> <p>6A-3, that the Board of Governors of the Uranium City Hospital should strengthen its rules and procedures to safeguard and control its bank accounts. Your committee reports that the Board of Governors is making progress towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
2002	<p>PAC concurs:</p> <p>6A-5, that the Board of Governors of the Uranium City Hospital should obtain a ruling from Canada Customs and Revenue Agency for all its contract employees to determine whether an employer-employee relationship exists with its contract employees and then take deductions accordingly. Your committee reports that the Board of Governors is making progress towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>6A-6, that the Board of Governors of the Uranium City Hospital should give its financial statements to the Assembly by the date required by <i>The Tabling of Documents Act, 1999</i>. Your committee reports that the Board of Governors is making progress towards complying with this recommendation.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
2002	<p>PAC concurs:</p> <p>6D-1, that all RHAs should prepare capital equipment plans that contain the key elements for capital equipment plans in the public sector.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p> <p>We plan to follow up on this recommendation during 2003-2004.</p>
<p><b>Department of Community Resources and Employment</b></p>		
1997	<p>PAC concurs:</p> <p>O.1 The Department (of Community Resources and Employment) should provide workers with complete written guidance to carry out, record, and revise case plans.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). The Department has considered and is continuing to consider our recommendations in its redesign and implementation of its social assistance programs.</p>
1997	<p>PAC concurs:</p> <p>O.2 The Department (of Community Resources and Employment) should establish clear criteria to identify clients most likely to benefit from case planning.</p>	<p><b>Not implemented</b> (as at March 31, 2002). See O.1 above.</p>
1997	<p>PAC concurs:</p> <p>O.3 The Department (of Community Resources and Employment) should provide a system that helps workers consistently record current case planning information and progress toward client goals.</p>	<p><b>Not implemented</b> (as at March 31, 2002). See O.1 above</p>



PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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 Community Resources and Employment) should evaluate the effects of case planning.</p>	<p><b>Not implemented</b> (as at March 31, 2002). See O.1 above</p>
1999	<p>PAC concurs:</p> <p>22.48 In its annual report to the Legislative Assembly, the Department (of Community Resources and Employment) should describe how the Department manages the key issues it faces.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
1999	<p>PAC concurs:</p> <p>22.49 The annual report should provide a summary of the Department's (of Community Resources and Employment) financial and operational plans, performance targets, and actual results.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
1999	<p>PAC concurs:</p> <p>8-1 We recommend the Department (of Community Resources and Employment) should improve its records and document its procedures to ensure single parents receiving social assistance pursue child support.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>
1999	<p>PAC concurs:</p> <p>8-3 We recommend that the Department (of Community Resources and Employment) should ensure that community based organizations (CBOs) submit financial reports to the Department and submit them on time as required.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). Several CBOs still do not submit financial reports to the Department on time as required.</p>
2002	<p>PAC concurs:</p> <p>6-1, that the Department of Community Resources and Employment should issue timely internal audit reports.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	PAC concurs:  6-2, that the Department of Community Resources and Employment should conduct adequate annual reviews to verify that only eligible recipients receive assistance and that they receive the correct amount of assistance.	<b>Not implemented</b> (as at March 31, 2002).
2002	PAC concurs:  6-3, that the Department of Community Resources and Employment's internal audit function should review the payments made from the new Family and Youth Automated Payment System to ensure payments are made in accordance with the law and the Department's policies.	<b>Not implemented</b> (as at March 31, 2002).
<b>Department of Culture, Youth and Recreation</b>		
1997	PAC concurs:  20.63 Saskatchewan Archives Board should have written contracts with the U of S and SPMC.	<b>Partially implemented</b> (as at March 31, 2002). The Saskatchewan Archives Board has obtained an agreement with SPMC but not the U of S.
2002	PAC concurs:  9-4, that the Government should evaluate the requirements of <i>The Archives Act</i> and develop processes to help departments and agencies comply with the requirements of <i>The Archives Act</i> for e-mail.	<b>Not implemented</b> (as at March 31, 2001).  Our Office will follow up on this recommendation in 2004.
<b>Public Service Commission</b>		
1999	PAC concurs:  15-1 We recommend the [Public Service Commission] PSC continue to improve its annual report.	<b>Partially implemented</b> (as at March 31, 2002). At this date, the PSC annual report highlights key activities but does not yet include outcomes. The Report includes vision, mission, goals, objectives and activities. The PSC continues to work towards the accountability framework guidelines and will be including corporate human resources performances measures in 2003-2004.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
<b>Department of Learning</b>		
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><b>Partially implemented</b> (as at June 30, 2002). The Regional Colleges continue to make progress on improving performance measurement and reporting. Since June 30, 2001, the Colleges continued to work on identifying key performance measures and developing systems to track information on them in conjunction with the Department. A process has been implemented by Regional Colleges for reporting on performance measures. The Colleges have reworked their business plans to include performance measures.</p>
1999	<p><b>CR59.</b> 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 Learning 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 Learning 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>	<p><b>Partially implemented</b> (as at March 31, 2002). The Department continues to work with school divisions to improve public accountability with respect to the goals of education recognizing the mandated role of the school divisions and their current public reporting.</p> <p>School divisions are participating in the development of a Learning sector plan.</p>
1999	<p><b>CR60.</b> The Department should require school divisions to prepare their financial statements following the standards recommended by the [The Institute Chartered of Accountants] CICA.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). School divisions implemented their new accounting and reporting manual effective January 1, 2002. Implementation of this new manual moves school division financial reporting closer to recommended CICA standards. The Department continues to work with the Saskatchewan Association of School Business Officers to improve on the financial reporting standards and full compliance.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	<p><b>CR61.</b> Your committee concurs with recommendation 3-3, and recommends to the Legislative Assembly the following:</p> <p>The Department of Learning should continue to improve the contents of its annual reports.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>Note: Department of Education was amalgamated with the previous Department of Post-Secondary Education and Skills Training effective April 1, 2002.</p> <p>The Department continues to work at strengthening its annual report. The 2001 Annual Report was redesigned to move toward improved consistency with the general principles of the accountability framework and planning guidelines. The Department expects future annual reports to show continued improvement.</p>
1999	<p><b>CR68.</b> The Department of Learning should verify critical information on student loan applications.</p>	<p><b>Partially implemented</b> (as at March 31, 2003). The Department needs to improve how it verifies certain critical information on student loan applications.</p> <p>No progress made during the last year. However, the Department is in the process of developing a new system that is intended to improve the verification of parental income and vehicles owned by students. This system is scheduled to be implemented in December, 2003.</p>
1999	<p><b>CR70.</b> 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.</p>	<p><b>Partially implemented</b> (as at March 31, 2003). The Department of Post-Secondary Education and Skills Training became part of the new Department of Learning on April 1, 2002. The new Department developed a departmental strategic plan for 2003-04 that used the Post-Secondary Education and Skills Training Sector Strategic Plan as one of its starting points. The Department of Learning is working with its learning sector partners to develop a strategic plan for 2004-05 to be reporting on publicly in 2005-06.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>2-1 that the Department of Learning should take a leadership and coordinating role to improve the monitoring of the movement of vulnerable children between schools and education systems.</p>	<p><b>Partially implemented</b> (as at March 31, 2003).</p> <p>The Department has accepted related recommendations from the Saskatchewan Special Education Review Committee and the Task Force and Public Dialogue on the Role of Schools to implement a province-wide tracking system for students.</p> <p>The Department expects to continue to take a leadership and coordination role to improve the monitoring of the movement of vulnerable students between schools and education systems and to work in partnership with boards of education in the development of the provincial electronic information system that follows children and youth.</p>
2002	<p>PAC concurs:</p> <p>4B-1 that the Department of Learning should improve how it documents its use of information about resources in its curriculum maintenance processes.</p>	<p><b>Partially implemented</b> (as at March 31, 2003).</p> <p>One of Learning's three units for curriculum maintenance now records in its work plan major resource implications of changes to update the curriculum.</p> <p>The curriculum development units of the Department work through regional office personnel to determine available resources within school divisions for supporting particular curriculum renewal projects. Each project area documents analysis and use of information about resources. In addition, a curriculum renewal policies and procedures' manual is being drafted to support documentation and guide future curriculum renewal processes.</p>
<b>Department of Environment</b>		
1999	<p>PAC concurs:</p> <p>14.21 The Department [of Environment &amp; Resource Management] should define and document its operational and compliance reporting requirements.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p>

<b>PAC REPORT YEAR</b>	<b>OUTSTANDING RECOMMENDATION</b>	<b>STATUS</b>
1999	<p>PAC concurs:</p> <p>14.22 The Department [of Environment &amp; Resource Management] should follow its established rules and procedures for preparing all of its internal financial reports.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>In 1999-2000, the Department implemented a new financial management system to help prepare financial reports that are consistent with its established rules and procedures. The Department continues to prepare monthly financial reports that compare annual planned results with forecasted results and explain the differences. However, the Department still does not include a comparison of periodic planned results and actual results as outlined in its established rules and procedures.</p>
1999	<p>PAC concurs:</p> <p>14.29 The Department [of Environment &amp; Resource Management] should keep complete records of its capital assets. The Department [of Environment &amp; Resource Management] should also:</p> <ul style="list-style-type: none"> <li>- periodically reconcile its capital assets records to its financial records;</li> <li>- determine if the risk of loss of its capital assets is at an acceptable level; and</li> <li>- include information about its capital assets in its annual report.</li> </ul>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>The Department continues to reconcile capital asset additions in its capital asset records to its financial records. It also continues to perform periodic inspections of some capital assets to ensure they exist. As well, it continues to disclose information about capital asset purchases in its annual reports. However, during 2001-02, we found the Department still did not have a complete record of its capital assets. Also, it does not describe the capacity of its capital assets, the extent to which capital assets achieved planned results, and the strategies used to manage major risks of the key capital assets in its annual report.</p>
2002	<p>PAC concurs:</p> <p>9-1 that the Department of Environment and Resource Management should continue to improve its annual report.</p>	<p><b>Partially implemented</b> (as at March 31, 2002).</p> <p>The Department continues to improve its annual report.</p>
2002	<p>PAC concurs:</p> <p>10-1 that the Operator Certification Board should establish adequate rules and procedures to ensure it records all the revenue it receives.</p>	<p><b>Not implemented</b> (as at March 31, 2002).</p> <p>No progress in last year.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>10-2, that the Department of Environment and Resources Management should improve its rules and procedures for preparing and reporting on its prevention program.</p>	<p><b>Not implemented</b> (as at March 31, 2001).</p> <p>We plan to follow up on this recommendation during our 2002-03 audit.</p>
2002	<p>PAC concurs:</p> <p>10-3 that the Department of Environment and Resource Management should prepare a complete record of the values at risks in the forest and update that record regularly.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>As at March 31, 2002, the Department was in the process of preparing a complete record of the values at risk in the forest.</p>
2002	<p>PAC concurs:</p> <p>10-4 that the Department of Environment and Resource Management should ensure it has suitable infrastructure for detection and suppression of forest fires.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>As at March 31, 2002, the Department was analyzing its infrastructure needs to replace its towers, as most were found to be unsafe in 2001.</p>
2002	<p>PAC concurs:</p> <p>10-5 that the Department of Environment and Resource Management should establish written guidelines for: referring forest fires to investigators; investigators to follow in their investigation; and when and how much of the cost to fight fires staff should recover.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>As at March 31, 2002, the Department had begun documenting guidelines for investigating fires.</p>
<b>Department of Justice</b>		
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><b>Not implemented</b> (as at March 31, 2002).</p>

**Chapter 14 – Standing Committee on Public Accounts**

<b>PAC REPORT YEAR</b>	<b>OUTSTANDING RECOMMENDATION</b>	<b>STATUS</b>
1999	<b>CR65.</b> 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.	<b>Partially implemented</b> (as at March 31, 2002). 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.
2002	PAC concurs:  7-1, that the Department of Justice's annual report should describe: how the Department manages the key risks it faces; the Department's performance measures and targets and actual results compared to plans; and what the Department owns and controls. Your committee reports that progress has been made towards complying with this recommendation.	<b>Not implemented</b> (as at March 31, 2002).
2002	PAC concurs:  9-1, that the Department of Justice should: follow its established procedures for recording tickets distributed to law enforcement agencies; and strengthen its procedures to ensure that the Department of Justice records tickets issued by law enforcement agencies. Your committee reports that progress has been made towards complying with this recommendation.	<b>Not implemented</b> (as at March 31, 2002).
<b>Department of Labour</b>		
1999	PAC concurs:  14.1 We recommend that the Department of Labour should continue to improve its annual report.	<b>Partially implemented</b> (as at March 31, 2002). The Department's annual report for the year ended March 31, 2002 does not explain the extent to which the Department has achieved its goals. The Department made progress in the last year by including its performance plan in the annual report.



PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
<b>Department of Government Relations and Aboriginal Affairs</b>		
1999	<p><b>CR67.</b> 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 have the fund audited in accordance with the requirements of the Provincial Auditor.</p>	<p><b>Not implemented</b> (as at March 31, 2002). Legislation has not been amended. However, since December 2000, we have been receiving full access to the Fund's accounts and the appointed auditor's files.</p>
<b>Liquor and Gaming Authority</b>		
1999	<p>PAC concurs:</p> <p>9-2 We continue to recommend the [Liquor and Gaming] Authority should update its written contingency plan and test the plan.</p>	<p><b>Partially implemented</b> (as at March 31, 2002). Since 1999-2000, the Liquor and Gaming Authority has made progress in updating its contingency plan but further updates are required and the Authority needs to test its plan.</p> <p>The Authority made no progress on this matter during 2001-02.</p>
1999	<p>PAC concurs:</p> <p>9-3 We continue to recommend the [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><b>Partially implemented</b> (as at March 31, 2002). Since 1999-2000, Saskatchewan Liquor and Gaming Authority still has not fully documented its computer procedures and rules, and has not taken steps to ensure staff understand those rules and procedures.</p> <p>During 2002, the Authority drafted its rules and procedures and is working toward implementing them.</p>

**Chapter 14 – Standing Committee on Public Accounts**

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
<b>Workers' Compensation Board</b>		
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.	<b>Partially implemented</b> (as at December 31, 2002).  WCB's 2001 annual report includes its balanced scorecard report and discussion of financial results compared to 2000 financial results.
<b>Chief Electoral Office</b>		
2002	PAC concurs:  16-1, that the Electoral Office should prepare and submit to the Speaker its annual report as required by <i>The Elections Act, 1996</i>	<b>Partially implemented</b> (as at March 31, 2002)  The Electoral Office has submitted for tabling all required reports except for its annual report on operations.
<b>Saskatchewan Crop Insurance Corporation</b>		
2002	PAC concurs:  4-1, that Saskatchewan Crop Insurance Corporation's audit division should report directly to the Board or a committee of the Board on the adequacy of rules and procedures that management uses to adjust claims; that the Board should review and approve the audit division's work plan and resources; and further that the Board needs to receive regular reports on the examinations and investigations carried out by the audit division including the work done on the adequacy of the SCIC's rules and procedures to adjust claims.	<b>Partially implemented</b> (as at March 31, 2001).  Reported our follow -up in the 2001 Fall Report, Volume 2.  We plan to follow up management's progress during our 2002-03 audit.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>4-2, that the Saskatchewan Crop Insurance Corporation's management needs to provide better information to the Board on operating divisions' plans and performance reports on how divisions are doing compared to what they planned.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>Reported our follow-up in the 2001 Fall Report, Volume 2.</p> <p>We plan to follow up management's progress during our 2002-03 audit.</p>
2002	<p>PAC concurs:</p> <p>4-3, that the Saskatchewan Crop Insurance Corporation should improve the guidance it gives to the claim adjusters to enable them to identify suspicious claims; and further that the Saskatchewan Crop Insurance Corporation should also establish written rules and procedures for investigating suspicious claims.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>Reported our follow-up in the 2001 Fall Report, Volume 2.</p> <p>We plan to follow up management's progress during our 2002-03 audit.</p>
2002	<p>PAC concurs:</p> <p>4-4, that the Saskatchewan Crop Insurance Corporation should ensure that adjusters leave clear evidence of work they have done to adjust or to verify claims.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>Reported our follow-up in the 2001 Fall Report, Volume 2.</p> <p>We plan to follow up management's progress during our 2002-03 audit.</p>
2002	<p>PAC concurs:</p> <p>4-5, that the Saskatchewan Crop Insurance Corporation should ensure that auditors leave clear evidence of the work they have done to adjust or to verify claims.</p>	<p><b>Partially implemented</b> (as at March 31, 2001).</p> <p>Reported our follow-up in the 2001 Fall Report, Volume 2.</p> <p>We plan to follow up management's progress during our 2002-03 audit.</p>

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