

Standing Committee on Public Accounts

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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 past performance, current concerns, and future objectives. 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 public money and for its stewardship over public assets. The Government has fully implemented 91% of the Committee's recommendations. Of the recommendations that are not yet fully implemented 80% are partially implemented.

In the exhibit to this chapter, we set out the status of the Committee's outstanding recommendations and indicate whether the Government has partially implemented them or has not implemented them. Where possible, we also indicate the progress made since our 2004 Report – Volume 1.

Introduction

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

This chapter discusses the importance of the Committee's deliberations and recommendations, and highlight some of its recent accomplishments. Also, in the exhibit, the chapter sets out the status of the Committee's outstanding recommendations. Reviewing these outstanding recommendations provides the Committee with an opportunity to ask Government officials how they are progressing toward meeting the Committee's expectations.

Overview of Committee's role and responsibilities

At the beginning of each Legislature, the Legislative Assembly (Assembly) appoints members to 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 Government manages Saskatchewan's public resources through a complex structure of nearly 300 agencies, including departments, boards, and Crown corporations (see Appendix 2 to this Report for a list of these agencies). It seeks approval for the use of these resources through laws and the Legislative Assembly's approval of the Estimates.

Each year, the Government prepares the Public Accounts. The Public Accounts consist of two reports. The first report contains the Summary Financial Statements of the Government and the financial statements of the General Revenue Fund (GRF). The second report contains details on revenues and expenditures (including a listing of salaries and wages) of the GRF, details on capital asset acquisitions of the GRF, key financial information of pension plans and trust funds administered by the Government, and a listing of taxes and fees. The reports are available at www.gov.sk.ca/finance/.

The Assembly refers to the Committee the Public Accounts and the reports of our Office. The Committee uses these reports to review the Government's management of public resources.

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.

Government officials attend the Committee meetings and answer questions about the administration of their agencies. 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 management practices of government. The Committee's work is crucial in a well-managed parliamentary system of government. It provides a vital link in the chain of accountability over public resources and it 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, videos, and reports) are available to the public on the Committee's web site www.legassembly.sk.ca/committees/.

The members of the Standing Committee on Public Accounts

As of October 2005, the members of the Committee were:

- ◆ Elwin Hermanson, Chair
- ◆ Lon Borgerson, Deputy Chair
- ◆ Ken Cheveldayoff
- ◆ Glenn Hagel
- ◆ Ken Krawetz
- ◆ Kim Trew
- ◆ Kevin Yates

Committee accomplishments

Since the spring of 2004, the Committee met 24 times. During this time, the Committee continued its review of our reports on the results of our work at government agencies. These reports include our 2001 Fall Report (Volume 2), 2002 Fall Report (Volume 2), 2003 Report (Volumes 1 and 3), 2004 Report (Volumes 1, 2, and 3), and 2005 Report (Volume 1). The Committee has completed its review of these reports.

At the time of this report, the Committee's First Report to the 25th Legislature is drafted. The Committee plans to present it to the Assembly in November 2005.

Status of recommendations of the Committee

The Committee's reports during the previous five years contain 136 recommendations. Some of these recommendations take a number of years to implement. As of March 2005, the Government has fully implemented 91% (March 2004 – 83%) of the Committee's recommendations. The Government has partially implemented 80% (March 2004 – 57%) of the recommendations that are not fully implemented.

The Committee has asked us to monitor compliance with its recommendations and to report on their status. The exhibit provides an update on the status of the Committee's recommendations for the past

ten years. The exhibit lists all of the Committee’s recommendations that the Government has not yet fully implemented.

Key terms used in the exhibit

Each recommendation in the exhibit includes a reference to a “PAC Report Year.” This refers to the year that the Committee first made the recommendation. The “Outstanding Recommendation” column of the exhibit sets out those recommendations that the Government has not yet fully implemented. 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 that the Committee supports and agrees 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, our Office has assessed the status of the recommendation. We list the status of each recommendation as either not implemented or partially implemented. We do not list recommendations that are implemented. We indicate the date of our assessment in parentheses following the status. Generally, the date of our last assessment is based on the timing of our most recent audit work.

Not implemented – Based on the last assessment, the Government has not taken action on this recommendation.

Partially implemented – Based on the last assessment, the Government has taken some action on this recommendation.

Where possible, in the status column, we indicate progress made since our 2004 Report – Volume 1.

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
- ◆ describe the action it proposes to take

Summary

In the last few years, the Committee has discussed broader issues including strategic planning, key risks to achieving goals and objectives, and performance measurement. Through these discussions, the Committee fosters a more open and accountable government, and better management of government operations.

Our Office will continue helping the Committee carry out its important responsibilities. To encourage the implementation of the Committee's recommendations, our Office will continue to monitor the status of its recommendations.

Exhibit—Status of outstanding Committee recommendations

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Cross-Government (Pensions)		
1996	<p>CR9. 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, 2004).</p> <p>Plans have consistent estimates of inflation except for SaskTel Pension Plan. No progress during the year.</p>
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>Not implemented (as at December 31, 2004).</p> <p>Pension plans still need to improve their annual reports. The Government has not yet done a study to decide what type of information pension plan's annual reports should provide. For more information see the related chapter in this report.</p>
2002	<p>PAC concurs:</p> <p>8-7, that pension plans should verify investment managers' compliance reports.</p>	<p>Partially implemented (as at December 31, 2004).</p> <p>All pension plans either have processes in place or are in the process of putting processes in place, except Workers Compensation Board Superannuation Plan.</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>Not implemented (as at March 31, 2005).</p> <p>Teachers' Superannuation Commission and Workers Compensation Board Superannuation Plan amended their legislation. Other plans do not as yet have adequate rules and procedures to address this recommendation.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Community Resources and Employment		
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>Partially implemented (as at March 31, 2004).</p> <p>The Department does not yet evaluate the effect of case planning.</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>Partially implemented (as at March 31, 2005).</p> <p>The Department has not yet adequately documented its procedures.</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>Partially implemented (as at March 31, 2005).</p> <p>Several CBOs still do not submit financial reports to the Department on time as required.</p>
2002	<p>PAC concurs:</p> <p>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.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>Annual reviews are improving but not yet adequate.</p>
Department of Environment		
1999	<p>PAC concurs:</p> <p>14.21 The Department [of Environment & Resource Management] should define and document its operational and compliance reporting requirements.</p>	<p>Not implemented (as at March 31, 2005).</p> <p>No progress in the last year.</p>

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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>Partially implemented (as at March 31, 2005).</p> <p>The Department has taken some steps to improve its education and fire prevention activities.</p>
2003	<p>PAC concurs:</p> <p>14-1 that the Department of Environment and Resource Management should ensure staff follow the Department's established rules and procedures to control the Department's capital assets; and describe the capacity of each major category of capital assets, the extent to which the use of capital assets achieved planned results, and the strategies used to manage major risks of the key capital assets in its annual report.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Department has provided limited information on its capital assets in its 2004-05 annual report.</p>
2003	<p>PAC concurs:</p> <p>14-2 that the Department of Environment and Resource Management should prepare a complete written information technology contingency plan based on a risk analysis and test that plan to ensure that it works. Your committee reports that the Department of Environment and Resource Management is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Department has documented some contingency procedures but does not yet have a complete, written and tested IT contingency plan.</p>
<p>Department of First Nations and Métis Relations (formerly part of Government Relations and Aboriginal Affairs)</p>		
1999	<p>CR67. 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</p>	<p>Not implemented (as at March 31, 2005).</p> <p>The Department provided the Fund with \$51.9 million since 2001. The Department stopped making payments to the First Nations Fund in July 2003. The Fund ceased activity December 10, 2004.</p> <p>Our Office has not had access to the records of the Fund since the March 31, 2002 audit.</p> <p>The Department expects to wind up the</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
	<p>legislative changes are necessary. Therefore, your 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>	Fund in late 2005.
2003	<p>PAC concurs:</p> <p>8A-1 that the Department of Intergovernmental and Aboriginal Affairs should supervise the Trustees of the First Nations Fund to ensure the Trustees spend public money with due care and in accordance with the provincial legislation. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.</p>	<p>Not implemented (as at March 31, 2005).</p> <p>See CR67</p>
2003	<p>PAC concurs:</p> <p>8A-2 that the Trustees should establish rules and procedures to ensure that the First Nations only use the money received from the Trustees for the purposes described in <i>The Saskatchewan Gaming Corporation Act</i>. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.</p>	<p>Not implemented (as at March 31, 2005).</p> <p>See CR67</p>

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PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2003	<p>PAC concurs:</p> <p>8A-3 that the Trustees should establish rules and procedures to ensure that the recipient organizations only use the money received from the Trustees for the purposes described in <i>The Saskatchewan Gaming Corporation Act</i> and the Framework Agreement. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.</p>	<p>Not implemented (as at March 31, 2005).</p> <p>See CR67</p>
2003	<p>PAC concurs:</p> <p>8A-4 that the Trustees should ensure that all payments comply with the law. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.</p>	<p>Not implemented (as at March 31, 2005).</p> <p>See CR67</p>
2003	<p>PAC concurs:</p> <p>8A-5 that the Trustees should prepare an annual report that includes:</p> <ul style="list-style-type: none"> · The Fund's audited financial statements; · The Fund's goals and objectives; · The Fund's planned and actual performance; · The Fund's risks and how the Trustees are managing those risks; and · A list of persons and organizations who have received money from the Fund and the amounts each person and organization received. <p>Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at April 15, 2004).</p> <p>See CR67</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Health		
2002	<p>CR5. 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>Partially implemented (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>Partially implemented (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>2D-1, that boards of Regional Health Authorities (RHAs) should improve the relevance of financial and program information they receive by requesting:</p> <p>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; 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 3). reports that help them look ahead. Reports should include projections or forecasts (e.g., of results, service delivery volumes, staffing levels).</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>All implemented except RHAs have not set performance targets to measure progress in meeting objectives.</p>

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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>Partially implemented (as at March 31, 2005).</p> <p>Some improvements have been made to improve the reliability of financial and program information but more improvements are needed.</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>Partially implemented (as at March 31, 2005).</p> <p>Capital equipment plans are improving but still do not contain all key elements of good plans.</p>
Department of Justice		
1999	<p>CR65. That the Department of Justice should review its procedures for collecting fines and further, that procedures be developed to ensure that when repeat offenders appear in court, the sentencing Judge will be informed if previous fines are unpaid.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Department implemented a pilot project in one of the Provincial Court centres during the 2002-03 fiscal year. Information on previous unpaid fines is presented to the Judge for consideration, prior to sentencing. The Department found that limitations in its fines system prevents it from efficiently providing this information to the courts.</p>
2002	<p>PAC concurs:</p> <p>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 are recorded. Your committee reports that progress has been made towards complying with this recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Department has improved its recording of distributed tickets to law enforcement agencies.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Learning		
1999	<p>CR59. 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>Partially implemented (as at March 31, 2005).</p> <p>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>Working with school divisions and others, the Department is developing a pre-kindergarten to grade 12 Continuous Improvement Framework that will focus on advancing student outcomes; clarifying roles and responsibilities; and implementing a planning cycle to advance common system-wide and local priorities. It expects to implement the Framework over a three-year time beginning December 2005.</p>
1999	<p>CR60. 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>Partially implemented (as at March 31, 2005).</p> <p>School divisions implemented the accounting and reporting manual effective January 1, 2002. Implementation of this 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>
1999	<p>CR68. The Department of Learning should verify critical information on student loan applications.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Department made some improvements to when and how it verifies certain critical information on student loan applications. Further changes are planned.</p>

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PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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>Partially implemented (as at March 31, 2004).</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>
Board of Internal Economy		
2003	<p>CR1. The Standing Committee on Public Accounts recommends to the Assembly that those chapters of the Provincial Auditor's Reports dealing with the Board of Internal Economy be referred to the Board for its review and consideration.</p>	<p>Not implemented (as at March 31, 2005).</p>
Information Technology Office		
2002	<p>PAC concurs:</p> <p>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.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>The Information Technology Office has created draft security policies. Our Office will follow up on this recommendation in 2005.</p>
Liquor and Gaming Authority		
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>Partially implemented (as at March 31, 2005).</p> <p>The Authority has developed some procedures over the past year. It has also appointed a project leader and developed terms of reference for a business continuity plan that encompasses a written contingency plan.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2003	<p>PAC concurs:</p> <p>6B-4 that the Board of Directors of the Saskatchewan Indian Gaming Authority should define its operational and financial information needs and communicate those needs to management for regular reporting. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA has defined its financial reporting needs. SIGA's Board has made progress defining its operational reporting needs.</p>
2003	<p>PAC concurs:</p> <p>6B-5 that the Saskatchewan Indian Gaming Authority should establish complete written policies for management and staff pay, benefits, development, and performance evaluation. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA has developed policies in these areas but needs to comply with approved policies.</p>
2003	<p>PAC concurs:</p> <p>6B-6 that the Saskatchewan Indian Gaming Authority should establish policies and procedures for its marketing and promotion activities. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA has developed policies and procedures in many areas of marketing and promotion but needs to comply with approved policies.</p>
2003	<p>PAC concurs:</p> <p>6B-7 that the Saskatchewan Indian Gaming Authority should ensure that the staff complies with the sponsorship policy. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA's compliance with their sponsorship policy continues to improve.</p>

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PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2003	<p>PAC concurs:</p> <p>6B-8 that the Saskatchewan Indian Gaming Authority should establish rules and procedures to ensure all staff comply with its delegation of authority policy. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA's compliance with this policy is improving.</p>
2003	<p>PAC concurs:</p> <p>6B-9 that the Saskatchewan Indian Gaming Authority should establish accounting policies and procedures to ensure that its books and records reflect its business operations and there is support for all transactions. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA has developed policies in some of these areas but requires more policies in the areas of: proper support for payments, adjustments to financial records, transfers between bank accounts, and monitoring of cash discrepancies.</p>
2003	<p>PAC concurs:</p> <p>6B-10 that the Saskatchewan Indian Gaming Authority should properly segregate the duties of its employees. Your committee reports that the Saskatchewan Indian Gaming Authority is making progress towards complying with the recommendation.</p>	<p>Partially implemented (as at March 31, 2005).</p> <p>SIGA has made progress in this area but still some weakness in payments documentation (which would show segregation).</p>
Saskatchewan Crop Insurance Corporation		
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>Partially implemented (as at March 31, 2005).</p> <p>Saskatchewan Crop Insurance Corporation continues to work to improve its performance reporting.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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>Partially implemented (as at March 31, 2005).</p> <p>Saskatchewan Crop Insurance Corporation has documented guidance for identifying suspicious claims. However, the Corporation has not yet established processes for investigating suspicious claims.</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>Partially implemented (as at March 31, 2005).</p> <p>Saskatchewan Crop Insurance Corporation continues to improve the documentation of its adjusters' work.</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>Partially implemented (as at March 31, 2005).</p> <p>The Audit Division plan indicates the number and type of claims that will be audited and when based on risks but needs to document the rationale for the number and type of claims being audited.</p>
Saskatchewan Property Management Corporation (including Government e-mail system)		
2002	<p>PAC concurs:</p> <p>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.</p>	<p>Partially implemented (as at October 31, 2005).</p> <p>Saskatchewan Property Management (formerly Saskatchewan Property Management Corporation) has told us they have set performance measures for GEMS. Our Office has not yet followed up on this recommendation.</p>

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PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2002	<p>PAC concurs:</p> <p>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.</p>	<p>Partially implemented (as at October 31, 2005).</p> <p>Saskatchewan Property Management (formerly Saskatchewan Property Management Corporation) has told us they have developed a disaster recovery plan for GEMS. Our Office has not yet followed up on this recommendation.</p>
2002	<p>PAC concurs:</p> <p>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.</p>	<p>Partially implemented (as at October 31, 2005).</p> <p>The Saskatchewan Archives Board has drafted a policy. Our Office has not yet followed up on this recommendation.</p>