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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. 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 66% of the Committee's recommendations. Of the recommendations that are not yet fully implemented 79% are partially implemented.

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 highlights 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 some government agencies, details on capital asset acquisitions of those agencies, key financial information of some 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 the Public Accounts and the reports of our Office to the Committee. 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 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 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) is available to the public on the Committee's website www.legassembly.sk.ca/committees/.

The members of the Standing Committee on Public Accounts

As of October 2006, the members of the Committee were:

- ◆ Elwin Hermanson, Chair
- ◆ Joanne Crofford, Deputy Chair
- ◆ Lon Borgerson
- ◆ Ken Cheveldayoff
- ◆ Michael Chisholm
- ◆ Andy Iwanchuk
- ◆ Kim Trew

Committee accomplishments

Since the fall of 2005, the Committee met 11 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 2005 Report (Volumes 2 and 3), and 2006 Report (Volume 1).

At the time of this report, the Committee's most recent report setting out recommendations is the Committee's First Report to the 25th Legislature. The Committee presented this Report to the Assembly on December 1, 2005. That report contains over 180 recommendations. The Assembly concurred in the Report. The Government responded to the Report on May 2, 2006.

The Committee has not yet completed its review of the following reports of the work of our Office:

- ◆ 2005 Report – Volume 3 (three chapters outstanding)
- ◆ 2006 Report – Volume 1 (one chapter outstanding)
- ◆ 2006 Report – Volume 2
- ◆ Special Investigation Report regarding Oyate ataya WaKanyēja OwicaKiyapi Inc.

Status of recommendations of the Committee

The Committee's reports during the previous five years contain 299 recommendations. Some of these recommendations take a number of years to implement. As of March 2006, the Government has fully implemented 66% (March 2005 – 91%) of the Committee's recommendations. The Government has partially implemented 79% (March 2005 – 80%) 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. 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., 10-1) preceding them. The non-bolded numbers reflect the chapter and recommendation number of our related report.

For each outstanding recommendation, our Office has assessed the status of the recommendation and the progress made since our 2005 Report – Volume 3. 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.

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 the Committee's 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 March 31, 2006).</p> <p>Plans have consistent estimates of inflation except for the Pension Plan for the Employees of the Saskatchewan Workers' Compensation Board.</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 March 31, 2006).</p> <p>The Government has not yet done a study to decide what type of information pension plan's annual reports should provide. Pension plans still need to improve their annual reports.</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>Partially implemented (as at March 31, 2006).</p> <p>Teachers' Superannuation Commission (TSC) 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>
2005	<p>PAC concurs:</p> <p>10-1 that the Government's pension plan boards should develop and implement strategic plans that include the goals and objectives of the plan, a summary of the risks faced by the plan and its members, and the key strategies to manage those risks.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Some plans like Public Employees Pension Plan (PEPP), Municipal Employees' Pension Plan (MEPP), Saskatchewan Pension Plan, have done this. Others have not (e.g., Public Service Superannuation Plan (PSSP), TSC).</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 10-2 that the Government's pension plan boards should clearly set out the specific responsibilities of the board including clear delegation of authority, and an education plan for board members and management.	Partially implemented (as at March 31, 2006). Some plans have (e.g., PEPP, MEPP, PSSP) done so.
2005	PAC concurs: 10-3 that the Government's pension plan boards should define and communicate the financial and operational information that the boards need to oversee the plans.	Partially implemented (as at March 31, 2006). Some plans have (e.g., PEPP, PSSP) done so.
2005	PAC concurs: 10-5 that the Government's pension plan boards should develop and implement written communication plans.	Partially implemented (as at March 31, 2006). Some plans have (e.g., PEPP, MEPP) done so.
2005	PAC concurs: 10-6 that the Government's pension plan boards should establish policies for periodic governance self assessment.	Partially implemented (as at March 31, 2006). Some plans have (e.g., PEPP, MEPP) done so.
Cross-Government (Infrastructure)		
2005	PAC concurs: 2-2 that the Department of Highways and Transportation should give the public additional information on its key plans related to highway condition, safety, and reliability, as well as comparisons of plans to actual results with any differences explained.	Partially implemented (as at March 31, 2006). No progress in year. The Department continues to follow the Accountability Framework which does not require targets at this time.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 12-3 that the Saskatchewan Property Management Corporation should provide the public with additional information about the extent to which the use of its key infrastructure (i.e. facilities, vehicles, and aircraft) achieved its operational and financial plans, and explain significant differences between actual and planned results.	Partially implemented (as at March 31, 2006). No progress in year. The Department of Property Management (formerly Saskatchewan Property Management Corporation) continues to follow the Accountability Framework which does not require targets at this time.
2005	PAC concurs: 3-1 that the Saskatchewan Watershed Authority should obtain an independent comprehensive dam safety review on each of its very high consequence dams (i.e., Rafferty, Alameda, Qu'Appelle River, and Gardiner) at least every five years.	Not implemented (as at December 31, 2004). A follow-up is planned for 2007.
2005	PAC concurs: 3-2 that the Saskatchewan Watershed Authority should have up-to-date tested emergency preparedness plans for each of its major dams (i.e., Rafferty, Alameda, Qu'Appelle River, and Gardiner).	Not implemented (as at December 31, 2004). A follow-up is planned for 2007.
2005	PAC concurs: 3-3 that the Saskatchewan Watershed Authority should set processes that ensure its manuals always include complete procedures to operate, maintain, and monitor dam safety.	Not implemented (as at December 31, 2004). A follow-up is planned for 2007.
2005	PAC concurs: 3-4 that the Saskatchewan Watershed Authority should set long-term targets (e.g., five to ten years) for measures related to dam safety to help it better monitor the effectiveness of its dam safety activities.	Not implemented (as at December 31, 2004). A follow-up is planned for 2007.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Community Resources		
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, 2006).</p> <p>The Department does not yet evaluate the effect of case planning. No progress made in the past year.</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, 2006).</p> <p>In 2004 the Department introduced a computer enhancement to track the effort of clients pursuing child support. Recent findings demonstrate significant improvements in this area.</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, 2006).</p> <p>The Department has refined its process to address this weakness and is taking action to obtain the necessary documents.</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, 2006).</p> <p>The Department has introduced a significant pre-audit process to ensure annual reviews are accurate and timely.</p>
2005	<p>PAC concurs:</p> <p>3-1 that the Department of Community Resources and Employment should follow its policies to ensure that children in its care are protected and that payments to care providers are authorized.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Compliance with policies is improving but not yet adequate.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 3-2 that the Department of Community Resources and Employment should strengthen its service agreements with CBOs [community based organizations].	Partially implemented (as at March 31, 2006). The Department is working to revise the service agreements with CBOs for implementation in the 2007-08 fiscal year.
2005	PAC concurs: 3-3 that the Department of Community Resources and Employment should prepare a business continuity plan.	Partially implemented (as at March 31, 2006). The Department is working on a business continuity plan.
2005	PAC concurs: 6-1 that the Department of Community Resources and Employment should establish adequate security processes for its information systems that adequately segregate employees' duties to initiate, revise and approve payments.	Partially implemented (as at March 31, 2006). Some progress made.
2005	PAC concurs: 6-4 that the Department of Community Resources and Employment should assess if the standard blanket fidelity bond (insurance) coverage reduces its risk of loss of public money to an acceptable level.	Partially implemented (as at March 31, 2006). The Department has strengthened a number of internal controls that impact on the risk of loss but has not yet examined the blanket fidelity bond.
2005	PAC concurs: 6-5 that the Department of Community Resources and Employment should assess the risk of loss of public money by employees in positions of trust (i.e. responsible for collection, receipt, disbursement or expenditure of public money) and reduce the risk of an acceptable level (e.g., increasing insurance coverage or requiring criminal record checks).	Partially implemented (as at March 31, 2006). The Department has implemented the criminal record check policy announced by the Public Service Commission in September 2005 but has not completed the risk assessment.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Community Resources (Saskatchewan Housing)		
2005	<p>PAC concurs:</p> <p>15-1 that the Saskatchewan Housing Corporation's capital plan should show:</p> <ul style="list-style-type: none"> - the specific measures the Corporation would use to determine the appropriate size, mix, and condition of the housing portfolio (i.e. performance measures); - the starting point of each measure (i.e. baseline); and - what the Corporation expects to achieve with the housing portfolio and by when (i.e. targets). 	<p>Not implemented (as at March 31, 2006).</p> <p>A follow-up is planned for 2007-08.</p>
Department of Community Resources (Welfare to Work)		
2005	<p>PAC concurs:</p> <p>4-2 that the Department of Community Resources and Employment should select additional performance measures that directly assess its progress in moving people from welfare to work.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The 2006 government reorganization created the Department of Advanced Education and Employment. Within Community Resources, work has continued on the development of a draft strategic plan that better reflects the mandate of income assistance programs.</p>
2005	<p>PAC concurs:</p> <p>4-3 that the Department of Community Resources and Employment should establish baseline results and targets for each measure.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The departments of Community Resources and Advanced Education and Employment continue to refine the service catalogue, services standards, and performance measures.</p>
2005	<p>PAC concurs:</p> <p>4-4 that the Department of Community Resources and Employment should communicate to employees its measures, baseline results, and targets.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The strategic plan and service catalogue are being developed with active participation from staff and management.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 4-5 that the Department of Community Resources and Employment should collect relevant and reliable information related to its performance measures.	Partially implemented (as at March 31, 2006). The Department continues to collect data related to service indicators while work on 4-2 and 4-3 progress. In addition, client surveys have been undertaken to gather outcome information. Service agreements with CBOs (since transferred to the Department of Advanced Education and Employment) require detailed client outcomes.
2005	PAC concurs: 4-6 that the Department of Community Resources and Employment should establish policies and procedures for evaluating data to assess its progress in moving people from welfare to work.	Partially implemented (as at March 31, 2006). The Department has introduced analysis into management reports but has not yet set policies and procedures for data evaluation and analysis.
2005	PAC concurs: 4-7 that the Department of Community Resources and Employment should prepare reports that show its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work.	Not implemented (as at March 31, 2006). Creation of reports is dependent upon the choice of performance measures.
Department of Environment		
1999	PAC concurs: 14.21 The Department [of Environment & Resource Management] should define and document its operational and compliance reporting requirements.	Partially implemented (as at March 31, 2006). Some progress made in the last year.
2002	PAC concurs: 10-2, that the Department of Environment and Resources Management should improve its rules and procedures for preparing and reporting on its prevention program.	Partially implemented (as at March 31, 2006). The Department has taken some steps to improve its education and fire prevention activities.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
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, 2006).</p> <p>The Department has provided more information on its capital assets in its 2005-06 annual report, but more work is needed to control the Department's capital assets.</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, 2006).</p> <p>The Department has documented some contingency procedures but does not yet have a complete, written, and tested IT contingency plan.</p>
2005	<p>PAC concurs:</p> <p>9-1 that the Department of Environment should establish processes to collect money due from others.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>In March 2006 a collection policy was approved.</p>
2005	<p>PAC concurs:</p> <p>9-2 that the Department of Environment should follow its rules and procedures to reconcile its recorded bank balances to the bank's records promptly.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The Department reconciled some bank accounts, but one of its bank accounts still is not reconciled up to date.</p>
2005	<p>PAC concurs:</p> <p>7-1 that the Department of Environment should properly segregate the duties of the employees responsible for collection, receipt, disbursement, or expenditure of public money.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Progress made during the year for collection and receipt of public money.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 7-4 that the Department of Environment should assess if the Government's standard blanket fidelity bond (insurance) coverage reduces its risk of loss to an acceptable level.	Partially implemented (as at March 31, 2006). The Department is working with the Department of Finance to assess coverage.
Department of Environment (Air Quality)		
2005	PAC concurs: 10-2 that the Department of Environment should set sound and consistent terms and conditions for permits to regulate air emissions.	Partially implemented (as at March 31, 2006). Some progress made during the year. During the year the Department developed a draft Air Quality Permitting Protocol.
2005	PAC concurs: 10-3 that the Department of Environment should establish processes to ensure permits to regulate air emissions are properly approved and expired permits are followed up promptly.	Partially implemented (as at March 31, 2006). Some progress made.
2005	PAC concurs: 10-4 that the Department of Environment should set sound and consistent processes for monitoring compliance with permits to regulate air emissions and for handling air emission complaints.	Partially implemented (as at March 31, 2006). Some progress made during the year, such as developing standard compliance forms to be used for monitoring complaints.
2005	PAC concurs: 10-5 that the Department of Environment should complete its human resource plan including a plan for employee training to regulate air emissions.	Partially implemented (as at March 31, 2006). The Department has taken steps towards completing its human resource plan.
2005	PAC concurs: 10-6 that the Department of Environment should establish systems to collect and maintain information to prepare reliable reports.	Not implemented (as at March 31, 2006). No progress made.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 10-7 that the Department of Environment should improve its internal and external reporting on air emissions.	Partially implemented (as at March 31, 2006). The Department has taken some steps to improve its reporting.
Department of Finance		
2005	CR4. The Standing Committee on Public Accounts agrees with the Provincial Auditor's recommendation* and notes that the loans to the Education Infrastructure Financing Corporation have now been written off and that the Standing Committee on Public Accounts believes that the Saskatchewan Crop Insurance Programme should continue to operate as it currently does. *[We recommend that the Government account for loans to Crown corporations in accordance with Canadian generally accepted accounting principles for the public sector.]	Partially implemented (as at March 31, 2006). The Education Infrastructure Financing Corporation was wound up in August 2004. Loans to Saskatchewan Crop Insurance Corporation are not accounted for in the General Revenue Fund in accordance with Canadian generally accepted accounting principles for the public sector (See Chapter 15 – Finance for details)
2005	CR6. The Standing Committee on Public Accounts recommends that the Government should direct all Treasury Board agencies to use an accountability framework that focuses on results as operational capacity permits.	Not implemented (as at March 31, 2006). The Government has not made this directive. A follow-up is planned for 2007.
2005	PAC concurs: 9-3 that the Government should require departments and Treasury Board agencies to publish their planned targets for major long-term results.	Not implemented (as at March 31, 2006). The Government has not established this requirement. A follow-up is planned for 2007.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of First Nations and Métis Relations (formerly part of Government Relations and Aboriginal Affairs)		
2005	<p>PAC concurs:</p> <p>5-1 that the Department of Government Relations and Aboriginal Affairs should take adequate steps to ensure the information used to evaluate its progress toward increased participation of Aboriginal people in the provincial workforce is consistent and reliable.</p>	<p>Partially implemented (as at September 30, 2005).</p> <p>A follow-up is planned for early 2007.</p>
2005	<p>PAC concurs:</p> <p>5-2 that the Department of Government Relations and Aboriginal Affairs should inform the public of its progress in achieving short, mid, and long-term measurable targets that contribute to the increased participation of Aboriginal people in the provincial workforce.</p>	<p>Partially implemented (as at September 30, 2005).</p> <p>A follow-up is planned for early 2007.</p>
2005	<p>PAC concurs:</p> <p>7-1 that the Department of Government Relations and Aboriginal Affairs should ensure that it receives sufficient and timely information from each community development corporation to determine if each corporation properly managed public money and spent it only as permitted by law.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>See Chapter 19—First Nations and Métis Relations for a status update.</p>
2005	<p>PAC concurs:</p> <p>8-1 that the Department of First Nations and Métis Relations should follow all of its processes to ensure the First Nations Trust properly protects public money and spends it as required by law.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>See Chapter 19—First Nations and Métis Relations for a status update.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Government Relations (formerly part of Government Relations and Aboriginal Affairs)		
2005	PAC concurs: 7-3 that the Department of Government Relations and Aboriginal Affairs should set out the reports it needs to monitor the Northern Revenue Sharing Trust Account's operations, and set up a process to oversee the Northern Revenue Sharing Trust Account's operations.	Partially implemented (as at December 31, 2005). Progress noted in the last year. (See Chapter 8—Government Relations in the 2006 Report – Volume 1 for details).
Department of Industry and Resources		
2005	PAC concurs: 4-1 that the Department of Industry and Resources should prepare an overall audit plan that ensures the accurate assessment and collection of all royalties and taxes due the Department.	Partially implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
2005	PAC concurs: 4-2 that the Department of Industry and Resources should develop and implement a formal training / learning plan for its auditors.	Partially implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
2005	PAC concurs: 4-3 that the Department of Industry and Resources should improve its supervisory practices to ensure that audits are approved and carried out as planned.	Partially implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
2005	PAC concurs: 10-1 that the Department of Industry and Resources should use systematic processes to detect risks to all its objectives.	Not implemented (as at December 31, 2004). A follow-up is planned for 2007-08.
2005	PAC concurs: 10-2 that the Department of Industry and Resources should quantify the likelihood and impact to strategic risks to identify priorities.	Not implemented (as at December 31, 2004). A follow-up is planned for 2007-08.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Health		
1999	PAC concurs: 24.52 that the Department [of Health] should work with District Health Boards to ensure they submit complete and timely performance reports.	Partially implemented (as at March 31, 2006). The RHAs are providing timely performance reports but they contain few performance targets.
2002	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.	Partially implemented (as at March 31, 2006). The Department has determined priority health needs but needs to set specific health status objectives.
2002	PAC concurs: 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.	Partially implemented (as at March 31, 2006). The Department has increased its capacity to monitor and report on the achievement of its objectives.
2002	PAC concurs: 2D-1 that boards of Regional Health Authorities (RHAs) should improve the relevance of financial and program information they receive by requesting: 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).	Partially implemented (as at March 31, 2006). All implemented except RHAs have not set performance targets to measure progress in meeting objectives.

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, 2004).</p> <p>Some improvements have been made to improve the reliability of financial and program information but more improvements are needed.</p> <p>A follow-up is to be done in 2007.</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, 2006).</p> <p>Capital equipment plans are improving but still do not contain all key elements of good plans.</p>
2005	<p>PAC concurs:</p> <p>2-1 that the Boards of Governors of the Regina Qu'Appelle and Saskatoon Health Regions should commit to workplace safety as a priority and that the boards should:</p> <ul style="list-style-type: none"> - set specific targets to reduce work-related injuries to care staff in the short term; - allocate resources to achieve the targets (e.g. staff or mechanical aids); - receive frequent reports about injury rates and actions to reduce injuries; and - hold senior managers accountable to reduce injuries. 	<p>Partially implemented (as at September 30, 2006).</p> <p>All partially implemented with slower progress by Regina Qu'Appelle.</p>
2005	<p>PAC concurs:</p> <p>2-2 that the Regina Qu'Appelle and Saskatoon Health Regions should analyze the unit staffing patterns that are associated with high and low injury rates, and implement the lessons learned.</p>	<p>Partially implemented (as at September 30, 2006).</p> <p>Both Health Regions have done some work on this but more is needed.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	<p>PAC concurs:</p> <p>2-3 that the occupational health committees of the Regina Qu'Appelle and Saskatoon Health Regions should:</p> <ul style="list-style-type: none"> - monitor injury trends at least quarterly; - analyze the causes of injuries in areas with high injury rates at every meeting; and - make written recommendations to senior management and their board to fix unresolved causes of injuries. 	<p>Partially implemented (as at March 31, 2006).</p> <p>The Saskatoon Health Region has implemented this recommendation.</p> <p>The Regina Qu'Appelle Health Region still needs more improvement.</p>
2005	<p>PAC concurs:</p> <p>2A-1 that the Department of Health should develop a capital assets plan to help ensure that it can carry out its strategic plan.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The Department has a draft plan that it is using to consult with stakeholders.</p>
2005	<p>PAC concurs:</p> <p>2C-1 that the boards of directors of all regional health authorities (RHAs) should define the RHAs' objectives and the measures and targets needed to monitor progress in achieving the objectives; and the RHAs' internal reports to the boards of directors should compare actual performance to planned performance.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Some measures now have targets. Most RHAs still do not receive adequate internal reports.</p>
2005	<p>PAC concurs:</p> <p>2C-3 that the Regina Qu'Appelle Regional Health Authority should establish financial management policies.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Some progress made.</p>
2005	<p>PAC concurs:</p> <p>2C-8 that the Prairie North, Heartland, Cypress, Sunrise, Kelsey Trail, Saskatoon and Mamawetan Churchill River Regional Health Authorities should prepare information technology disaster recovery plans.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Heartland, Cypress, Sunrise, and Saskatoon RHAs have prepared disaster recovery plans. Kelsey Trail, Mamawetan Churchill River, and Prairie North are currently working on their plans.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 2C-14 that all the Regional Health Authorities' annual reports should include: - their objectives, performance measures, and actual results compared to plans; and - the risks to achieving the RHAs' objectives, and how the RHA will manage the risks.	Partially implemented (as at March 31, 2006). Some progress made.
2005	PAC concurs: 2C-2 that the Cypress, Kelsey Trail, Mamawetan Churchill River and Saskatoon Regional Health Authorities should establish information technology policies and procedures that are based on a threat and risk analysis.	Partially implemented (as at March 31, 2006). Cypress, Kelsey Trail, Mamawetan Churchill River, and Saskatoon RHAs are working on policies and procedures.
2005	PAC concurs: 2C-3 that the Keewatin Yatthe Regional Health Authority should follow its established information technology policies and procedures.	Partially implemented (as at March 31, 2006). Some progress made.
Department of Health (MACSI)		
2005	PAC concurs: 2E-3 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should establish a long-term strategic plan and annual business and financial plans for the Métis Addictions Council of Saskatchewan Inc.	Partially implemented (as at March 31, 2006). MACSI prepared an annual business and financial plan. It has not yet prepared a strategic plan.
2005	PAC concurs: 2E-5 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should provide governance training for its members.	Partially implemented (as at March 31, 2006). See Chapter 2A – Health for a status update.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 2E-6 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should periodically assess its own performance.	Not implemented (as at March 31, 2006). See Chapter 2A – Health for a status update.
2005	PAC concurs: 2E-9 that Department of Health should work with the Métis Addictions Council of Saskatchewan Inc. (MACSI) to determine the amount that the former executive committee members of the board of directors owe MACSI and try to recover the money.	Partially implemented (as at March 31, 2006). See Chapter 2A – Health for a status update.
2005	PAC concurs: 2E-10 that Department of Health should strengthen its processes to keep informed about any significant problems at community-based organizations (CBOs). The processes should include: - Doing a risk assessment on all CBOs to determine the nature and extent of processes needed to monitor each CBO's performance; - Identifying objectives and performance measures for each CBO; - Reviewing each CBO's performance reports routinely; - Carrying out regular on-site assessments of high risk CBOs; and - Attending board of director's meetings of high risk CBOs.	Partially implemented (as at March 31, 2006). Implemented except that the Department has not done a risk assessment on all CBOs.
2005	PAC concurs: 2E-13 that Department of Health should ensure the Métis Addictions Council of Saskatchewan Inc. (MACSI) implements recommendations 1-8 of this report.	Partially implemented (as at March 31, 2006) As noted above, some progress has been made.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Department of Health (Saskatchewan Prescription Drug Plan)		
2005	PAC concurs: 4-1 that the Department of Health should develop a plan to monitor and evaluate drug use in the population.	Not implemented (as at March 31, 2006). See Chapter 2A – Health for a status update.
2005	PAC concurs: 4-2 that the Department of Health should set, evaluate, and report on performance measures for the Saskatchewan Prescription Drug Plan.	Not implemented (as at March 31, 2006). See Chapter 2A – Health for a status update.
Department of Justice		
1999	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.	Partially implemented (as at March 31, 2006). The Deputy Minister told the Committee that the limitations of their existing fines system prevent Justice from efficiently providing this information to the courts. This system is in the process of being replaced, and Justice intends to explore the feasibility of automated tracking of this information.
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 are recorded.	Partially implemented (as at March 31, 2006). The Department has an effective system to track the distribution of tickets to Law Enforcement agencies. The Department has taken steps to improve the tracking of returned tickets, including consultations with policing agencies and a directive to submit all spoiled and voided tickets effective April 1, 2006.
Department of Justice (Superintendent of Pensions)		
2005	PAC concurs: 5-1 that the Superintendent of Pensions should expand its analysis of pension plan risks to include the key risks faced by all pension plans.	Not implemented (as at March 31, 2005). A follow-up is planned for 2007-08.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	PAC concurs: 5-2 that the Superintendent of Pensions should prepare a risk-based work plan to supervise pension plans.	Not implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
2005	PAC concurs: 5-3 that the Superintendent of Pensions should provide staff with written guidance regarding information to document for the registration and amendment of pension plans.	Not implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
2005	PAC concurs: 5-4 that the Superintendent of Pensions should develop alternative ways to obtain information from pension plan administrators or seek legislative changes to expand its enforcement powers to obtain the required information.	Not implemented (as at March 31, 2005). A follow-up is planned for 2007-08.
Department of Learning		
1999	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: 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.	Partially implemented (as at March 31, 2006). 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. Working with school divisions and others, the Department developed a pre-kindergarten to grade 12 Continuous Improvement Framework that focuses on advancing student outcomes; clarifying roles and responsibilities; and implementing a planning cycle to advance common system-wide and local priorities. The Department began implementing the Framework in February 2006.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
1999	CR60. The Department should require school divisions to prepare their financial statements following the standards recommended by the [The Institute Chartered of Accountants] CICA.	Partially implemented (as at March 31, 2006). The Department continues to work with the Saskatchewan Association of School Business Officers to improve on the financial reporting standards and full compliance. The Department has set a two year implementation timeline with a target date of August 31, 2009 for all school divisions to be in full compliance.
1999	CR68. The Department of Learning should verify critical information on student loan applications.	Partially implemented (as at March 31, 2006). The Department made some improvements to when and how it verifies certain critical information on student loan applications. Further changes are planned.
2005	PAC concurs: 4-1 that the Department of Learning should set out the rate of incorrect payments for the Provincial Training Allowance program that it will accept, and use procedures that prevent and detect incorrect payments to meet the pre-established rate.	Partially implemented (as at March 31, 2006). The Department has set the rate and taken steps to improve the procedures that prevent and detect incorrect payments. However, more work is required as the overpayment experience continues to be higher than it deems acceptable.
2005	PAC concurs: 13-1 that the Department of Learning should obtain from school divisions comparisons of planned and actual costs and timing by key stage for each approved project.	Partially implemented (as at October 31, 2005). The Department developed a new approval process for capital projects and began using it in the fall of 2005. A follow-up is planned for in 2007 to ensure the process is used at all key stages of a project.
2005	PAC concurs: 13-2 that the Department of Learning should document its assessment of the processes that its partners use to identify and mitigate significant risks or set its own processes to identify and mitigate significant risks on approved capital projects.	Partially implemented (as at October 31, 2005). The Department is developing a project checklist to help it standardize its risk assessment process among its partners.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Board of Internal Economy		
2003	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.	Not implemented (as at March 31, 2006). PAC has recommended to the Legislative Assembly that this matter be referred to the Board of Internal Economy. To date, the referral has not been made.
2005	CR1. The Standing Committee on Public Accounts recommends that chapter 17 of the 2004 Report of the Provincial Auditor (Volume 3) be withdrawn from the agenda and that the committee recommend that it be referred to the Board of Internal Economy.	Not implemented (as at March 31, 2006). PAC has recommended to the Legislative Assembly that this matter be referred to the Board of Internal Economy. To date, the referral has not been made.
Information Technology Office		
2005	PAC concurs: 12-1 that the Government should clarify which agency is responsible to oversee the security of CommunityNet.	Partially implemented (as at March 31, 2005). Will be assessing in future audits.
2005	PAC concurs: 12-2 that the Government should approve and implement security and data classification policies to protect information carried on CommunityNet.	Partially implemented (as at March 31, 2005). Will be assessing in future audits.
2005	PAC concurs: 12-3 that the Government should make the agency responsible for overseeing the security of CommunityNet also responsible for monitoring security and ensuring corrective action is taken.	Not implemented (as at December 31, 2004). Will be assessing in future audits.

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
Liquor and Gaming Authority		
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, 2006).</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-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, 2006).</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-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, 2006).</p> <p>SIGA has developed policies in these areas but must ensure employees comply with these policies in the area of travel and business expenses, marketing and promotion, and accounting.</p>
2005	<p>PAC concurs:</p> <p>5A-2 that the Liquor and Gaming Authority should follow its rules and procedures to reconcile promptly its recorded bank balances to the bank's records.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>Liquor and Gaming did not prepare timely bank reconciliations for the first 9 months of the year.</p>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	<p>PAC concurs:</p> <p>5B-2 that SIGA should:</p> <p>#1 - complete and implement its human resource plan;</p> <p>#2 - ensure its casinos consistently follow established human resource policies;</p> <p>#3 - prepare and provide to SIGA's Board more information about how SIGA is managing its staff retention risks; and</p> <p>#4 - prepare and provide to SIGA's Board more information about the effectiveness of SIGA's training activities.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>SIGA has implemented #2 and #3 and continues to improve its human resource plan and training information provided to the Board.</p>
Public Service Commission		
2005	<p>PAC concurs:</p> <p>2-1 that the Public Service Commission should communicate to departments a manageable number of human resource priorities.</p>	<p>Partially implemented (as at September 30, 2006).</p> <p>Some progress in year. (See Chapter 7 – Public Service Commission for details)</p>
2005	<p>PAC concurs:</p> <p>2-2 that the Public Service Commission should use a risk management framework to identify and analyze human resource risks and set acceptable risk levels.</p>	<p>Partially implemented (as at September 30, 2006).</p> <p>The Public Service Commission is beginning to use a risk management framework. (See Chapter 7 – Public Service Commission for details)</p>
Saskatchewan Crop Insurance Corporation		
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, 2006).</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, 2006).</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>

PAC REPORT YEAR	OUTSTANDING RECOMMENDATION	STATUS
2005	<p>PAC concurs:</p> <p>13-2 that the Board of Directors of Saskatchewan Crop Insurance Corporation should approve a work plan for its internal auditor based on a risk assessment of the Corporation's activities.</p>	<p>Partially implemented (as at March 31, 2006).</p> <p>The Corporation has undertaken an enterprise risk management assessment to help them towards developing a risk based internal auditor work plan.</p>
Workers' Compensation Board		
2005	<p>PAC concurs:</p> <p>11-3 that the Workers' Compensation Board Superannuation Plan should establish policies and procedures to ensure that all investments held by the Plan comply with the law and its investment objectives.</p>	<p>Partially implemented (as at December 31, 2005)</p> <p>The Plan is now called the Pension Plan for the Employees of the Workers' Compensation Board and has established some processes to ensure investments comply with the law and the Plan's investment objective.</p>

