

# Key messages

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# Observations

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## Introduction

My Office helps to improve how government agencies manage public resources. We also help to improve the information government agencies give to the Legislative Assembly. We do this by independently auditing all government agencies and reporting our results and recommendations to the Legislative Assembly.

Our audits continue to focus on how government agencies manage risks related to the key forces and trends that affect them. Managing these risks is critical to effective government services and the ability to pay for those services. The key forces and trends affecting the Government include advancing technologies, managing infrastructure, pressures on the environment, population changes, and managing for and demonstrating results.

We expect government agencies to have a clear plan of what they want to achieve, identify the risks that could prevent them from carrying out their plans, and have strategies that devote their resources to reducing key risks. Key risks are those that present the greatest threat to achieving their plans. We also expect government agencies to monitor their progress in achieving their plans and to change their strategies when progress is not satisfactory.

We expect government agencies to tell legislators and the public what they plan to do and how much it should cost. They should then tell legislators and the public what they actually did and what they spent. Having to answer for what they actually did compared to what they planned to do improves how government agencies manage public resources.

The Government delivers its services through about 275 agencies. These agencies include departments, Crown corporations, authorities, boards, commissions, and special purpose funds. Appendix 2 of this report lists these agencies. This report covers 135 agencies. The rest of the agencies were covered by our 2007 Report – Volume 1.

For the most part, the agencies covered by this report have adequate controls to manage risks to public resources. A few agencies, however, have serious problems.

## Control problems

Under the headings of protecting information, protecting the public, and protecting public money, I highlight some of the more serious control problems. Government agencies should move quickly to fix these problems.

### Protecting information

Advances in information technology have a large impact on the risks at government agencies. Computer systems and networks bring new risks to the security (i.e., accessibility, confidentiality, integrity, and privacy) of information that agencies use to manage.

Managing the security of computer systems becomes increasingly complex when those systems are connected to the Internet. The Government has many systems that are critical to the operation of government agencies. Many of these systems are connected to the Internet and contain critical, private, and confidential information. The Government must protect those systems to ensure they are not compromised in a way that affects the ability of government agencies to operate. Also, it must protect private and confidential information from unauthorized disclosure.

The following are three central agencies that provide computer services for other agencies. The central agencies need to improve their security. Also, the agencies receiving computer services need to improve their security practices so only authorized staff have access to the systems and data at the central agencies.

*Chapter 14—Information Technology Office* reports on the security of the computer services the Office provides to government departments. The Office provides computer services to most government departments. Those departments previously provided their own computer services. When systems and data are consolidated in one data centre, the impact of a security breach increases.

We report that the Office needs to follow its security policies to effectively protect the departments' systems and data. It also does not have a disaster recovery plan that meets departments' needs.

In other chapters, we report that some departments that use the Office's computer services do not have adequate practices to ensure only authorized staff have access to their systems and data. Also, many departments have not determined their disaster recovery needs.

*Chapter 11—Health* reports on the Department's computer security practices for the services the Department provides to regional health authorities, the Saskatchewan Cancer Agency, Saskatchewan Association of Health Organizations, and other health-related agencies. The systems and data for these agencies contain critical, private, and confidential information.

We report that the Department's practices were not adequate to protect the agencies' systems and data. Also, the Department does not have an adequate disaster recovery plan.

We also report that five regional health authorities and the Saskatchewan Cancer Agency need to establish better policies to secure their systems and data at their premises.

*Chapter 20—Public Service Commission* reports on the Commission's computer security practices for the payroll services it provides to government departments. The system contains the personnel and payroll information for government employees who work in departments.

We report that the Commission needs to test its disaster recovery plan and monitor access of staff who use the system. Also, the Commission must provide departments with better information to monitor their payroll.

In other chapters, we report that many departments have not adequately reviewed the accuracy of key payroll data before paying employees. In part, this was because the system did not provide adequate reports to do so. As well, some departments have not ensured that only authorized employees had access to the system.

## **Protecting the public**

The Government regulates a number of activities that are carried out in society to protect the public. We looked at processes to protect patients

from contracting an infection in hospital, processes to protect the restaurant food we eat, and processes to protect the investing public.

*Chapter 11—Health* reports that Sunrise Regional Health Authority's practices for managing hospital-acquired infections need improvement. The Authority needs an overall plan for preventing infections. Also, it needs to report and monitor rates and causes of infections and progress towards targets. Hospital-acquired infections increase the Authority's costs and pose risks for patients.

*Chapter 11—Health* reports that the Sun Country Regional Health Authority has reasonable practices for monitoring eating establishments. However, where re-inspections are needed, it must do these within the time frames in the Public Health Inspection Work Guide.

*Chapter 15—Justice* reports that the Saskatchewan Financial Services Commission needs to do a much better job of investigating complaints to protect the investing public. The Commission needs to allocate its resources to the complaints that present the greatest risks to the investing public. It needs a formal process for investigating complaints, and it needs to make sure that staff follow that process. The Commission also should monitor the progress of complaints.

### **Protecting public money**

In 2005, we reported losses of public money of about \$1.5 million at the departments of Community Resources and Environment and recommended practices to prevent and detect such losses in the future. While these departments are making progress, the conditions that allowed the losses persist today. These departments must continue to train staff in the use of approved practices and closely supervise them.

### **Public accountability problem**

The Government has a responsibility to give the Legislative Assembly reliable information about its financial performance. It has not done so for the financial performance of the General Revenue Fund.

Legislators and the public should be concerned when the Government does not use generally accepted accounting principles to report on its



financial performance. Inappropriate reporting misrepresents financial performance and makes it more difficult for legislators and the public to hold the Government accountable.

The Government continues to use inappropriate principles to report the financial position and results of the General Revenue Fund. The financial statements do not show the total debt. Debt is understated by \$4.66 billion. Also, the financial statements show a surplus of \$293 million for the year ended March 31, 2007. However, the correct result for 2007 was a \$15 million deficit. *Chapter 9—Finance* discusses this matter.

## **Acknowledgement**

The Office fulfills its responsibilities through the dedicated efforts of its staff. Their knowledge and commitment make this report possible. A list of staff is set out in the following exhibit.

## Exhibit

My colleagues at the Office of the Provincial Auditor for Saskatchewan are:

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## **Chapter 2—Advanced Education and Employment**

The Department of Advanced Education and Employment (Department) needs to complete its performance plan and human resource plan. These plans are important so that the Department can track and report on its progress, have better information to make decisions, and be more accountable.

The Department needs to review the accuracy of payroll prior to paying employees. Lack of prior review of payroll accuracy increases the risk that employees may be paid incorrect amounts without timely detection.

The Information Technology Office (ITO) delivers information technology services to the Saskatchewan Apprenticeship and Trade Certification Commission (Commission). The Commission needs to sign a service level agreement with ITO to ensure all the Commission's needs are met.

## **Chapter 3—Agriculture and Food**

The Department of Agriculture and Food (Department) is responsible for 14 agencies with March 31 year-ends and two with December 31 year-ends.

The Department needs to review the accuracy of its payroll prior to paying employees to ensure that it approves all employees' pay in accordance with the law. Lack of an adequate review increases the risk that employees may be paid incorrect amounts.

The Department must keep adequate books and records so it is able to prepare accurate financial statements for the Pastures Revolving Fund. Furthermore, it continues to need to provide its staff with sufficient guidance on financial reporting.

Senior employees of Thomson Meats Ltd. need to file their employment contracts with the Clerk of the Executive Council to comply with the law.

Saskatchewan Crop Insurance Corporation has adequate processes to set premium rates under the Canada-Saskatchewan Implementation Agreement and *The Crop Insurance Act* except for the following. It needs to document its procedures for calculating premium rates, establish

procedures to check the accuracy of the data and formulas used to calculate premium rates, and improve its internal auditor plan.

## **Chapter 4—Board of Internal Economy**

The Board of Internal Economy (Board) needs to make improvements in three areas.

The Board should:

- ◆ define and receive reports that provide the information it requires to assess its own performance. It should use these reports to monitor its progress in achieving its goals and objectives.
- ◆ prepare an annual report on its operations. An annual report is a necessary accountability document for all public sector agencies.
- ◆ complete and test its business continuity plan to help it to continue to deliver its vital services in the event of a disaster.

## **Chapter 5—Community Resources**

The Department of Community Resources (CR) needs to strengthen its processes to ensure that it spends public money only for the purposes intended by the Legislative Assembly. CR must strengthen its processes:

- ◆ to ensure that only eligible clients receive assistance and that they receive the correct amount of assistance
- ◆ to ensure that it protects children and that payments to caregivers are authorized
- ◆ to improve its assessment of community-based organizations' progress in achieving CR's objectives
- ◆ to ensure it pays its employees the correct amounts

CR needs to test its business continuity plan to help ensure that it can continue to deliver its critical services in the event of a disaster. Also, it must strengthen its information technology security processes to ensure the confidentiality, integrity, and availability of information systems and data.

We also report that an employee misused approximately \$26,000 of public money.

We followed up the 20 recommendations in our 2006 report to the Standing Committee on Public Accounts on the special investigation of Oyate ataya Wakanyeja Owicakiyapi Inc. (Oyate) residential care home. Oyate suspended operations on April 13, 2006. Oyate and CR have made some progress in implementing our recommendations. However, we are unable to conclude on the adequacy of those processes until Oyate reopens and operates as a residential care facility for a sufficient period of time. Early in 2008, we plan to assess how well Oyate and CR have applied their new processes. We will report our findings in a future report.

## **Chapter 6—Culture, Youth and Recreation**

The Department of Culture, Youth and Recreation needs to review and approve payroll prior to paying its employees.

The Saskatchewan Arts Board needs to have formal agreements before investing money.

## **Chapter 7—Environment**

The Department of Environment has made progress to address many of our past recommendations but it needs to do more to fully address some of these recommendations relating to:

- ◆ segregating duties of employees responsible for disbursement or expenditure of public money
- ◆ communicating clearly to its employees its operating policies and ensuring that its employees understand the reasons for the policies
- ◆ following established rules and procedures to reconcile its recorded bank balances to the bank's records promptly
- ◆ defining and documenting its compliance reporting needs
- ◆ preparing a complete business continuity plan

Our new recommendations expect the Department to adequately review the payroll for accuracy prior to paying employees, and include measurable targets and indicators in its human resource plan. Also, it should make a

service level agreement with the Information Technology Office for information technology services.

Also, the Saskatchewan Watershed Authority has addressed our past recommendation to set long-term targets for measures related to dam safety to help it better monitor the effectiveness of its dam safety activities and has made progress on other past recommendations.

## **Chapter 8—Executive Council**

The Office of the Executive Council (Department) needs to review the accuracy of payroll prior to paying employees. Lack of prior review of payroll accuracy increases the risk that employees may be paid incorrect amounts without timely detection.

The Department needs to provide the Legislative Assembly with a performance plan and annual report each year. It also needs to develop systems to measure the results achieved for its key performance measures.

## **Chapter 9—Finance**

Treasury Board continues to use inappropriate policies to account for pension costs and to record transfers between the General Revenue Fund (GRF), the Fiscal Stabilization Fund, and Saskatchewan Infrastructure Fund. The use of these inappropriate policies continues to result in significant errors in the financial statements of the GRF.

The Department of Finance (Finance) provides critical government services directly or through its various special purpose funds and agencies. It relies on computer systems operated by the Information Technology Office (ITO) to deliver some of these services. As reported last year, Finance has not confirmed that ITO has sufficient processes to address the Department's specific requirements, and its agreement with ITO did not sufficiently address the recovery of essential computerized systems and data services in the event of a disaster.

At the start of 2006-07, Finance along with the Public Service Commission implemented a new computer system to process payroll. During the year, Finance did not reconcile the related salary bank account promptly.



Reconciling bank accounts regularly makes sure all charges to bank accounts are proper and money is received and deposited to the correct account.

Finance collects provincial sales taxes of about \$800 million annually. Finance has adequate processes to select businesses for audit except for the following. It needs to document the desired outcomes of the audit selection process in measurable terms; it needs to use an overall risk analysis to direct its audit efforts to areas of potential non-compliance with provincial sales tax laws; and it needs to report to senior management on the effectiveness of the audit selection process.

Public plans and annual reports are key documents for helping the Legislative Assembly and the public assess the performance of government agencies. In 2003, Finance established guidelines for preparing public plans and annual reports. The guidelines are adequate except they no longer contain timelines for the implementation of certain key reporting principles; i.e., setting performance targets, explaining key risks and capacity, and the integration of financial and non-financial information. We recommend that Finance prepare an implementation schedule that contains all key reporting principles.

Government accountability is improving. Finance, in conjunction with Executive Council, is responsible to guide Treasury Board agencies on managing and reporting publicly on their performance and to improve accountability. As of October 2007, the majority of departments and larger Treasury Board agencies use accountability frameworks that focus on results. However, a few agencies that handle significant public money do not yet make public their plans and report their progress toward achieving their objectives. Also, neither Finance nor Executive Council have identified a date by which Treasury Board agencies should make public their targets for major results.

## **Chapter 10—First Nations and Métis Relations**

The Department of First Nations and Métis Relations (Department) administers certain aspects of the Agreement between the Government of Saskatchewan and the Federation of Saskatchewan Indian Nations (FSIN) over Gaming (commonly referred to as the Gaming Framework Agreement). For the year ended March 31, 2007, the Department paid

\$42.3 million to four community development corporations and the First Nation Trust (administered by FSIN). The Gaming Framework Agreement requires this money to be spent for specific purposes. The Department is charged with making certain that the First Nations Trust and the community development corporation use this money as the Agreement intends.

The Department's processes to monitor spending of the community development corporation are working. However, we continue to report concerns that the Department needs to better monitor spending of the First Nations Trust. Although the Department is entitled to and requests each year, it has not received from the Trust the necessary independent audit report on whether money the Trust receives is properly safeguarded and spent for the proper purposes. Without this report, the Department does not know if the Trust is spending money as required.

Also, the Department needs to complete its performance plan and human resource plan. These plans are important so that the Department can track and report on its progress, have better information to make decisions, and be more accountable.

## **Chapter 11—Health**

Part A of this chapter sets out the results of our audits of the Department of Health (Health) and its Crown agencies. Health needs better reports from health agencies it contracted to provide health services. This would enable Health to monitor their progress in achieving Health's objectives. Health does not have a capital asset plan to manage its \$980 million investment in capital assets (e.g., land, buildings, and equipment). It needs a written, tested, and approved business continuity plan to help ensure that it can continue to provide critical services in the event of a disaster.

Also, the Saskatchewan Cancer Agency needs to strengthen the preparation, approval, and implementation of information technology processes to ensure the confidentiality, integrity, and availability of information systems and data.

In addition, the Saskatchewan Association of Health Organizations (SAHO) needs to regularly update its accounting records for its administered benefit plans and approve all bank reconciliations. SAHO should use interim financial reports to monitor its administered benefit plans.

Part B sets out six financial measures to help the Legislative Assembly and the public to assess the sustainability of health spending. A sound understanding of health spending is important for an informed debate about the affordability of programs and services and the maintenance of Saskatchewan's health care infrastructure.

Part C describes the results of the audits of the 12 Regional Health Authorities (RHAs). Boards of directors of the RHAs need to improve how they safeguard public resources and comply with the law. For example, they need to strengthen their information technology processes to ensure the confidentiality, integrity, and availability of information systems and data.

In Part D, we note that up to 11% of Canadian patients get an infection while in hospital, thus increasing costs and the risk of complications. In 2007, Sunrise RHA had adequate processes to manage hospital-acquired infections except for its processes to plan for the prevention of infections and report the rate and causes of infections.

Part E describes how well the Sun Country RHA does inspections in 350 public eating establishments (e.g., restaurants) to protect the public from food borne illnesses. Those inspections are governed by *The Public Health Act, 1994* and related authorities. The RHA complied with the provisions of the above authorities for the year ended March 31, 2007 except it did not always do follow-up inspections within the required timeframes where it had found food safety concerns in eating establishments.

Part F reports that the Health Information Solutions Centre of the Department of Health (HISC) did not have adequate controls to protect the confidentiality, integrity, and availability of client information technology systems and data. HISC provides many information technology systems that RHAs and other health agencies use to provide health services such as surgeries, drugs, and lab tests.

## **Chapter 12—Highways and Transportation**

Highways provides the public with critical transportation services such as snow plowing. A complete business continuity plan would help ensure it can provide these services in times of a disaster. Although it has started

the development of such a plan, it does not have a complete plan. We continue to recommend that it have a complete business continuity plan.

Since April 2005, Highways have used the Information Technology Office to provide it with most of its information system services without a written agreement. An agreement is important so that each party clearly understands its responsibilities and Highways can effectively monitor the delivery of information technology services. Highways did not adequately control access to its computer network and needs to promptly remove network access from former employees.

Highways needs to take additional steps to make sure amounts paid to employees are accurate and properly authorized.

## **Chapter 13—Industry and Resources**

During 2006-07, we assessed the Department's progress in addressing the recommendations we made in 2003 for verifying producers' royalties and taxes, and in 2005 for identifying the Department's strategic risks.

We concluded that the Department has made progress in addressing our recommendations relating to the assessment and collection of all royalties and taxes due. However, it needs to do more to improve its:

- ◆ overall audit plan by including the estimated resources required to carry out the plan
- ◆ supervisory practices to ensure that audits are approved and carried out as planned

Also, the Department has made good progress identifying its strategic risks. Now, it needs to implement its established processes for identifying and quantifying the specific risks that it faces.

## **Chapter 14—Information Technology Office**

The Information Technology Office (ITO) provides information technology (IT) services to client departments. During the year, ITO did not adequately review and approve payroll prior to paying its employees. Also, ITO needs signed service level agreements with its clients prior to delivering information technology services.

As a service provider and custodian of client information systems and data, ITO must have controls to protect the confidentiality, integrity, and availability of client IT systems and data. ITO has adequate controls to protect client IT systems and data except ITO needs to:

- ◆ follow its security policies and procedures
- ◆ protect its systems and data from security threats
- ◆ implement a disaster recovery plan for its data centre and client systems

## **Chapter 15—Justice**

The Department of Justice (Justice) needs to improve its processes to track, enforce, and collect fines. Justice does not know if it has enforced all fines and charges.

Justice needs to control employees' pay. It needs to charge municipalities for the cost of policing services in accordance with *The Police Act, 1990*, and test its business continuity plan.

We also report that at March 31, 2007, the Saskatchewan Financial Services Commission (Commission) did not have adequate processes to investigate complaints by the investing public. The Commission needs to establish a formal system to properly allocate investigative resources, monitor investigations, and establish standards for planning, conducting, and reviewing investigations of complaints from the investing public. It should also set performance targets to help measure progress towards objectives. It should require and review sufficient information about investigations of complaints from the investing public to carry out its responsibilities.

We assessed the Superintendent of Pension's progress towards addressing our past recommendations for regulating pension plans we made in 2005.

The Superintendent has fully addressed two of our recommendations and made progress towards the other two. It has broadened its document requirements and guidance for registration and amendment of pension plans and developed alternative ways to obtain information from pension

plan administrators. The Superintendent needs to do more work to expand its analysis of pension plan risks, and prepare a risk-based work plan to supervise pension plans.

## **Chapter 16—Learning**

The Department of Learning (Department) needs to review the accuracy of payroll prior to paying employees. Lack of prior review of payroll accuracy increases the risk that employees may be paid incorrect amounts without timely detection.

The Department needs to follow its procedures for ensuring only authorized staff have access to its systems and data.

## **Chapter 17A—Liquor and Gaming Authority**

In this chapter, we report the results our audit of the Saskatchewan Liquor and Gaming Authority (Liquor and Gaming) for the year ended March 31, 2007.

Liquor and Gaming needs to improve its training and guidance to liquor store employees so they understand and follow established policies and procedures. Also, Liquor and Gaming needs to follow its approved information technology policies and procedures and prepare a complete business continuity plan.

## **Chapter 17B—Saskatchewan Indian Gaming Authority Inc.**

In this chapter, we report the results of our audit of the Saskatchewan Indian Gaming Authority Inc. (SIGA) for the year ended March 31, 2007. SIGA has made significant progress in addressing our outstanding recommendations. By the year-end, SIGA had fully implemented 79% and partially implemented 21% of our past recommendations.

We also report the results of our audit of SIGA's project management processes for the Dakota Dunes Casino from January to August 2007. We report that SIGA had adequate project management processes except that SIGA needs to:

- ◆ have adequate dispute resolution processes with its key partners
- ◆ improve the construction progress reports it provides to the Board

## **Chapter 18—Northern Affairs**

The Department of Northern Affairs (Department) needs to improve its management of loan and grant programs. For the past two years, we have reported the Department needs to improve its processes. We also make two new recommendations this year to improve processes relating to the management of loans and grants. We recommend that the Department document and communicate its processes to administer its loan and grant programs, and ensure that employees who approve loans do not have authority to record transactions related to those loans.

Also, the Department needs to review payroll for accuracy prior to paying its employees, and it should make a service agreement with its payroll services provider.

## **Chapter 19—Property Management**

In this chapter, we report the results of our audit of the Department of Property Management for the year ended March 31, 2007. We concluded that the Department had adequate processes to safeguard its public resources except it should:

- ◆ review and approve payroll prior to paying employees
- ◆ develop an information technology strategic plan to help management know if it has addressed all the threats and risks to the Department's security
- ◆ follow its established information technology policies and procedures to help ensure the confidentiality, integrity, and availability of information systems and data
- ◆ have a complete business continuity plan so it can continue to deliver its programs and services in the event of a disaster
- ◆ improve its human resource plan by providing measurable indicators and targets for its key strategies to help the Department monitor its progress
- ◆ prepare and independently review and approve all significant reconciliations promptly to reduce the risk that its accounting records and financial reports are not accurate and complete

## **Chapter 20—Public Service Commission**

PSC is a central human resource agency primarily for staff employed by government departments.

PSC is responsible for the computerized human resource administration and payroll system. This system contains the personnel and payroll information. PSC had adequate controls to protect the confidentiality, integrity, and availability of this system with two exceptions. First, it did not have adequate policies and procedures for: monitoring access of staff who use this system, documenting and testing changes made to the system, and providing departments with sufficient information to help them monitor their payroll. Second, although PSC had an approved disaster recovery plan to restore the system in event of a disaster, it had not tested the plan to make certain it works properly.

As a central agency for human resources management, PSC must lead human resources planning within government departments. We found PSC had addressed the two recommendations we made in our 2005 report. It adequately communicates to departments a manageable number of human resource priorities and uses a risk management framework to help identify and analyze of human resource risks.

Finally, we note PSC must complete its own human resource plan and enter into an agreement with the Information Technology Office (ITO) for information technology services it receives from ITO. A complete human resource plan will help it have the right staff at the right time. An agreement with ITO is essential so that PSC can monitor the services ITO provides.

## **Chapter 21—Regional Economic and Co-operative Development**

The Department of Regional Economic and Co-operative Development (Department) did not review the accuracy of key payroll data for each pay period prior to paying employees. This weakness increases the risk that employees may be paid at incorrect amounts.

The Department needs Order in Council approval before making agreements requiring payments greater than \$50,000. During the year, it



paid \$705,080 to the Saskatchewan Snowmobile Fund under an agreement that was not approved by Order in Council.

## **Chapter 22—Saskatchewan Gaming Corporation**

In this chapter, we report the results of our audit of the Saskatchewan Gaming Corporation (SGC) for the year ended March 31, 2007.

SGC has established adequate policies but it needs to improve its compliance with approved policies relating to marketing and promotion, employees' performance evaluations, and completion of the code of conduct questionnaire. Also, SGC needs to further improve its human resource plan.

## **Chapter 23—Saskatchewan Power Corporation**

Each year, SaskPower buys over \$450 million of goods and services. This chapter focuses on adequacy of SaskPower's processes at July 31, 2007 to buy goods and services with individual transaction amounts of less than \$100,000. It reports that SaskPower had adequate purchasing processes over these transactions except it needs to do the following:

- ◆ consistently follow its established processes that require its staff to: set out the reasons for selecting the purchase method used, and obtain the required approval of purchases before making the purchase decision
- ◆ provide its staff with guidance on setting acceptable bid submission deadlines for goods and services that it purchases
- ◆ track problems with key suppliers and make this information available for purchasing decisions

## **Chapter 24—Saskatchewan Research Council**

In this chapter, we report the results of our audit of the Saskatchewan Research Council (SRC). To carry on its business, SRC relies extensively on its information technology systems. SRC needs to implement appropriate security controls to protect its information technology systems and data from unauthorized access. This includes improving how it manages employee access and how it protects its systems and data from security threats. SRC also needs to know that it can recover systems and

data in the event of computer problems or a disaster. SRC should test its information technology disaster recovery plan.

## **Chapter 25—Standing Committee on Public Accounts**

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 may 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 resources. The Government has fully implemented 65% of the Committee's recommendations. Of the recommendations that are not yet fully implemented, 67% are partially implemented.