Advanced Education, Employment and Labour

2

27

Main points

The Ministry of Advanced Education, Employment and Labour (Ministry) needs to sign a shared service agreement with the Ministry of Education so that both Ministries understand their respective roles and responsibilities.

The Ministry needs to follow its procedures for ensuring only authorized staff have access to its computer systems and data. Also, the Ministry needs to sign an adequate agreement on disaster recovery of computer systems and data with the Information Technology Office (ITO). In addition, the Ministry needs to monitor the effectiveness of the ITO's security controls to protect the Ministry's computer systems and data.

The Saskatchewan Institute of Applied Science and Technology (SIAST) plays a critical role in educating skilled workers for the province. As of June 30, 2008, our audit found the SIAST Board's risk management processes were not adequate.

SIAST needs to use more comprehensive risk management policies and procedures. Also, SIAST's Board should require written reports that include management's analysis of risks and outcomes of risk management.

Introduction

In November 2007, the Government restructured the former Department of Advanced Education and Employment and the former Department of Labour into the Ministry of Advanced Education, Employment and Labour (Ministry).

The mandate of the Ministry is to foster development of an educated, skilled, productive and representative workforce that meets the labour demands of a growing and innovative economy[1].

The Ministry's responsibilities are set out primarily in *The Post-Secondary Education and Skills Training Act* and *The Labour Standards Act.*

Related special purpose funds and agencies

At March 31, 2008, the Ministry was responsible for the following special purpose funds and agencies:

	Year-end
Saskatchewan Student Aid Fund	March 31
Training Completions Fund	March 31
Carlton Trail Regional College	June 30
Cumberland Regional College	June 30
Cypress Hills Regional College	June 30
North West Regional College	June 30
Northlands College	June 30
Parkland Regional College	June 30
Prairie West Regional College	June 30
Southeast Regional College	June 30
Saskatchewan Apprenticeship and Trade Certification Commission (SATCC)	June 30
Saskatchewan Institute of Applied Science and Technology (SIAST)	June 30
Saskatchewan Labour Market Commission (SLMC)	March 31

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[1] *Ministry of Advanced Education, Employment and Labour, 2007-2008 Annual Report*, pg. 5.

Financial overview

As set out in the table below, the Ministry spent over $685 million in 2007-08.

Table 1

	Estimates 2007-08[2]	Actual 2007-08
	(in millions of $)	
Central Management and Services	$ 24.2	$ 23.3
Student Support programs	75.3	67.9
Post-Secondary Education	491.9	503.0
Immigration	8.5	5.7
Training Programs	37.8	38.5
Career and Employment Services	35.5	33.4
Capital Asset Acquisitions	(1.2)	(4.8)
Capital Asset Amortization	2.4	2.3
Labour Relations Board	0.9	1.2
Labour Relations and Mediation	0.6	0.7
Labour Standards	2.3	2.4
Occupational Health and Safety	6.9	6.1
Status of Women Office	0.5	0.4
Worker's Advocate	0.6	0.5
Capital Asset Acquisitions	--	4.6
	$ 686.2	$ 685.2

In 2007-08, the Ministry had revenues of $64.8 million of which 84% came from the Federal Government primarily for Federal-Provincial cost sharing programs.

The Ministry's *2007-08 Annual Report* sets out the reasons for the major differences between actual financial results and the estimates. (www.aeel.gov.sk.ca).

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[2] Saskatchewan Finance, *2006-2007 Saskatchewan Estimates* for the former Department of Advanced Education and Employment and the Department of Labour. The Estimates total does not include the additional $16.27 million authorized through the *Saskatchewan Supplementary Estimates* for Advanced Education, Employment and Labour (Vote 37).

Audit conclusions and findings

This section reports the results of our 2008 audits of the Ministry, the Training Completions Fund, three of eight regional colleges (Northlands, Parkland, and Southeast), SATCC, and SIAST.

The results of the 2008 audit of the SLMC are not included in this chapter. We have not completed this audit because SLMC has not yet finalized its financial statements.

In our opinion, for the fiscal years ending on or before June 30, 2008:

♦ **the Ministry and the above-listed agencies had adequate rules and procedures to safeguard public resources except for the matters reported in this chapter**

♦ **the Ministry and the above-listed agencies complied with authorities governing their activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing**

♦ **the financial statements of the above-listed funds and agencies are reliable**

We audit colleges on a cyclical basis. We work with the appointed auditor of each of these colleges to carry out the audits. We require the appointed auditors of the other five colleges that are not in rotation to provide us with reports that set out the results of their audits. We review these reports and have discussions with related ministry officials to identify if significant matters exist for these colleges. If so, we work with the appointed auditor on these matters. For SIAST, we carry out the audit jointly with the appointed auditor.

Exhibit 1 sets out the appointed auditor for each agency. We use the framework recommended by the *Report of the Task Force on Roles,*

Responsibilities and Duties of Auditors.[3] The auditors of the other five colleges did not report any new matters for the colleges they audited.

Exhibit 1

Crown agency	Appointed auditor
SIAST	Deloitte & Touche LLP, Chartered Accountants
Northlands College	Deloitte & Touche LLP, Chartered Accountants
Parkland Regional College	Skilnick Besler Miller Moar & Co., Chartered Accountants
Southeast Regional College	Cogent Business Consulting, Certified Management Accountants

Later in this chapter, we report the results of our audit of the adequacy of risk management processes that the SIAST's Board used and provide an update on recommendations previously made by the Standing Committee on Public Accounts (PAC) that are not yet implemented.

The following sets out detailed audit findings for the Ministry.

Shared service agreement needed

The Ministry needs to sign a shared service agreement with the Ministry of Education.

The Ministry provides various services to the Ministry of Education. Such services include payment processing, revenue processing/cash handling, and support services.

The shared service agreement should be in place so that both Ministries understand their respective roles and responsibilities. Without this signed agreement, there is a risk that there may not be appropriate agreement on all matters and that specific needs may not be met.

1.   **We recommend the Ministry of Advanced Education, Employment and Labour sign a shared service agreement with the Ministry of Education.**

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[3] To view this report, see our website at www.auditor.sk.ca/rrd.html

User access

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

The Ministry has adequate procedures for removing user access to its computer systems and data. However, the Ministry did not follow its established procedures. During the audit, we reviewed access for all employees on the MIDAS[4] HR system, the MIDAS financial system, and the One Client Service Model system[5]. We found three employees on the MIDAS HR system where the Ministry had not removed access on a timely basis. For the MIDAS financial system, we found one employee where the Ministry had not removed access on a timely basis. For the One Client Service Model system, we found 14 employees where the Ministry had not removed access on a timely basis.

Without following its established procedures for removing user access, the Ministry cannot ensure that only authorized individuals have access to its computer systems and data. As a result, the Ministry is exposed to the risk of loss of public money and inappropriate access to confidential information.

2.   **We recommend the Ministry of Advanced Education, Employment and Labour follow its established procedures for removing user access to its computer systems and data.**

Adequate agreement for disaster recovery required

The Ministry's service level agreements with the Information Technology Office (ITO) do not adequately address disaster recovery.

The Ministry uses ITO to provide it with information technology (IT) services. The Ministry and ITO have signed service level agreements regarding ITO's services.[6] Even though the Ministry uses ITO, the

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[4] The government's centralized payroll and payment system is called the Multi-informational Database Applications System (MIDAS).
[5] The One Client Service Model system is used by the Ministry to share program information with partners within the post-secondary education sector.
[6] The Ministry is made up of the former Department of Advanced Education and Employment and the former Department of Labour. ITO had service level agreements with both agencies. Elements of both of these agencies' service level agreements with ITO remain in place pending negotiation of a single agreement for the combined Ministry.

Ministry remains responsible to have adequate systems and practices to deliver its services.

The Ministry's agreements with ITO sets out the scope, level, and quality of services ITO provides. However, the agreements do not adequately provide for the on-going availability of key systems and data. The agreements do not adequately address disaster recovery processes, expectations, and reporting requirements. The agreements identify this as an area for future work. Moreover, the disaster recovery plan that ITO is developing for its data centre does not identify the priority or procedures required to restore applications at the Ministry. As a result, neither the Ministry nor ITO knows whether systems and data can be restored when needed in the event of a disaster. This could result in the Ministry not being able to provide timely services to the public.

3.   **We recommend the Ministry of Advanced Education, Employment and Labour sign an adequate agreement on disaster recovery of computer systems and data with the Information Technology Office.**

Monitoring of ITO security controls

ITO provides computers and network access to the Ministry. ITO is a custodian for the Ministry's computer systems and data. To know that its computer systems and data are secure, the Ministry needs to monitor and assess the security provided by ITO.

The Ministry did not ask for or receive adequate information about security from ITO. Moreover, we found ITO did not adequately configure, monitor, and update firewalls at the Ministry. Firewalls help to maintain security of Ministry systems and data.

As a result of these weaknesses, the Ministry's systems and data were at risk of inappropriate external access. In addition, because of the lack of adequate communication about security, the Ministry was not aware of the risk.

4.   **We recommend the Ministry of Advanced Education, Employment and Labour monitor the effectiveness of the**

34

Information Technology Office's security controls to protect the Ministry's computer systems and data.

Human Resource Plan needed

In Chapter 2 of our 2007 Report – Volume 3, we recommended that the Ministry develop a human resource plan.

Effective human resource planning helps the Ministry to have the right people, in the right jobs, at the right time. A good human resource plan sets priorities and in line with the Ministry's strategic direction. It identifies key human resource risks and gaps that exist in current and future available resources. The plan should also set out strategies and implementation plans to address human resource risks and gaps.

The Standing Committee on Public Accounts (PAC) considered this matter on January 8, 2008 and agreed with our recommendation.

We continue to recommend that the Ministry of Advanced Education, Employment and Labour develop a human resource plan.

In October 2008, management told us that the 2008-09 Human Resource Plan has been developed and is in the approval stages.

Saskatchewan Institute of Applied Science and Technology

The Saskatchewan Institute of Applied Science and Technology (SIAST) is a large post-secondary education institution under *The Saskatchewan Institute of Applied Science and Technology Act.* A government-appointed Board is responsible to set policies and align its strategic direction with the goals of the Ministry of Advanced Education, Employment and Labour.

SIAST's operations are decentralized with four campus locations (Prince Albert, Saskatoon, Regina, Moose Jaw). In 2007-08, SIAST spent $184.6 million to provide services to about 13,000 students. SIAST's financial statements are in the *SIAST 2007-2008 Annual Report* at www.siast.sk.ca.

SIAST prepares people to work in areas such as the trades, business, technology, health sciences, and community services. SIAST's vision is to be "a leader in superior education focused on students and lifelong learning—a catalyst for advancing the social and economic prosperity of Saskatchewan." [7] SIAST works to use innovative education methods to meet the needs of its students including those who have an Aboriginal heritage (19.2% of enrolment in 2006-07).[8]

SIAST's role is to prepare workers with skills training and technical education. Demand for skilled workers fluctuates with changes in the economy, creating risks for SIAST. Effective management of SIAST's risks and achievement of its objectives can positively influence Saskatchewan's economy and social prosperity.

We audited the SIAST Board's risk management processes to strengthen its ability to achieve its objectives and fulfill its important role.

Background—managing risk in a changing environment

Risk is the chance of something happening that will have an impact on objectives.[9] That is, risks are missed opportunities or adverse events that could influence an agency's ability to meet its strategic objectives.

Managing risk is complex. Changes in the global economy, technology, government policies, and decisions by independent businesses all influence the demand for skilled workers. Managing risks in this environment requires a rapid response to changes that could influence the ability to achieve strategic priorities such as those in Exhibit 1.

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[7] SIAST 2007-2008 Annual Report.
[8] SIAST statistics about students as of January 1, 2008 as reported on the *MySIAST* intranet.
[9] Australia/New Zealand Standards: *Risk Management 4360* (2004), definitions pages 4-5.

Exhibit 1—SIAST Board's strategic priorities 2007-2010

1. student centred learning environment that is increasingly responsive to student needs
2. develop partnerships that enhance the effectiveness of the training system
3. improve recruitment and retention of talented and diverse faculty, staff, and administrators to achieve excellence
4. develop and upgrade facilities, equipment, and technology essential to the effective delivery of programs and student support services that meet the changing needs of the labour market

Source: *SIAST Operations Forecast 2007-10*

For example, as part of its risk management, SIAST must predict rising or falling enrolments and respond rapidly. It is a challenge to keep program capacity balanced with enrolment demand. Also, attracting and retaining Aboriginal youth could influence SIAST's ability to achieve its vision as a catalyst for social and economic prosperity.

SIAST's changing environment requires timely, reliable information and prompt action. Rapid changes increase risks as SIAST adjusts to new circumstances. SIAST's Board needs strong risk management processes to ensure it takes full advantage of opportunities while reducing threats. Strong risk management processes help ensure resources are spent on the most significant risks and opportunities rather than less serious risks.

Audit objective, criteria, and conclusion

The objective of this audit is to assess whether the SIAST Board used adequate risk management processes as of June 30, 2008. We based the audit criteria primarily on Australia-New Zealand Standards' *Risk Management Standard* 4360 (2004). Many Canadian public and private sector agencies base their risk management processes on these standards. SIAST's management agreed with the criteria set out in Exhibit 2.

SIAST's Board and management told us that the Government of Saskatchewan has not required nor instituted the standards we used in this audit.

Exhibit 2—Criteria for risk management processes

To have adequate processes for risk management, SIAST's Board should:
- ♦ identify risks
  - establish comprehensive list of risks for each objective
  - identify potential causes of risks or missed opportunities
  - build a common understanding (context) for risk management
- ♦ analyze risk likelihood and impact
  - identify likelihood each risk will occur in short, mid, or long-term
  - identify positive and negative impacts
  - list risks excluded from analysis due to low impact
- ♦ evaluate risk tolerance
  - communicate with partners about risk
  - decide criteria for risk tolerance
  - set priorities for risk treatment
- ♦ treat key risks
  - identify options for treating priority risks
  - assess cost and suitability of optional treatments
  - select risk treatment plans
  - discuss risk treatment plans with relevant partners
- ♦ monitor risks
  - report action taken on risk treatment plan
  - review risk process and outcomes of risk treatment
  - record residual risks and lessons learned

Source: Australia-New Zealand Standards: *Risk Management Standard 4360* (2004)

We concluded that the Saskatchewan Institute of Applied Science and Technology Board did not have adequate processes for risk management as of June 30, 2008.

5.   **We recommend that the Saskatchewan Institute of Applied Science and Technology's Board use more comprehensive risk management policies and procedures that:**

- ♦   **define key terms and processes**
- ♦   **assign roles and responsibilities for risk management**
- ♦   **require risks be identified in relation to strategic objectives**
- ♦   **require analysis of risk likelihood and impact including timeframes**
- ♦   **set criteria to evaluate risk tolerance**
- ♦   **outline guidance to treat key risks**

6.   **We recommend that the Saskatchewan Institute of Applied Science and Technology's Board require that the written risk management reports it receives include analysis of risks and outcomes of risk management.**

Management told us SIAST recognizes that improvements to its risk management processes are required. Also, management told us SIAST is in the process of phasing-in risk management linked processes such as completing the new strategic visioning project, developing an accountability framework, and developing its information databases and reporting tools.

Findings—risk management processes

We followed *The Standards for Assurance Engagements* established by The Canadian Institute of Chartered Accountants in carrying out this audit. We highlight what we expected (our criteria) in italics below each heading, followed by our significant findings.

Identifying risks

We expect SIAST to identify risks based on processes to:
♦   *establish a comprehensive list of risks for each objective*
♦   *identify potential causes of risks or missed opportunities*
♦   *build a common understanding for risk management*

In 2002, SIAST's Board adopted enterprise risk management. In 2007-08, the Board ranked ten key risk areas as set out in Exhibit 3.

Exhibit 3—SIAST's key risk profile

1. student recruitment and retention
2. faculty and staff recruitment and retention
3. funding
4. political
5. facility development/government services
6. union relationships
7. increasing reliance on information and technology
8. governance
9. partnerships
10. student and employee safety
Source: *as presented to SIAST Board March 28, 2008*

The Board did not yet have processes linking its risks to its strategic objectives and did not identify potential causes of risks or missed opportunities. Identifying risks by objective helps to ensure the objectives

are met. Identifying potential causes of risks or missed opportunities would help the Board ensure management identifies all potential risks.

In March 2006, the Board approved a framework of risk management principles. The risk management framework stated that the Board expects risk management to be "…transparent, regular, standardized, consistently communicated, proactive, and value added." The framework should go beyond these principles to assign roles and responsibilities and define key terms. It should also outline key processes, such as analyzing the likelihood and severity of risks, and should require timely reports on new or emerging risks.

In March 2008, senior management began to communicate the framework and key risks to managers across SIAST. Senior management should also give managers key definitions, training, and regular reports to build a common understanding of risk. Managers need an agency-wide understanding of risks in addition to a local program perspective.

In September 2008, management told us that the Board plans to approve a policy assigning risk management roles. The policy will clarify who is accountable for what and when.

Analyzing the likelihood and impact of risks

We expect SIAST to analyze the likelihood and impact of risks by using processes to:
- ♦ *identify the likelihood each risk will occur in short, mid, or long-term*
- ♦ *identify positive and negative impacts*
- ♦ *list risks excluded from analysis due to low impact*

In 2005, the Board and senior management used a numerical system to decide which risks were most likely to occur and would have the most serious consequences (impact). The analysis did not identify if risks were likely in the short or long-term. SIAST used an electronic voting tool to record its 2005 analysis of risk likelihood and impact. It no longer uses this numerical system to analyze risks.

In 2007-08, SIAST's Board discussed action taken on its identified risks. It did not have a formal system to analyze and record the likelihood and

impact of potential events or opportunities (i.e., risks). Senior management did not record risks in a way that would allow it to compare the likelihood and severity of risks objectively and consistently.

The Board did not require written reports from management on the impacts of emerging risks. Managers sometimes recorded the potential impact of risks in their meeting minutes (e.g., the administrative services council, the dean's council). The Board did not receive reports about risk analysis or risks that managers think are unlikely to occur. The Board should require and review this analysis and decide whether it agrees with management's assessment.

Evaluating risk tolerance and appetite for opportunities

We expect SIAST to evaluate its tolerance for threats to its objectives and its appetite for opportunities with processes to:

♦   *communicate with its partners about risk*
♦   *decide criteria for risk tolerance*
♦   *set priorities for risk treatment*

SIAST's senior managers often discussed partners' concerns in the context of risks to SIAST. Senior managers did not record these risks or formally evaluate SIAST's tolerance for these risks.

SIAST's Board discussed risks informally. It did not set out criteria for evaluating risk tolerance. The Board's risk management framework did not refer to evaluating risk tolerance, but proposed that management develop risk mitigation indicators in the future. The Board ranked the perceived importance of its risks.

To compare the impact of risks across SIAST, managers need to evaluate risk tolerance consistently. Evaluating risks consistently would help managers to inform the Board and take timely action to reduce serious threats and seize opportunities. A consistent process to evaluate risks across SIAST would help the Board to monitor whether adequate attention and resources are given to major risks.

41

Treating key risks

We expect SIAST to treat key risks based on its processes to:

♦   *identify options for treating priority risks*

♦   *assess cost and suitability of optional treatments*

♦   *select risk treatment plans*

♦   *discuss risk treatment plans with relevant partners*

The Board did not provide policy guidance to senior management about treating risks. Management told us the Board gave verbal direction during meetings. The Board's risk management framework did not clarify how it expected staff to treat key risks (e.g., select priorities, look for partners to share risks, use common solutions across SIAST). SIAST's management groups had processes to decide how to treat risks.

For example, SIAST's program council recommended options for treating program risks. The program council recorded analysis of optional ways to treat risks in detailed minutes, including suitability and costs. SIAST's campus contingency-management teams treated safety risks (e.g., security cameras, public announcement system for use in emergencies). These teams did not routinely record the options they considered. Senior management prepared formal treatment plans for some major risks (e.g., capital plan, recruitment and retention plan for human resources).

The Board often used contracts or service agreements with its partners to share its risks. In addition, SIAST treated program risks by working with regulatory bodies to keep its training programs relevant. For example, provincial or national regulatory bodies accredit many of its programs (e.g., seven nursing division programs). The Board's policies required managers to review all programs every five years, often with input from partners.

The Board expected senior managers to interact with SIAST's partners in the community. For example, in their search for alternative solutions, senior managers discussed SIAST's risk of inadequate space for training with other educational institutions and employers. As part of the evolving trades and skills centres in Saskatoon and Regina, SIAST is working towards providing trades training and community service programs in some public high schools.

SIAST also used its many program advisory committees and steering committees for informal discussion with industry partners who may help to manage risks (e.g., veterinary technology, business certificate). In addition, SIAST used its special councils to help with particular issues. For example, the Aboriginal Council discussed ways to retain Aboriginal students and help them successfully complete SIAST programs.

While these processes helped to manage risks, the Board had no formal, written processes to guide senior management in treating key risks.

Monitoring risk

We expect SIAST to monitor risks using processes to:
♦   *report action taken on its risk treatment plan*
♦   *review its risk processes and outcomes of risk treatment*
♦   *record residual risks and lessons learned*

Risk reports to the SIAST Board during 2007-08 focused on actions taken. The Board received annual updates on risk treatment strategies (usually November) and during the mid-year performance report (usually March). In addition, the Board periodically received detailed reports on actions to treat major risks (e.g., the plan to recruit qualified instructors).

The Board's policies require a regular review of all management processes. Following approval of its risk management framework in 2006, the Board reviewed the framework during 2007. As stated above, this framework needs to be more comprehensive.

During 2008, risk management reports to the Board focused on activities, not outcomes. During 2007-08, SIAST purchased software to help access and analyze its internal information. This tool could help managers compare outcomes to plans and analyze trends in risk management outcomes.

Management told us that through its *strategic visioning* project in 2008, SIAST is revising its objectives. Clear, agency-wide objectives will help SIAST identify useful measures to monitor risks to its strategic objectives. SIAST management told us it plans to identify performance measures during 2008-09, including some measures to help it monitor risks to its

objectives. By 2009-10, SIAST expects it will be able to review information about risk outcomes.

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44

Status of other outstanding recommendations of the Standing Committee on Public Accounts

The following table provides an update on recommendations previously made by PAC that are not yet implemented and are not discussed earlier in this chapter.[10]

Table 2

PAC REPORT YEAR[11]	OUTSTANDING RECOMMENDATION	STATUS
Saskatchewan Apprenticeship and Trade Certification Commission		
2007	PAC concurs: 3-3 that the Saskatchewan Apprenticeship and Trade Certification Commission should sign a service level agreement with the Information Technology Office for the delivery of information technology services.	**Not implemented** (as at June 30, 2008). No progress in year.
Saskatchewan Institute of Applied Science and Technology		
2007	PAC concurs: 3-4 that Saskatchewan Institute of Applied Science and Technology should analyze competency gaps for its entire workforce and provide periodic updates to the board.	**Partially implemented** (as at March 31 2008). SIAST has made some progress but further progress is required.
2007	PAC concurs: 3-5 that Saskatchewan Institute of Applied Science and Technology should identify barriers to its current and future human capacity and provide the board with a plan to address the significant barriers.	**Partially implemented** (as at March 31 2008). SIAST has made some progress but further progress is required.

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[10] For the definitions of the key terms used in the table, see Chapter 21 – Standing Committee on Public Accounts.

[11] PAC Report Year refers to the year that PAC first made the recommendation in its report to the Legislative Assembly.

PAC REPORT YEAR[11]	OUTSTANDING RECOMMENDATION	STATUS
2007	PAC concurs: 3-6 that Saskatchewan Institute of Applied Science and Technology should regularly inform staff involved in the recruiting process about trends in workforce gaps across SIAST and effective strategies to overcome barriers to human capacity.	**Partially implemented** (as at March 31 2008). SIAST has made some progress but further progress is required.
2007	PAC concurs: 3-7 that Saskatchewan Institute of Applied Science and Technology's board should work with management to identify the content and frequency of reports necessary to monitor human resource risks and evaluate progress towards its human capacity objectives.	**Partially implemented** (as at March 31 2008). SIAST has made some progress but further progress is required.