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## **Main points**

The Ministry of Social Services (Ministry) and its funds complied with authorities governing their activities and the financial statements of the funds are reliable. The Ministry had adequate rules and procedures to safeguard public resources except it needs to improve its processes in the following areas:

### **Protection of children**

The Ministry must follow its processes to ensure all children who are the responsibility of the Minister receive proper care and are protected. Lack of compliance with established standards increases the risk that foster families may not receive the support they need and wards of Minister may not receive the care they need. The quality assurance group assesses how well Ministry staff and First Nation agencies comply with the Ministry's child protection standards. The quality assurance process is a positive step to help improve child protection in the province but more work remains.

### **Income assistance programs**

The Ministry needs to continue to improve its processes to ensure only eligible individuals receive assistance and that they receive the correct amount of assistance. It also needs to document its analysis to determine an acceptable rate of overpayments for income assistance programs.

### **Supervision of community-based organizations**

Although the Ministry has made progress towards better supervising community-based organizations (CBOs), more work remains. The Ministry needs to work with CBOs to establish performance measures and targets that better allows it to assess the CBOs' progress in achieving the Ministry's operational objectives. It also needs to perform timely reviews on all the performance information submitted by the CBOs.

### **Corporate Services**

The Ministry needs to do more to strengthen its information technology security processes. It needs to sign an adequate agreement with ITO, monitor the effectiveness of ITO's security and establish an adequate information technology plan.

This chapter also contains an update on the status of previous recommendations agreed to by the Standing Committee on Public Accounts.

## Introduction

The mandate of the Ministry of Social Services (Ministry) is to support citizens at risk as they work to build better lives for themselves through economic independence, strong families, and strong community organizations. The Ministry assists citizens in their efforts through income support, child and family services, services for persons with disabilities, development of affordable housing, and by building greater capacity in community-based organizations.<sup>1</sup>

The Ministry received \$804 million from the General Revenue Fund to deliver its programs and had revenues of \$23<sup>2</sup> million. Information about the Ministry’s revenues and expenses appears in its annual report (see [www.socialservices.gov.sk.ca](http://www.socialservices.gov.sk.ca)).

The following is a list of the Ministry’s major programs and spending:

	<u>Estimates<sup>3</sup></u> (Millions of dollars)	<u>Actual</u>
Central management and services	\$ 41	\$ 43
Income assistance and disability services	508	513
Child and family services	182	167
Client support	15	20
Housing	11	61 <sup>4</sup>
	<u>\$ 757</u>	<u>\$ 804</u>

<sup>1</sup> Ministry of Social Services 2010-11 Annual Report.

<sup>2</sup> Ministry of Social Services 2010-11 Annual Report, p. 31.

<sup>3</sup> Saskatchewan Finance, *Saskatchewan Provincial Budget Estimates for the fiscal year ending March 31, 2011* excluding the money authorized through the *Saskatchewan Supplementary Estimates*.

<sup>4</sup> Additional funding was provided by Special Warrant for the social housing agreement which is cost shared with the federal government.

## Special purpose funds and Crown agency

The Ministry is responsible for the following special purpose funds (funds) and Crown agency:

	<u>Year-end</u>
Social Services Central Trust Account	March 31
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31
Social Services Valley View Centre Residents' Trust Account	March 31
Saskatchewan Housing Corporation	December 31

In this chapter, we report the results of our audit of the Ministry and its funds. We reported the results of our audit of the Saskatchewan Housing Corporation for the year ended December 31, 2010 in our 2011 Report – Volume 1.

The chapter also provides an update on the past recommendations of the Standing Committee on Public Accounts.

## Audit conclusion and findings

To assess the Ministry's processes to protect children in care, we examined various files, reports, and documents in the Ministry's offices and had discussions with senior officials. Our work did not include directly examining files of those children that the Ministry placed in out-of-home care on reserves.

### In our opinion, for the year ended March 31, 2011:

- ◆ **the Ministry and its funds had adequate rules and procedures to safeguard public resources except for the matters described in this chapter**
- ◆ **the Ministry and its funds complied with the following authorities governing its activities relating to financial reporting, safeguarding public resources, revenue raising,**

spending, borrowing, and investing except for the matters described in this chapter:

*The Child and Family Services Act*

*The Child Care Act*

*The Department of Social Services Act*

*The Rehabilitation Act*

*The Residential Services Act*

*The Saskatchewan Assistance Act*

*The Saskatchewan Income Plan Act*

*The Government Organization Act*

*Orders in Council and regulations issued pursuant to the above legislation*

◆ **the financial statements of the funds are reliable**

We report our findings under four headings: protection of children, income assistance programs, supervision of community-based organizations, and corporate services.

## **Protection of children**

### ***Background***

*The Child and Family Services Act* requires the Minister of Social Services to intervene on a child's behalf if the child is in need of protection due to physical, sexual, or emotional abuse or neglect. The Ministry has services designed to protect children from abuse or neglect, support families and communities in caring for children, assist people facing family violence, and assist families to adopt children under *The Adoption Act*.

The Ministry provides care for children requiring protection and out-of-home care. Children placed in out-of-home care can be either wards or non-wards.

The Minister assumes legal responsibility for wards and acts as a parent with the rights and obligations of a parent. Non-wards are those children that the Minister helps to support without having legal custody of the child.

A non-ward is a child that the courts may place in the custody of a person of sufficient interest<sup>5</sup> rather than with the Minister.

Also, the Ministry has delegated authority to 18 First Nation Child and Family Services agencies<sup>6</sup> (First Nation agencies) to care for children who are wards of the Minister and reside on reserves.

Under the law, First Nation agencies can obtain custody of a child on behalf of the Minister in one of the following ways:

- ◆ using the Minister's powers specified in agreements, obtain either a court order for a child apprehended on reserve or accept a child whose parent(s) voluntarily place the child in the First Nation agency's care
- ◆ accept transfer of First Nation children from the Ministry that it apprehended off reserve when the Ministry considers the transfer desirable

To obtain custody of a child in need of protection, First Nation agencies use the Minister's powers specified in agreements to approach a court of law to seek custody of the child. When the court is satisfied that the child needs protection and there is no person of sufficient interest, it grants custody to the Minister and the child becomes a ward.

For children who are wards of the Minister, the Ministry continues to be responsible to ensure those children receive appropriate care whether on or off reserve.

At March 31, 2011, the Ministry reported it had 5,879 children in out-of-home care.<sup>7</sup> Of those children, 1,538 children were non-wards and 4,341 children were wards of the Minister. Of those children who were wards of the Minister, the Ministry's staff (caseworkers) cared for 74% of the children and the First Nation agencies cared for 26% of the children.

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<sup>5</sup> A person of sufficient interest is a person who is not a parent of the child but who, in the opinion of the court, has a close connection to the child, and in the case of a Status Indian child, is Chief of the Indian Band or his or her designate.

<sup>6</sup> First Nation agencies are not-for-profit community-based organizations that individual First Nations establish to carry out child and family service programs on related First Nation reserves.

<sup>7</sup> Ministry of Social Services *2010-11 Annual Report*, p. 22.

**Table 1** below shows that the total number of children in out-of-home care has been declining over the past three years.

**Table 1—Children in care**

Fiscal year end	Non-wards living in out-of-home care	Children in care on reserve	Children in care off reserve	Total Children in out-of-home care
March 31, 2009	1,297	1,206	3,593	6,096
March 31, 2010	1,428	1,176	3,348	5,952
March 31, 2011	1,538	1,124	3,217	5,879

Source: Ministry of Social Services *2010-11 Annual Report*, p. 22.

The Ministry has established rules and procedures (standards) to protect children in out-of-home care. The Ministry’s standards apply to children including those who are in the care of First Nation agencies.

The standards set out detailed processes for providing appropriate out-of-home care. For example, standards state how often caseworkers need to meet with foster parents and children and define requirements for child development plans. The standards also set out approval requirements for foster homes caring for more than four children and define how to assess potential new foster parents (reference and criminal record checks).

To help improve compliance with its standards to protect children in out-of-home care, the Ministry established a quality assurance process in 2009. In 2010, we could not assess the effectiveness of the Ministry’s quality assurance process because the Ministry did not provide us sufficient details of its quality assurance processes and corroboratory evidence of results. The Ministry told us that it could not share the results with us in the past because it had not completed its findings. We have now received that information. We refer to the Ministry’s quality assurance process later in this chapter.

Notwithstanding the location of the foster homes (off reserve or on reserve), the Ministry requires that each child must have an assigned caseworker. The Ministry has established standards setting out qualifications and requirements for reference and criminal record checks to hire such caseworkers. Management told us that the Ministry approves hiring of all caseworkers.

The quality assurance group reports to a senior official of the Ministry. The group assesses how well Ministry staff and First Nation agencies comply with the Ministry's child protection standards. The group assesses compliance of the Ministry's service areas<sup>8</sup> every quarter while it does so once in three years for First Nation agencies. Later in this chapter, we discuss the frequency of the group's current practice to assess compliance of First Nation agencies.

The Ministry has staff specifically dedicated to work with First Nation agencies to resolve any issues the quality assurance group identifies. It requires staff and First Nation agencies to prepare written plans to address the issues identified. The Ministry also has processes to work with care providers on reserves to improve compliance with the established child protection standards.

The Ministry's quality assurance process is a positive step to help improve child protection in the province but more work remains.

***Protection standards for children in out-of-home care***

***We recommended that the Ministry of Social Services follow its processes to ensure that children in care are protected and the payments to custodians are authorized. (2003 Report – Volume 3).***

In September 2004, the Standing Committee on Public Accounts (PAC) agreed with our recommendation.

The Ministry has implemented processes to ensure payments to custodians are authorized.

The Ministry's quality assurance group monitors compliance with the established child protection standards. The quality assurance group monitors compliance with child protection standards both on and off reserves.

We reviewed the Ministry's quality assurance reports for one service area and 8 First Nation agencies. The Ministry's work for the remaining two service areas and ten First Nation agencies is not yet complete.

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<sup>8</sup> The Ministry has divided the province into three service areas, i.e., South, Centre, and North.

For the past many years, we have reported the Ministry's non-compliance with its child protection standards. In the past, we only reported non-compliance with child protection standards for children residing off reserves. We did so because the Ministry could not provide us information for children residing on reserves.

During 2011, the Ministry's quality assurance reports that we reviewed identified non-compliance with established child protection standards for children in out-of-home care residing both on and off reserves.

Caseworkers did not always comply with the established standards. For example, for one service area where the Ministry completed its review, it found the level of compliance with established standards as follows:

- ◆ maintaining current child development plans every 120 days (82% compliance)
- ◆ preparing and maintaining child development plans within the first 30 days of the child's placement (22% compliance)
- ◆ meeting and documenting meeting with foster parents and children (50% to 71% compliance)
- ◆ updating the criminal record checks for foster parents and other adults living in the foster home (41% compliance)
- ◆ assessing foster homes on a consistent basis (53% compliance)
- ◆ reviewing and approving foster homes when placing more than four children in the foster home (75% compliance)

We received the results of the Ministry's assessment of the level of compliance at 8 of the 18 First Nation agencies. The results show that those agencies had varying levels of compliance with established standards. While some agencies had good compliance with some standards, others had poor compliance. The Ministry needs to continue to work with the First Nation agencies to communicate the importance of following established standards. For example, on an overall basis, the 8 agencies completed criminal record checks in 61% of the foster homes reviewed.

The Ministry established standards to help protect vulnerable children. Lack of compliance with those standards by the Ministry staff and the First Nation agencies increases the risk that children in care may not receive the care they need.

The Ministry told us it is starting to implement new risk assessment processes for protecting children in its care. The processes will result in new service standards, including contact standards, that are based upon the protection needs of the child rather than being system-wide.

**Status** – We continue to make this recommendation.

### ***Caring for children residing on reserves***

***We recommended that the Ministry of Social Services make agreements with First Nation child and family services agencies to require timely and relevant information to ensure proper care for children who are wards of the Minister. (2008 Report – Volume 3)***

***We recommended that the Ministry of Social Services implement a system to know how many children are the Minister's responsibility, who they are, and where they live. (2008 Report – Volume 3)***

In December 2008, PAC agreed with our recommendations.

Management told us that since 2008, the Ministry has moved from a manual tracking system to a broad-based technology system (LINKIN) to assist in monitoring and tracking children. The Ministry piloted the system in 2010-11 and management has advised us it will be rolled out in 2011-12.

Under Section 61 of *The Child and Family Services Act*, the Ministry initially signed agreements with all of the 18 First Nation agencies to provide childcare services to children residing on reserves on the Ministry's behalf. In our past reports, we said those agreements were not adequate because the First Nation agencies were not required to provide timely and relevant information to ensure proper care for wards of the Minister.

The Ministry has now signed revised agreements with 15 of the 18 First Nation agencies. The updated agreements require the First Nation agencies to provide the Ministry with information on agency staff, foster homes, and children in care. For example, the agreements require the First Nation agencies to provide a listing of children in care including a description of the court order in place regarding the child and basic

information such as how long the child has been in care. Management told us that the Ministry requires each First Nation agency to provide a monthly listing of children in its care.

While 17 First Nation agencies provide monthly reports on children in care, we found that the Ministry did not receive these reports on a timely basis. The Ministry received about 47% of these reports more than 90 days after the month-end. We also found that one First Nation agency did not provide the Ministry with the required information to monitor the agency's compliance with established childcare standards.

The Ministry does not receive all of the required information. For example, the Ministry requires First Nation agencies to provide annually a list of their staff with qualifications, criminal record checks, and clearance from the child abuse registry. None of the reports that we reviewed included this information.

Management told us that the Ministry continues to work with First Nation agencies to obtain timely information in accordance with its agreements.

**Status** – We continue to make these recommendations.

***We recommended that the Ministry of Social Services adequately monitor the First Nation Child and Family Services agencies' compliance with the Ministry's standards for approval of out-of-home care providers. (2008 Report – Volume 3)***

***We recommended that the Ministry of Social Services seek regular personal contact with children who are wards of the Minister and regularly review the First Nation child and family services agencies' child protection files. (2008 Report – Volume 3)***

In December 2008, PAC agreed with our recommendations.

The Ministry's quality assurance group is required to visit each First Nation agency and examine its case management practices and compliance with established protection standards. For example, the quality assurance processes would assess whether caseworkers have regular personal contact with children in care. The examination is required once every three years.

As we stated earlier, the Ministry's staff and the First Nation agencies do not always follow established child protection standards. The Ministry needs to regularly assess to determine the level of compliance with standards at the First Nation agencies and its own service centres. Management told us that the Ministry is planning to use a risk-based approach to assess compliance with established standards. A risk-based approach would allow the Ministry to examine those agencies that have the most significant challenges more often.

While the quality assurance processes are a positive step, the Ministry needs to complete its review of First Nation agencies on a timely basis. We found that Ministry staff can take up to a year to finalize reports and document plans for corrective actions. For example, staff finalized reports for three of the reviews about a year after they had completed their work.

The Ministry told us that it regularly meets with First Nation agencies and that it would intervene immediately if it determined that children may be at risk.

**Status** – We continue to make these recommendations.

## **Income Assistance Programs**

In this section, we report on the Ministry's management of various assistance programs.

### ***Social assistance payments***

In the year ended March 31, 2011, the Ministry made payments totalling \$245 million to social assistance clients.

A client's<sup>9</sup> need for food, clothing, and shelter may require an immediate payment that day, or within a few days. In such cases, the Ministry must later verify the client's eligibility for assistance and the amount that was required. The Ministry has established detailed policies and procedures that set out how the Ministry's staff should calculate, verify, and authorize payments to social assistance clients.

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<sup>9</sup> A citizen that seeks social assistance is called a client.

***We recommended that the Ministry of Social Services follow its established processes that ensure only eligible clients receive assistance and that they receive the correct amount of assistance.***

*(2000 Report – Volume 3)*

In June 2001, PAC agreed with our recommendation.

We have reported for the past many years that the Ministry's staff do not consistently follow established policies and procedures. Non-compliance with policies could result in financial loss.

During the year, staff did not consistently assess assistance recipients' employability or financial needs. The lack of compliance with Ministry policies could result in some recipients receiving incorrect amounts of assistance. The Ministry needs to follow its policies and procedures to ensure only appropriate recipients receive the correct amount of social assistance.

The Ministry told us it is currently developing a new case management system (LINKIN) that will provide an opportunity to simplify processes and increase compliance with program requirements. The Ministry expects LINKIN will be operational for payment of income assistance benefits over the next four years.

**Status** – We continue to make this recommendation.

### ***Employment and rental housing supplement payments***

The Saskatchewan Employment Supplement (SES) and Saskatchewan Family Rental Housing Supplement (RHS) programs help support low-income working parents. SES helps parents with child related costs of working (e.g., childcare). The Ministry pays RHS to eligible low-income parents to promote access to safe and affordable housing.

In the year ended March 31, 2011, the Ministry paid approximately \$43 million in total for both programs. On average, 6,084 and 5,019<sup>10</sup> families received monthly payments from the SES and RHS programs. Some low-income families are eligible to receive both supplements at the same time.

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<sup>10</sup> Ministry of Social Services *2010-11 Annual Report*, p. 13 (SES) and p. 20 (RHS).

Clients tell the Ministry their employment income, family composition, and rental information when they apply for assistance under SES and RHS, and monthly thereafter. These factors affect the amount of assistance a client is eligible to receive on a monthly basis.

***We recommended that the Ministry of Social Services ensure that only eligible persons receive the correct amount of Saskatchewan Employment Supplement. (2005 Report – Volume 3)***

In October 2006, PAC agreed with our recommendation.

***We recommended that the Ministry of Social Services establish adequate processes to ensure that only eligible persons receive Saskatchewan Family Rental Housing Supplement assistance and that they receive the correct amount of Saskatchewan Rental Housing Supplement assistance. (2007 Report – Volume 3)***

In January 2008, PAC agreed with our recommendation.

Each month, the Ministry audits benefits paid to approximately 150 SES/RHS clients. These audits require clients to provide the Ministry with documented support of their monthly income (e.g., pay stub). Most clients provide the necessary information, but some do not. Because the amount of a client family's monthly income determines the level of monthly SES and RHS assistance, incorrect income information or lack of such information increases the risk of incorrect monthly assistance.

The Ministry audited SES and RHS clients to assess eligibility and verify the accuracy of amounts paid. Based on its audit results, the Ministry estimates that 4.3% of clients who received payments were not entitled to the amounts paid. Our test of the clients' files resulted in similar findings. The Ministry has reduced its error rate for SES and RHS over the past few years.

Based on the work of the Ministry, we estimate that the Ministry may have paid ineligible recipients approximately \$1.8 million.<sup>11</sup> The Ministry needs to review its processes to ensure only eligible recipients receive the correct amount of SES and RHS payments.

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<sup>11</sup> Payments (net of recoveries) x estimated rate of overpayments (\$43 million x 4.3%).

**Status** – We continue to make these recommendations.

## **Supervision of community-based organizations**

Community-based organizations (CBOs) provide programs such as group homes, services to enable people to live in their own homes (who otherwise could not), and youth-at-risk intervention programs. For the year ended March 31, 2011, the Ministry paid \$155.6 million to over 200 CBOs that provide services on its behalf.

### ***Performance measures and targets***

***We recommended that the Ministry of Social Services work with community-based organizations (CBOs) to establish performance measures and targets that better allow it to assess the CBOs' progress in achieving the Ministry's operational objectives. (2007 Report – Volume 3)***

In January 2008, PAC agreed with our recommendation.

The Ministry revised its CBO agreements to include program objectives and outcomes. However, the agreements do not include performance measures and targets. Performance measures and targets would allow the Ministry to assess CBO performance. For example, whether money paid to CBOs achieved the results the Ministry has intended.

**Status** – We continue to make this recommendation.

### ***Review of performance information submitted***

***We recommended that the Ministry of Social Services perform timely reviews on all the performance information submitted by the community-based organizations. (2007 Report – Volume 3)***

In January 2008, PAC agreed with our recommendation.

While the Ministry has improved the timeliness of performing reviews on information received, it needs complete and timely information to assess whether CBOs achieve intended results.

The Ministry requires CBOs to submit operational reports that describe services and activities. It also requires CBOs to provide the Ministry with quarterly and annual financial reports. The service agreements specify what is to be received and when.

We found the Ministry did not always receive the required reports from some CBOs. Also, the Ministry received the required reports from some CBOs late. The Ministry needs to ensure CBOs comply with reporting requirements.

**Status** – We continue to make this recommendation.

## **Corporate services**

This section reports on the management of corporate and support services of the Ministry.

### ***Adequate information technology agreement needed***

***We recommended that the Ministry of Social Services sign an adequate agreement with the Information Technology Office (ITO) that includes network security and disaster recovery requirements.***  
*(2007 Report – Volume 3)*

In January 2008, PAC agreed with our recommendation.

The Ministry signed a new memorandum of understanding (MOU) with ITO effective July 2011.

The MOU requires ITO to advise the Ministry of all incidents or issues pertaining to the security of Ministry systems and data. The agreements do not provide details on what information ITO must provide. Nor does the MOU specify disaster recovery requirements (e.g., time to restore, testing requirements). Lack of agreed upon disaster recovery requirements could result in the Ministry's systems and data not being available when needed.

**Status** – We continue to make this recommendation.

***We recommended that the Ministry of Social Services monitor the effectiveness of the Information Technology Office’s security to protect the Ministry’s computer systems and data. (2008 Report – Volume 3)***

In December 2008, PAC agreed with our recommendation.

The Ministry receives monthly service and user access reports from ITO. However, the reports provided during the year did not contain all incidents or issues pertaining to Ministry systems or data. Without a complete security report, the Ministry does not have adequate information on the potential impact significant security weaknesses could have on its systems and data. For example, the Ministry was not aware that ITO did not update the equipment required for managing and maintaining systems and data on a timely basis. Nor was the Ministry aware of the potential security risks this posed to its systems and data.

As noted above, the new MOU the Ministry signed with ITO after year end sets out additional reporting requirements. We plan to follow up on this next year.

ITO provides the Ministry with a stale account report that identifies users who may no longer require access to Ministry systems and data. The Ministry needs to review these reports on a timely basis. The Ministry also needs to implement processes to monitor user access removal. We found that access to systems and data for individuals who no longer worked for the Ministry was not removed at the time of the individual’s departure.

Management told us it has changed its processes to follow up on inactive accounts.

**Status** – We continue to make this recommendation.

### ***Information technology plan required***

***We recommended that the Ministry of Social Services establish an adequate information technology plan. (2008 Report – Volume 3)***

In December 2008, PAC agreed with our recommendation.

Management told us that the Ministry is developing a multi-year information technology (IT) plan that outlines the Ministry's technology needs and links to its strategic objectives.

A multi-year IT plan would help ensure that the Ministry can direct its resources to IT projects that support the Ministry's strategic objectives. A plan may also help management to address threats and risks to the security of the Ministry's systems and data.

Management also told us that the Ministry would complete its IT plan by the fall of 2011.

**Status** – We continue to make this recommendation.

### ***Business continuity plan needs testing***

A disaster could result in the loss of Ministry resources (e.g., personnel, buildings, systems, and data) without warning. The Ministry has managed external emergencies (e.g., emergency flood relief, resident evacuations) well. However, it does not have a tested plan for the continuity of its own business in the event of a disaster.

***We recommended that the Ministry of Social Services complete its business continuity planning by testing its business continuity plan.***<sup>12</sup> (2003 Report – Volume 3)

In September 2008, PAC agreed with our recommendation.

During the year, the Ministry formed a new committee called the Business Continuity Management Committee (committee). Management told us that the committee plans to start meeting in the fall of 2011. The committee is responsible for updating and testing the Ministry's existing business continuity plan.

Management told us it plans to update and test the Ministry's business continuity plan in 2011-12.

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<sup>12</sup> Business Continuity Plan (BCP) – Plan by an organization to respond to unforeseen incidents, accidents, and disasters that could affect the normal operation of the organization's critical operations and functions including normal operations of computerized systems.

**Status** – We continue to make this recommendation.

## Status of previous recommendations of the Standing Committee on Public Accounts

The following exhibit provides an update on recommendations agreed to by PAC that are not yet implemented and are not discussed earlier in this chapter.<sup>13</sup>

PAC REPORT YEAR <sup>14</sup>	OUTSTANDING RECOMMENDATION	STATUS
<b>Ministry of Social Services – Saskatchewan Housing Corporation (2004 Report – Volume 1)</b>		
2005	PAC concurs: 15-1 that the Saskatchewan Housing Corporation's capital plan should show: <ul style="list-style-type: none"> <li>- the specific measures the Corporation would use to determine the appropriate size, mix, and condition of the housing portfolio (i.e. performance measures);</li> <li>- the starting point of each measure (i.e. baseline); and</li> <li>- what the Corporation expects to achieve with the housing portfolio and by when (i.e. targets).</li> </ul>	<b>Partially implemented</b> (as at December 31, 2010).  We plan to follow up in 2012.

<sup>13</sup> For definitions of the key terms used in the exhibit, see Chapter 27 – Standing Committee on Public Accounts.

<sup>14</sup> “PAC Report Year” refers to the year that PAC first made the recommendations in its report to the Legislative Assembly.

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