

## Chapter 6

### Summary of Implemented Recommendations

#### 1.0 MAIN POINTS

This chapter provides an update on recommendations that were implemented and are not discussed elsewhere in this report.

#### 2.0 SUMMARY OF IMPLEMENTED RECOMMENDATIONS

**Figure 1** sets out, by agency, implemented recommendations. It notes when or if the recommendation was agreed to by the Standing Committee on Public Accounts (PAC) and highlights key actions taken by each agency to implement its recommendation(s).

**Figure 1 – Implemented Recommendations**

Past Recommendation (Initial PAS Report, Date of Agreement of PAC)	Key Actions Taken in 2012-13 to Implement Recommendation
<b>Northern Municipal Trust Account</b>	
We recommended that the Ministry of Government Relations prepare regular and accurate bank reconciliations for the Northern Municipal Trust Account, as its procedures require. (2012 Report – Volume 1; PAC agreement October 4, 2012)	In 2012, bank reconciliations were prepared as its procedures require.
We recommended that the Northern Municipal Trust Account prepare accurate and timely financial and performance reports, as and when its procedures require. (2011 Report – Volume 1; PAC agreement October 4, 2012)	In 2012, financial reports were prepared accurately and in a timely manner. Performance reports were prepared as its procedures require.
<b>Power Corporation Superannuation Plan</b>	
We recommend that the Power Corporation Superannuation Plan reconcile investment balances between the custodian and the investment managers' reports on a timely basis. (2012 Report – Volume 1)	Power Corporation Superannuation Plan staff now prepare reconciliations between the custodian and the investment managers' reports on a quarterly basis.
<b>Liquor Board Superannuation Board</b>	
We recommended that the Liquor Board Superannuation Commission establish rules and procedures to ensure all retired members who are receiving a pension and returned to work for the Government are paid in accordance with the Act. Alternatively, the Commission should continue to seek changes to the Act. (2001 Spring Report, PAC agreement November 2001)	Starting in 2012, the Public Employees Benefits Agency (PEBA) maintains a listing of individuals who work for Government and are in receipt of a pension. Using this listing, PEBA monitors the extent of work of the individuals and makes adjustments to pension payments depending on the circumstances.



Past Recommendation (Initial PAS Report, Date of Agreement of PAC)	Key Actions Taken in 2012-13 to Implement Recommendation
<b>Extended Health Care Plan</b>	
<p>We recommended that the Public Employees Benefits Agency and Joint Board of Trustees of the Extended Health Care Plan:</p> <ul style="list-style-type: none"><li>› Improve their processes to identify and document key financial decisions in the minutes of the Extended Health Care Plan</li><li>› Promptly record all financial transactions of the Extended Health Care Plan (2012 Report – Volume 1)</li></ul>	<p>During our 2012 audit, we found that financial transactions of the Extended Health Care Plan were recorded promptly and the Joint Board of Trustees provided oversight over financial results and key financial decisions.</p>