

## Chapter 17

### Public Service Commission

#### 1.0 MAIN POINTS

The Public Service Commission complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

The Public Service Commission had effective rules and procedures to safeguard public resources except that it needs to follow its established procedures to promptly remove unneeded user access to its information technology (IT) systems.

#### 2.0 INTRODUCTION

The Public Service Commission (PSC) is the central human resources agency for the Government of Saskatchewan.<sup>1</sup>

PSC provides leadership and policy direction for the development of a professional public service. PSC delivers human resource services including staffing, classification of positions, compensation and labour relations, and works with ministries in the delivery of human resource services.<sup>2</sup>

#### 2.1 Financial Overview

The following outlines PSC's major programs and spending. **Figure 1** provides PSC's spending by each of its key components.

At March 31, 2014, PSC held tangible capital assets (primarily IT equipment and software, and building improvements) with a net book value of \$4.5 million.

**Figure 1 – Major Programs and Spending**

	Estimates 2013-14	Actual 2013-14
	(in millions)	
Human Resource Client Services and Support	\$ 14.9	\$ 14.5
Corporate Human Resources and Employee Relations	7.8	9.1
Employee Service Centre	11.4	10.0
<b>Total Appropriation</b>	<b>34.1</b>	<b>33.7</b>
Amortization of Capital Assets	1.5	1.5
Capital Assets Acquisitions	0.0	0.0
<b>Total Expense</b>	<b>\$ 35.6</b>	<b>\$ 35.2</b>

Source: *Public Service Commission 2013-14 Annual Report*, p.12.

<sup>1</sup> *Public Service Commission: 2013-14 Annual Report*, p.4.

<sup>2</sup> *Ibid.*



## 3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2014:

- » **PSC had effective rules and procedures to safeguard public resources except for the matter reported in this chapter**
- » **PSC complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

*The Public Service Act, 1998*  
*The Public Services Regulations, 1998*  
*The Financial Administration Act, 1993*  
Orders in Council issued pursuant to the above legislation

We used the control framework developed by the Canadian Institute of Chartered Accountants to make our judgments about the effectiveness of PSC's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

Our audit examined the effectiveness of PSC's financial-related controls used to administer its spending, and controls PSC used to keep reliable financial records and prepare reliable financial reports.

## 4.0 KEY FINDING AND RECOMMENDATION

In this section, we outline a key observation from our assessments and the resulting recommendation.

### 4.1 Timely Removal of User Access Needed

We recommended that the Public Service Commission follow its established procedures for removing user access to its computer systems and data. (2010 Report – Volume 2; Public Accounts Committee agreement June 7, 2011)

**Status – Not Implemented**

PSC staff continue to not always follow its processes for promptly removing user access for individuals who no longer work for PSC.

In 2013-14, two out of eight individuals that we tested (2013: two individuals) did not have their computer network access removed until over 37 days after their last day of employment with PSC.

Not promptly removing user access of former employees increases the risk of inappropriate access to the PSC's systems and data.