

Chapter 29

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, the recommendation(s) 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 to Implement Recommendation
General Revenue Fund	
We recommended that the Government use Canadian generally accepted accounting principles for the public sector to prepare the General Revenue Fund's financial statements. (2013 Report – Volume 2; Public Accounts Committee considered January 13, 2014)	<p>This recommendation is no longer relevant as financial statements for the General Revenue Fund (GRF) are no longer required to be prepared by law.</p> <p>Consistent with its March 19, 2014 announcement,¹ the Government discontinued preparing financial statements for the GRF and moved its 2014-15 budget and 2013-14 financial statements to a summary focus. A summary focus includes the financial activity for all organizations that the Government controls.</p> <p>Also, <i>The Financial Administration Act, 1993</i> was amended, effective April 1, 2013, to remove the requirement for the Government to prepare and the Provincial Auditor to audit GRF financial statements.</p> <p>As a result, the Government's <i>2013-14 Public Accounts – Volume 1</i>, released on June 26, 2014, included only the audited Summary Financial Statements (SFS). The SFS are prepared using Canadian generally accepted accounting principles for the public sector, and are the appropriate statements to use to understand the financial results of the Government of Saskatchewan.</p>
Health Shared Services Saskatchewan (3sHealth)	
We recommended that Health Shared Services Saskatchewan (3sHealth) revise its Board remuneration policy to make it consistent with other public sector agencies for not remunerating directors employed within the Government of Saskatchewan and comply with the revised policy. (2013 Report – Volume 2; Public Accounts Committee agreement March 12, 2014)	In January 2014, 3sHealth's Board approved a revised Board remuneration policy that is consistent with those of other public sector agencies.

¹ Government of Saskatchewan, *Saskatchewan Provincial Budget 14-15*.



Past Recommendation (Initial PAS Report, Date of Agreement of PAC)*	Key Actions Taken to Implement Recommendation
Office of the Executive Council	
We recommended that the Office of the Executive Council use Canadian generally accepted accounting principles for the public sector to budget and account for system development costs. (2013 Report – Volume 2; Public Accounts Committee agreement April 16, 2014)	During 2013-14, the Office of the Executive Council appropriately used Canadian generally accepted accounting principles for the public sector to budget for anticipated 2014-15 capital costs and to account for 2013-14 capital costs incurred to develop the new Government of Saskatchewan website (www.saskatchewan.ca).

* PAS – Provincial Auditor Saskatchewan
PAC – Standing Committee on Public Accounts