

Chapter 16

Public Service Commission

1.0 MAIN POINTS

In 2014-15, the Public Service Commission (PSC) complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. Other than needing to promptly remove unneeded user access to its information technology (IT) systems, PSC had effective rules and procedures to safeguard public resources.

2.0 INTRODUCTION

PSC is the central human resources agency for ministries of the Government of Saskatchewan.¹ It provides leadership and policy direction for the development of a professional public service. PSC delivers human resource services to ministries including staffing, classification of positions, compensation and labour relations, and works with ministries in the delivery of human resource services.²

2.1 Financial Overview

Figure 1 outlines PSC's 2014-15 expenses by major program. At March 31, 2015, PSC held tangible capital assets (primarily IT equipment and software and building improvements) with a net book value of \$3.0 million.

Figure 1 – Expenses by Major Program

	Estimates 2014-15	Actual 2014-15
	(in millions)	
Central Management and Services	\$ 5.5	\$ 5.5
Human Resource Client Services and Support	14.5	14.7
Corporate Human Resources and Employee Relations	3.3	3.2
Employee Service Centre	11.4	10.6
Total Appropriation	<u>34.7</u>	<u>34.0</u>
Amortization of Capital Assets	1.5	1.4
Total Expense	<u>\$ 36.2</u>	<u>\$ 35.4</u>

Source: Public Service Commission: 2014-15 Annual Report, p.12.

¹ Public Service Commission: 2014-15 Annual Report, p.3.

² Ibid.



3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2015:

- › **PSC had effective rules and procedures to safeguard public resources except for the matter related to removal of unneeded user access**
- › **PSC complied with the following authorities governing its activities relating 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
The Executive Government Administration Act
Orders in Council issued pursuant to the above legislation

We used the control framework published by CPA Canada to make our judgments about the effectiveness of the 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 for administering its spending, keeping reliable financial records, and preparing reliable financial reports.

4.0 KEY FINDING AND RECOMMENDATION

4.1 Prompt 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 – Partially Implemented

PSC staff continue to not follow its processes for promptly removing user access for individuals who no longer work for PSC. Staff began reviewing monthly reports of user accounts that are inactive.

However, for 4 out of 11 individuals we tested, PSC did not promptly ask the Ministry of Central Services to remove unneeded user access to its computer network. For one of those individuals, PSC did not ask for the removal of the network access until 26 working days after the individual's last day of employment with PSC.

For 6 out of 9 individuals we tested, PSC did not promptly remove unneeded user access for certain IT applications. For one of those individuals, at the time of the audit, PSC had not asked for removal of access to the financial system (this was 77 working days after the individual's last day of employ). For another, the user access was not removed until 39 working days after the individual's last day of employ.

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