

Chapter 39

Standing Committee on Public Accounts

1.0 MAIN POINTS

The work of the Standing Committee on Public Accounts (Committee) is crucial for a well-managed parliamentary system of government. It provides a vital link in the chain of accountability over public resources; it contributes to the public's confidence in government.

The Committee's discussions and recommendations to the Legislative Assembly (Assembly) promote a more open and accountable government and better management of government operations. By questioning, requesting information, and making recommendations in its reports to the Assembly, the Committee acts as an agent of change for the management practices of government. This is evident, in part, through the high extent of implementation of the Committee's recommendations.

The Government has fully implemented 60% of recommendations the Committee has made during the previous five years. It has partially implemented 43% of the remaining recommendations.

2.0 INTRODUCTION

This chapter provides an overview of the composition, role, and responsibilities of the Committee. It briefly describes what the Committee does, how it works, and how it reports to the Assembly.

It also sets out the extent to which the Government has implemented the Committee's past recommendations and the status of the Committee's review of our Reports.

3.0 OVERVIEW OF COMMITTEE'S ROLE AND RESPONSIBILITIES

3.1 Committee Composition

At the beginning of each Legislature, the Assembly appoints members to the Committee. The Chair of the Committee is a member of the Opposition and the Deputy Chair is a member of the Government.

On March 4, 2013, *The Rules and Procedures of the Legislative Assembly of Saskatchewan*¹ changed to expand the Committee from seven members and a membership based on the ratio of party standings in the Assembly to eight members, including two members of the Opposition for the duration of the 27th Legislature.

Figure 1 sets out the members of the Committee as of March 8, 2016.²

¹ www.legassembly.sk.ca/about/rules-and-procedures (11 April 2016).

² March 8, 2016 is the date the writ was dropped for the general election and the Legislature dissolved.

**Figure 1—Members of the Standing Committee on Public Accounts at March 8, 2016**

Name of Member	
Danielle Chartier, Chair	Warren Michelson
Larry Doke, Deputy Chair	Randy Weekes
Glen Hart	Trent Wotherspoon
Russ Marchuk	

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/ (11 April 2016).

3.2 Responsibilities Include Review of Public Accounts and Our Reports

The Committee helps the Assembly hold the Government accountable for its management of public resources. *The Rules and Procedures of the Legislative Assembly of Saskatchewan* require the Committee to review and report to the Assembly on the results of its review of the Public Accounts and of the Reports of the Provincial Auditor.

The Assembly refers the Public Accounts and the Reports of our Office to the Committee.³ The following provides a brief description of each:

- › The Public Accounts consist of two volumes. The first volume contains the Summary Financial Statements of the Government and a Financial Statement Discussion and Analysis section. The second volume contains details on revenues and expenditures of the General Revenue Fund. This volume includes comparisons of appropriations to expenditures by vote and by program, and details of expenses (e.g., payees who received \$50,000 or more for salaries and benefits, transfers, or goods and services). It also includes key financial information of some pension plans and trust funds administered by the Government, remission of taxes and fees, and information on road-use fuel tax accountability.⁴
- › The Reports of the Provincial Auditor contain the results of our examinations of the Government and its various agencies.

The Committee has asked us to monitor compliance with its recommendations and to report on their status. Chapters within our Reports identify whether the Committee agrees with our recommendation, or made its own recommendations. Chapters within our Reports provide an update on the status of implementation of recommendations. Also, each year, our Office reports on the implementation of recommendations in our *Business and Financial Plan* and our *Annual Report on Operations*.

Because of its role to scrutinize the Government’s management of public resources and to review our Reports, we view this Committee as the audit committee for the Assembly and thus, for the public.

The Committee’s meetings are televised and open to the public. In its deliberations, the Committee is not fundamentally concerned with matters of policy; rather, it questions the economy and effectiveness of the administration of government programs. The Committee reviews the activities, performance, and reports of government ministries,

³ Certain chapters within our Reports are referred to the Standing Committee on Crown and Central Agencies.

⁴ www.finance.gov.sk.ca (11 April 2016).

agencies, and certain Crown corporations (agencies). During its review, the Committee may inquire about past performance, current concerns, and future objectives. The Committee's discussions include broader issues such as strategic plans, key risks to achieving goals and objectives, and performance measurement.

Government officials attend the Committee meetings to answer questions about the administration of their agencies. Our Office attends the meetings to help the Committee in its reviews. The Committee discusses and recommends actions on issues that Committee members and our Office raise.

3.3 Reports of the Committee

The Committee formally reports its findings and recommendations to the Assembly. Typically, it does this at the end of each legislative session. Its reports, once tabled in the Assembly, are publicly available on the Committee's website.⁵

The Committee requires the Government to respond in writing to its reports. The Government's response is publicly available on the Committee's website. The Committee's website also makes information about the composition of the Committee and records of the Committee's meetings (i.e., Hansard verbatims, minutes, videos, and reports) available.

During 2015-16, the Committee, with the assistance of the Committee's Clerk,⁶ significantly improved the timeliness of its reporting to the Assembly.⁷ During 2015-16, it presented three reports to the Assembly:⁸

- 】 The *First Report of the 27th Legislature* was presented on May 14, 2015. This report summarizes the Provincial Auditor selection process and makes a formal recommendation for appointment.
- 】 The *Second Report of the 27th Legislature* was presented on November 4, 2015. It summarizes the results of the work of the Committee for the period of December 12, 2011 to September 17, 2015 and contains over 620 recommendations.
- 】 The *Third Report of the 27th Legislature* was presented on January 19, 2016. It summarizes the results of the work of the Committee for the period of September 17, 2015 to January 14, 2016 and contains 68 recommendations.

4.0 IMPLEMENTATION OF COMMITTEE'S RECOMMENDATIONS

Consistent with prior years, the implementation of the Committee's recommendations by the Government and its agencies remains strong. As of March 2016, the Government has fully implemented 60% (October 2014: 77%)⁹ of the Committee's recommendations.

⁵ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (11 April 2016).

⁶ Committee Clerks are staff from the Legislative Assembly Service. These individuals support the operations of the Committee.

⁷ The Committee's last report previous to its 2015-16 reports was the *Third Report of the 26th Legislature*. It was presented to the Assembly on September 6, 2011.

⁸ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (11 April 2016).

⁹ This was the timing of our last chapter on the Committee's work and the extent to which the Government implemented the Committee's recommendations.



The Government has partially implemented 43% (October 2014: 87%) of the remaining recommendations.¹⁰

Exhibit 6.0 provides the number of Committee recommendations outstanding by Agency. Our Office follows up the status of these recommendations until they are implemented or no longer relevant.

5.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

Since the fall of 2014 (the timing of our last chapter on the Committee's work), the Assembly has referred nine of our Reports which include the results of our examinations of the Government and its agencies to the Committee for its review.

Since then, the Committee has met 20 times, significantly improving the timeliness of its review of our Reports. It reviewed our Reports at 15 of its meetings.¹¹ Its review included:

- › Chapters from our 2012 Report (Volumes 1 and 2), 2013 Report (Volumes 1 and 2), 2014 Report (Volumes 1 and 2), and 2015 Report (Volumes 1 and 2)
- › *The 2013 Special Report – The Need to Change – Modernizing Government Budgeting and Financial Reporting in Saskatchewan*
- › *Our Business and Financial Plan for the Years Ended March 31, 2015 and 2016*
- › *Our Annual Report on Operations for the Years Ended March 31, 2014 and 2015*

As of March 8, 2016, while the Committee had not completed its review of our last three Reports, it had reviewed over three quarters of the chapters in these Reports. It had not yet reviewed:

- › 2 of 56 chapters from our *2014 Report – Volume 2*
- › 7 of 26 chapters from our *2015 Report – Volume 1*
- › 10 of 56 chapters from our *2015 Report – Volume 2*

6.0 EXHIBIT—NUMBER OF OUTSTANDING COMMITTEE RECOMMENDATIONS BY AGENCY

The table below sets out the number of Committee recommendations outstanding by agency for recommendations reported in our 2015 Reports Volumes 1 and 2, and from Reports issued prior to 2015. This recognizes agencies may not have had sufficient time to implement recommendations reported in our 2015 Reports.

¹⁰ Calculations are based on the Committee's recommendations up to and including the *Third Report to the 27th Legislature* at January 19, 2016.

¹¹ At the other five meetings, the Committee met to discuss other matters (e.g., revisions to the *Standing Committee on Public Accounts Procedures Manual*, draft reports to the Assembly, the Provincial Auditor selection process).

Agency	Number of Committee Recommendations Outstanding in	
	PAS ^ 2015 Reports Volumes 1 & 2	PAS Reports Issued Before 2015
Ministries and Secretariats:		
Advanced Education	3	0
Agriculture	2	2
Central Services	0	9
Economy	6	9
Education	8	17
Environment	8	6
Finance	6	8
Government Relations	1	4
Health	10	9
Highways and Infrastructure	1	0
Justice	5	18
Parks, Culture and Sport	4	0
Public Service Commission	1	0
Social Services	6	5
Crown Agencies:		
eHealth Saskatchewan	11	4
Saskatchewan Cancer Agency	1	0
Saskatchewan Crop Insurance Corporation	2	0
Saskatchewan Housing Corporation	0	4
Saskatchewan Indian Gaming Authority Inc.	1	4
Saskatchewan Liquor and Gaming Authority	5	0
Saskatchewan Research Council	1	0
Water Security Agency	3	7
Crown Agencies-Regional Colleges:		
Northlands College	1	0
Southeast College	3	0
Crown Agencies-Regional Health Authorities:		
Cypress Regional Health Authority	1	2
Five Hills Regional Health Authority	5	0
Heartland Regional Health Authority	2	17
Kelsey Trail Regional Health Authority	3	0
Keewatin Yatthe Regional Health Authority	2	0



Agency	Number of Committee Recommendations Outstanding in	
	PAS ^ 2015 Reports Volumes 1 & 2	PAS Reports Issued Before 2015
Mamawetan Churchill River Regional Health Authority	5	0
Prairie North Regional Health Authority	1	2
Prince Albert Parkland Regional Health Authority	2	13
Regina Qu'Appelle Regional Health Authority	14	0
Saskatoon Regional Health Authority	0	3
Sun Country Regional Health Authority	3	0
Sunrise Regional Health Authority	1	0
Crown Agencies-School Divisions:		
Chinook School Division No. 211	0	1
Conseil scolaire Fransaskois	0	10
Good Spirit School Division No. 204	0	1
Northwest School Division No. 203	0	1
Prairie South School Division No. 210	4	0
Prince Albert Roman Catholic Separate School Division No. 6	0	1
Regina Roman Catholic Separate School Division No. 81	8	0
Regina School Division No. 4	5	0
Saskatchewan Rivers School Division No. 119	0	5
Saskatoon School Division No. 13	0	11
South East Cornerstone School Division No. 119	0	9
St. Paul's Roman Catholic Separate School Division No. 20	0	1
Pension and Benefit Plans and Other agencies:		
Teachers' Dental Plan	3	0
University of Regina	13	0

Source: Provincial Auditor Saskatchewan (April 2016).

^ PAS – Provincial Auditor Saskatchewan.