

Chapter 23

Summary of Implemented Recommendations

1.0 MAIN POINTS

This chapter provides an update on recommendations that were implemented and the agencies 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) ^a	Key Actions Taken During 2015-16 to Implement Recommendation
Commercial Revolving Fund	
We recommended that the Commercial Revolving Fund charge fees for battery site leases based on rates set out in law. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	The Commercial Revolving Fund properly updated its land lease system to ensure the rates used to invoice for battery site leases were in accordance with the related legislation.
Creative Saskatchewan	
We recommended that Creative Saskatchewan's Board establish policies and procedures for maintaining accurate records and preparation of financial statements. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Management established policies and procedures and implemented them by March 31, 2016. These policies and procedures aid in strengthening Creative Saskatchewan's control environment and reduce the risk of inaccurate records and statements. These policies and procedures received final Board of Director approval on June 23, 2016.
We recommended that Creative Saskatchewan establish a policy for restricting access to its IT systems and data. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Creative Saskatchewan implemented a new policy restricting access to IT systems and data by March 31, 2016.
We recommended that Creative Saskatchewan sign a service agreement with its payroll service provider. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Creative Saskatchewan signed a service agreement with its payroll service provider on November 27, 2015. The agreement outlines the roles and responsibilities of each party.
We recommended that Creative Saskatchewan provide written guidance to staff for reviewing and approving payroll registers prior to paying employees. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Creative Saskatchewan created and implemented written guidance on reviewing and approving its payroll register. This guidance is included in its policy and procedures manual.
We recommended that Creative Saskatchewan give staff written guidance for preparing and approving bank reconciliations. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Creative Saskatchewan created and implemented written guidance on preparing and approving bank reconciliations. This guidance is included in its policy and procedures manual.
We recommended that Creative Saskatchewan provide written guidance to staff for preparing and approving journal entries. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	Creative Saskatchewan created and implemented written guidance on preparing and approving journal entries. This guidance is included in its policy and procedures manual.



Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A		Key Actions Taken During 2015-16 to Implement Recommendation	
Ministry of Education			
We recommended the Ministry of Education prepare an information technology strategic plan. (2009 Report – Volume 3; Public Accounts Committee agreement May 12, 2010)		The Ministry of Education approved an IT strategic plan for 2017-21. The plan aligns with the Ministry’s strategic direction, and includes short- and long-term objectives for the Ministry’s IT services and technologies.	
Northlands College			
We recommended that Northlands College follow its policy requiring regular evaluation of the performance of staff. (2015 Report – Volume 2; Public Accounts Committee agreement January 14, 2016)		Northlands College followed its policy and completed staff performance evaluations.	
Prairie Agricultural Machinery Institute			
We recommended that the Prairie Agricultural Machinery Institute develop, for its Board’s approval, a policy that defines acceptable donations and approvals necessary when making donations. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)		The Prairie Agricultural Machinery Institute developed, for the Board’s approval, a donation and sponsorship policy that defined acceptable donations and approvals required. The Board approved the policy on December 8, 2015.	
Public Guardian and Trustee of Saskatchewan			
We recommended that the Public Guardian and Trustee of Saskatchewan maintain complete and accurate financial records to enable it to prepare complete and accurate financial statements. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)		The Public Guardian and Trustee of Saskatchewan maintained complete and accurate financial records enabling it to prepare complete and accurate financial statements for audit.	
Saskatchewan Apprenticeship and Trade Certification Commission			
We recommended that the Saskatchewan Apprenticeship and Trade Certification Commission review and approve its bank reconciliations independent of their preparation each quarter. (2015 Report – Volume 2; Public Accounts Committee agreement September 15, 2016)		The Saskatchewan Apprenticeship and Trade Certification Commission’s bank reconciliations were reviewed and approved independent of their preparation each quarter.	
Saskatchewan Arts Board			
We recommended that the Saskatchewan Arts Board follow its established policies to pay grants only to eligible recipients with no outstanding reports. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)		The Saskatchewan Arts Board (the Board) followed its established policies related to the payment of grants in 2015-16. During the audit, we did not find any instances where the Board paid new grants before recipients had submitted the required reports for previous grants.	
We recommended that the Saskatchewan Arts Board follow its established policies related to approval of multi-year grants, and obtain the required approval before paying grants. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)		The Board followed its established policies related to approving grants in 2015-16. During the audit, we did not find any instances where advances on grants were paid to multi-year grant recipients before receiving Board of Directors’ approval.	
Saskatchewan Cancer Agency			
We recommended that the Saskatchewan Cancer Agency test the effectiveness of its disaster recovery plan as its policies require. (2014 Report – Volume 2; Public Accounts Committee agreement January 13, 2016)		The Saskatchewan Cancer Agency has established IT policies that require it to test its disaster recovery plan annually. The Agency began updating its business continuity plans and, as part of this process, conducted testing of its disaster recovery plans for certain IT systems that support its critical business functions. Management plans to continue to test its disaster recovery plans for other critical IT systems as business continuity plans are finalized for each of its critical business functions.	

Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2015-16 to Implement Recommendation
Saskatchewan Heritage Foundation	
We recommended that the Saskatchewan Heritage Foundation obtain an Order in Council, as required by law, prior to providing financial assistance to a single individual or agency when the amount exceeds \$50,000 in a fiscal year. (2015 Report – Volume 2; Public Accounts Committee agreement September 14, 2016)	The Saskatchewan Heritage Foundation obtained Orders in Council for grants greater than \$50,000.
Saskatchewan Impaired Driver Treatment Centre	
We recommended that the Saskatchewan Impaired Driver Treatment Centre provide training and provide guidance to staff to maintain accurate accounting records and accurate interim financial reports. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)	The Saskatchewan Impaired Driver Treatment Centre (Centre) maintained accurate accounting records and, the Board received complete and accurate quarterly financial reports. The Centre contracted an accounting firm to prepare accurate annual financial statements. The annual financial statements submitted for audit did not contain errors.
We recommended that the Saskatchewan Impaired Driver Treatment Centre submit its annual report including its audited financial statements to the Minister responsible as required by <i>The Public Health Act</i> . (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)	The Saskatchewan Impaired Driver Treatment Centre's Board approved the Centre's statements for the year ended March 31, 2016 on July 14, 2016, and had their annual report tabled on July 28, 2016.
Saskatchewan Research Council	
We recommended that the Saskatchewan Research Council follow its processes to review and verify incentive bonuses to its senior executives prior to paying them out. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)	During 2015-16, all incentive bonuses that the Saskatchewan Research Council (SRC) paid to senior executives were reviewed and verified prior to payment.
We recommended that the Saskatchewan Research Council obtain Treasury Board approval, as required by law, for the use of its bank account. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)	In July of 2015, SRC obtained written approval to use its bank account from Treasury Board.
We recommended that the Saskatchewan Research Council obtain Lieutenant Governor in Council approval, as required by law, for the remuneration it pays to its Board members. (2014 Report – Volume 2; Public Accounts Committee agreement Sept 17, 2015)	In January of 2016, SRC obtained Lieutenant Governor in Council approval for the remuneration it pays to its Board members.
Southeast College	
We recommended that Southeast College require the review and approval of bank reconciliations by someone other than the preparer of the reconciliations. (2015 Report – Volume 2; Public Accounts Committee agreement January 14, 2016)	Southeast College's Finance Manager reviewed and approved the College's bank reconciliations independent of their preparation.
We recommended that Southeast College implement a policy for recording journal entries in its accounting records that includes review and approval by someone other than the preparer. (2015 Report – Volume 2; Public Accounts Committee agreement January 14, 2016)	Southeast College implemented procedures for recording journal entries, which includes review and approval by someone other than the preparer.
We recommended that Southeast College require staff that make bank deposits to leave evidence of their involvement. (2015 Report – Volume 2; Public Accounts Committee agreement January 14, 2016)	Southeast College requires staff that make bank deposits to leave evidence of their involvement on the cash log, which is monitored by the Finance Manager.

^A PAS – Provincial Auditor of Saskatchewan.

PAC – Standing Committee on Public Accounts.

