

## Chapter 51

### 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 extent of implementation of the Committee's recommendations.

The Government has fully implemented 62% of recommendations the Committee has made during the previous five years. It has partially implemented 51% 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*<sup>1</sup> 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 27<sup>th</sup> Legislature. This practice has continued into the 28<sup>th</sup> Legislature. **Figure 1** sets out the members of the Committee as of September 30, 2016.

<sup>1</sup> [www.legassembly.sk.ca/about/rules-and-procedures](http://www.legassembly.sk.ca/about/rules-and-procedures) (5 October 2016).

**Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2016**

Name of Member	
Danielle Chartier, Chair	Herb Cox
Larry Doke, Deputy Chair	Warren Michelson
Glen Hart	Randy Weekes
Jennifer Campeau	Nicole Sarauer

Source: [www.legassembly.sk.ca/legislative-business/legislative-committees/](http://www.legassembly.sk.ca/legislative-business/legislative-committees/) (5 October 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.<sup>2</sup> 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.<sup>3</sup>
- › 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 recommendations, 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,

<sup>2</sup> Certain chapters within our Reports are referred to the Standing Committee on Crown and Central Agencies.

<sup>3</sup> [www.finance.gov.sk.ca](http://www.finance.gov.sk.ca) (5 October 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.<sup>4</sup>

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 presented three reports to the Assembly:<sup>5</sup>

- › The *First Report of the 27<sup>th</sup> 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 27<sup>th</sup> 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 27<sup>th</sup> 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 September 2016, the Government has fully implemented 62% (March 2016: 60%)<sup>6</sup> of the Committee's recommendations. The Government has partially implemented 51% (March 2016: 43%) of the remaining recommendations.<sup>7</sup>

<sup>4</sup> [www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/](http://www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/) (5 October 2016).

<sup>5</sup> Ibid.

<sup>6</sup> 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.

<sup>7</sup> Calculations are based on the Committee's recommendations up to and including the *Third Report to the 27<sup>th</sup> Legislature* at January 19, 2016.



**Section 6.0** sets out the number of Committee recommendations not yet implemented and the last Report our Office provided an update on the recommendations. 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 March 2016 (the timing of our last chapter on the Committee's work), the Assembly has referred four of our Reports which include the results of our examinations of the Government and its agencies to the Committee for its review.

For the period April 1, 2016 to September 30, 2016, the Committee met three times.<sup>8</sup> It reviewed our Reports at two of its meetings.<sup>9</sup> The Committee's review included chapters from our 2014 Report (Volume 2), 2015 Report (Volumes 1 and 2), and 2016 Report (Volume 1).

As of September 30, 2016, the Committee had not yet completed its review of all chapters in the following Reports:

- › 2 of 26 chapters from our *2015 Report – Volume 1*
- › 23 of 56 chapters from our *2015 Report – Volume 2*
- › 25 of 39 chapters from our *2016 Report – Volume 1*
- › *Special Report: Land Acquisition Processes*

## 6.0 STATUS OF PREVIOUS COMMITTEE RECOMMENDATIONS

The following table sets out the number of Committee recommendations not yet implemented and the last Report our Office provided an update. Our intent is to follow up on these recommendations in the future.

Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
<b>Ministries and Secretariats:</b>			
Advanced Education	Working with the Advanced Education Sector ( <i>2015 Report – Volume 1, Chapter 7</i> )	Same as Initial PAS Report	2
Agriculture	Livestock Waste Regulation ( <i>2013 Report – Volume 2, Chapter 28</i> )	<i>2015 Report – Volume 2, Chapter 42</i>	1

<sup>8</sup> Our *2016 Report – Volume 1* included the work of the Committee from October 1, 2014 to March 31, 2016 (the Committee met 20 times). It provided a more timely update on the status of recommendations since three reports were presented to the Assembly between May 2015 and January 2016.

<sup>9</sup> At the other meeting, the Committee met to discuss other matters (e.g., election of the Chair and Deputy Chair, establishment of the steering committee, and representation at the Canadian Council of Public Accounts Committees/Canadian Council of Legislative Auditors annual conference).

Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Central Services	Data Centre Security	2016 Report – Volume 1, Chapter 5	2
	Planning Accommodation (2011 Report – Volume 1, Chapter 5)	2014 Report – Volume 1, Chapter 18	4
Economy	Nominating Qualified Immigration Applicants (2013 Report – Volume 1, Chapter 12)	2016 Report – Volume 1, Chapter 19	2
	Managing Oil and Gas Wells (2012 Report – Volume 2, Chapter 31)	2015 Report – Volume 1, Chapter 19	6
	Monitoring IT Service Providers (2014 Report – Volume 2, Chapter 32)	Same as Initial PAS Report	3
	Regulating Pipelines (2012 Report – Volume 1, Chapter 5)	2014 Report – Volume 2, Chapter 43	5
Education	School Instruction Time for Students (2009 Report – Volume 3, Chapter 4)	2016 Report – Volume 1, Chapter 20	2
	Grade 12 Graduation Rates (2012 Report – Volume 1, Chapter 2)	2014 Report – Volume 1, Chapter 19	10
	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	7
	Capital Asset Planning for Schools (2013 Report – Volume 1, Chapter 8)	2015 Report – Volume 1, Chapter 20	5
	Putting into Operation the Education Sector-Wide Strategic Plan (2015 Report – Volume 1, Chapter 9)	Same as Initial PAS Report	2
Environment	Contaminated Sites (2008 Report – Volume 1, Chapter 4)	2014 Report – Volume 2, Chapter 45	3
	Regulating Reforestation (2009 Report – Volume 3, Chapter 6)	2014 Report – Volume 1, Chapter 21	3
	Landfills Regulation (2013 Report – Volume 2, Chapter 29)	2015 Report – Volume 2, Chapter 45	7
Finance	Contaminated Sites (2008 Report – Volume 1, Chapter 4)	2014 Report – Volume 2, Chapter 45	2
	Internal Audit in Ministries (2012 Report – Volume 2, Chapter 30)	2014 Report – Volume 2, Chapter 46	6
	Modernizing Government Budgeting and Financial Reporting (2013 Special Report)	2016 Report – Volume 1, Chapter 18	8
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2016 Report – Volume 1, Chapter 24	5
Health	Preventing Diabetes-Related Health Complications (2012 Report – Volume 2, Chapter 32)	2015 Report – Volume 1, Chapter 23	8



Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
	Regulating Meat Safety (2012 Report – Volume 2, Chapter 33)	2014 Report – Volume 2, Chapter 41	7
	Regulating Personal Care Homes (2012 Report – Volume 2, Chapter 34)	2014 Report – Volume 2, Chapter 48	1
Justice	Adult Inmate Rehabilitation (2008 Report – Volume 1, Chapter 2)	2015 Report – Volume 2, Chapter 47	3
	Community Rehabilitation of Adult Offenders (2011 Report – Volume 1, Chapter 3)	2013 Report – Volume 1, Chapter 28	7
	Protecting Saskatchewan Data (2011 Report – Volume 2, Chapter 20)	2013 Report – Volume 2, Chapter 37	1
	Maintaining the Integrity of Offender Data (2012 Report – Volume 2, Chapter 27)	2015 Report – Volume 2, Chapter 48	2
	Management of Provincial Court Workloads (2014 Report – Volume 1, Chapter 10)	Same as Initial PAS Report	6
Parks, Culture and Sport	Provincial Parks Capital Asset Planning (2009 Report – Volume 2, Chapter 18)	2015 Report – Volume 1, Chapter 24	3
Social Services	Protection of Children in Care (2013 Report – Volume 2, Chapter 24)	2016 Report – Volume 1, Chapter 33	5
	Supervision of Community-Based Organizations (2012 Report – Volume 1, Chapter 22)	2014 Report – Volume 2, Chapter 55	5
	Placing Minister’s Wards in Permanent Homes (2013 Report – Volume 1, Chapter 14)	2015 Report – Volume 1, Chapter 31	3
<b>Crown Agencies:</b>			
eHealth Saskatchewan	Implementing Electronic Health Records (2009 Report – Volume 3, Chapter 10C)	2016 Report – Volume 1, Chapter 22	1
	Buying IT Services (2010 Report – Volume 1, Chapter 6)	2016 Report – Volume 1, Chapter 21	2
	Protecting Patient Information in the Saskatchewan Laboratory Results Repository (2015 Report – Volume 1, Chapter 10)	Same as Initial PAS Report	5
Saskatchewan Apprenticeship and Trade Certification Commission	Enabling Apprentices to Achieve Certification (2014 Report – Volume 1, Chapter 11)	2016 Report – Volume 1, Chapter 30	2
Saskatchewan Crop Insurance Corporation	AgriStability Benefits (2013 Report – Volume 1, Chapter 7)	2015 Report – Volume 2, Chapter 53	2

Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Saskatchewan Housing Corporation	Housing Maintenance (2012 Report – Volume 1, Chapter 24)	2014 Report – Volume 1, Chapter 26	4
Saskatchewan Liquor and Gaming Authority	Liquor Procurement (2012 Report – Volume 1, Chapter 17)	2015 Report – Volume 2, Chapter 54	3
SaskBuilds Corporation	Evaluating Potential Use of P3s (2015 Report – Volume 1, Chapter 16)	Same as Initial PAS Report	5
<b>Crown Agencies-Regional Health Authorities</b>			
Cypress Regional Health Authority	IT Security (2008 Report – Volume 3, Chapter 10D)	2014 Report – Volume 2, Chapter 42	2
Five Hills Regional Health Authority	Nourishing and Safe Food Services in Long-Term Care Facilities (2012 Report – Volume 2, Chapter 28)	2015 Report – Volume 1, Chapter 22	4
Heartland Regional Health Authority	Medication Management in Long-Term Care Facilities (2014 Report – Volume 2, Chapter 35)	Same as Initial PAS Report	17
Kelsey Trail Regional Health Authority	Medical Equipment Maintenance (2010 Report – Volume 2, Chapter 11C)	2015 Report – Volume 2, Chapter 51	3
Prince Albert Parkland Regional Health Authority	IT Security (2011 Report – Volume 1, Chapter 11)	2014 Report – Volume 2, Chapter 52	1
Regina Qu'Appelle Regional Health Authority	Use of Surgical Facilities (2013 Report – Volume 1, Chapter 20)	2015 Report – Volume 1, Chapter 26	1
	Safe and Timely Discharge of Patients (2015 Report – Volume 1, Chapter 14)	Same as Initial PAS Report	11
Saskatoon Regional Health Authority	Protecting IT Infrastructure (2010 Report – Volume 2, Chapter 11D)	2014 Report – Volume 2, Chapter 54	3
	Triaging Emergency Department Patients (2013 Report – Volume 2, Chapter 30)	2016 Report – Volume 1, Chapter 32	5
Sun Country Regional Health Authority	Managing Medication (2013 Report – Volume 2, Chapter 31)	2015 Report – Volume 2, Chapter 55	1
Sunrise Regional Health Authority	Infection Prevention and Control in Long-Term Care Facilities (2014 Report – Volume 1, Chapter 13)	2016 Report – Volume 1, Chapter 34	4
<b>Crown Agencies-School Divisions:</b>			
Chinook School Division No. 211	Annual Integrated Audit	2016 Report – Volume 1, Chapter 3	1
	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1 <sup>B</sup>
Good Spirit School Division No. 204	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1 <sup>B</sup>



Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Ile-a-la Crosse School Division No. 112	Annual Integrated Audit	2016 Report – Volume 1, Chapter 3	1
Northwest School Division No. 203	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1
Northern Lights School Division No. 113	Annual Integrated Audit	2016 Report – Volume 1, Chapter 3	1
Prairie South School Division No. 210	Equipping the Board with Knowledge and Competencies to Govern (2015 Report – Volume 1, Chapter 13)	Same as Initial PAS Report	4
Prince Albert Roman Catholic Separate School Division No. 6	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1
Regina Roman Catholic Separate School Division No. 81	Physical Safety of Students (2013 Report – Volume 1, Chapter 13)	2015 Report – Volume 2, Chapter 52	8
Regina School Division No. 4	Physical Safety of Students (2013 Report – Volume 1, Chapter 13)	2015 Report – Volume 2, Chapter 52	5
St. Paul's School Roman Catholic Separate Division No. 20	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1 <sup>B</sup>
<b>Other Agencies:</b>			
University of Regina	Protecting Interests in Research (2013 Report – Volume 1, Chapter 15)	2015 Report – Volume 1, Chapter 32	13
	Procurement of Goods and Services and Disposal of Surplus Assets (2013 Report – Volume 2, Chapter 32)	2016 Report – Volume 1, Chapter 36	4

Source: Provincial Auditor Saskatchewan (October 2016).

Shaded rows are annual integrated audits. All others are performance audits.

<sup>A</sup> PAS – Provincial Auditor Saskatchewan.

<sup>B</sup> The 2012 audit had one recommendation with a number of areas of improvement included. For the 2014 follow up, the Office split these areas of improvement into separate recommendations. Therefore, in 2014, Chinook's recommendation became four, Good Spirit's recommendation became four, and St. Paul's recommendation became five.