

## Chapter 9

### Parks, Culture and Sport

#### 1.0 MAIN POINTS

The Ministry of Parks, Culture and Sport had effective rules and procedures to safeguard public resources except that the Ministry needs to follow its procedures to remove unneeded computer access promptly. Failure to follow these procedures makes the Ministry's systems and data vulnerable to inappropriate access.

The 2016-17 financial statements for seven of the Ministry's agencies are reliable. They each complied with governing authorities and had effective rules and procedures to safeguard public resources.

#### 2.0 INTRODUCTION

##### 2.1 Background

The Ministry of Parks, Culture and Sport is to support, celebrate, and build pride in Saskatchewan with a focus on quality of life and economic growth. The Ministry works with diverse groups and communities to enhance the Province's cultural, artistic, recreational and social life; promote excellence in the arts, culture, heritage and sport; and support a vibrant and growing arts and cultural community. The Ministry manages Saskatchewan's provincial parks system, conserves ecosystems and cultural resources, and provides recreational and interpretive opportunities for park visitors.<sup>1</sup> The Ministry was also responsible for the Provincial Capital Commission.<sup>2</sup>

##### 2.2 Financial Overview

In 2016-17, the Ministry spent \$105.7 million (2015-16: \$88.0 million) including net capital asset acquisitions of \$5.0 million (2015-16: \$12.8 million). See **Figure 1** for details about its major programs and spending.

Also in 2016-17, the Ministry raised revenue of \$10.2 million (2015-16: \$9.1 million) from lottery licensing fees and agreements with the Federal Government. In addition, each year the Ministry raises revenue and incurs expenses through the Commercial Revolving Fund (CRF).<sup>3</sup>

Information about the Ministry's revenues and expenses appears in its *2016-17 Annual Report*.<sup>4</sup>

<sup>1</sup> Government of Saskatchewan, *2016-17 Saskatchewan Provincial Budget: Estimates*, p. 98.

<sup>2</sup> As of October 12, 2016, through Order in Council 442/2016, the Minister of Central Services became responsible for the Provincial Capital Commission.

<sup>3</sup> The Commercial Revolving Fund collects and distributes funds used in the operation of Saskatchewan's provincial parks.

<sup>4</sup> [www.finance.gov.sk.ca/PlanningAndReporting/2016-17/2016-17ParksAnnualReport.pdf](http://www.finance.gov.sk.ca/PlanningAndReporting/2016-17/2016-17ParksAnnualReport.pdf) (18 September 2017)

**Figure 1 – Major Programs and Spending**

	Estimates 2016-17	Actual 2016-17
	(in millions)	
Central Management Services	\$ 11.5	\$ 11.3
Parks	23.9	22.7
Resources Stewardship and Provincial Capital Commission	17.0	15.4
Regina Stadium Project	25.0	25.0
Community Engagement	35.2	31.6
<b>Total Appropriation</b>	<u>112.6</u>	<u>106.0</u>
Capital Asset Acquisition	(5.1)	(5.0)
Non-Appropriated Expense Adjustment	3.9	4.7
<b>Total Expense</b>	<u>\$ 111.4</u>	<u>\$ 105.7</u>

Source: Ministry of Parks, Culture and Sport, 2016-17 Annual Report, pp. 28-29.

## 2.3 Parks, Culture and Sport Agencies

At March 31, 2017, the Ministry was responsible for the following agencies.

Commercial Revolving Fund  
 Creative Saskatchewan  
 Saskatchewan Arts Board  
 Saskatchewan Heritage Foundation  
 Community Initiatives Fund  
 Doukhobors of Canada C.C.U.B. Trust Fund  
 Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation (Lotteries Trust Fund)  
 Saskatchewan Snowmobile Fund  
 Western Development Museum

We report the results of our audit of Saskatchewan Arts Board in Chapter 12.

## 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2017:

- **The Ministry of Parks, Culture and Sport and eight of its agencies had effective rules and procedures to safeguard public resources except for the matter related to the Ministry noted in this chapter**
- **The Ministry of Parks, Culture and Sport and eight of its agencies complied with the following authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

*The Athletics Commission Act*  
*The Creative Saskatchewan Act*  
*The Culture and Recreation Act, 1993*  
*The Doukhobors of Canada C.C.U.B. Trust Fund Act*  
*The Financial Administration Act, 1993*  
*The Economic and Co-operative Development Act (clause 8 (a)&(b) and 9 (1) (e))*  
*The Executive Government Administration Act*  
*The Heritage Property Act*  
*The Interprovincial Lotteries Act, 1984*  
*The Meewasin Valley Authority Act*  
*The Multiculturalism Act*  
*The Natural Resources Act*  
*The Parks Act*  
*The Public Service Act, 1998*

*The Purchasing Act, 2004*  
*The Regional Parks Act, 1979*  
*The Saskatchewan Gaming Corporation Act (Part IV) – Community Initiatives Fund*  
*The Snowmobile Act*  
*The Trustee Act, 2009*  
*The Wanuskewin Heritage Park Act*  
*The Western Development Museum Act*  
 Agreement for the Marketing of Lottery Products in Saskatchewan and the Administration of the Saskatchewan Lotteries Trust Fund  
 Agreement for the Distribution of Funds from the Saskatchewan Lotteries Trust Fund  
 Regulations & Orders in Council issued pursuant to the above legislation

➤ **The financial statements of the eight agencies are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook – Assurance* (including CSAE 3001) to conduct our audits. We used the control framework published by CPA Canada to make our judgments about the effectiveness of the Ministry and its agencies' 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.

In the 2016-17 Ministry audit, we paid particular attention to the Ministry financial-related controls over operating transfers, its oversight of the lottery system, and management's assessment of the liabilities for the closure and post-closure costs of landfills and other contaminated sites.

## 4.0 KEY FINDINGS AND RECOMMENDATION

***We recommended that the Ministry of Parks, Culture and Sport follow its established procedures and promptly remove unneeded user access to its computer systems and data.*** (2014 Report – Volume 2; Public Accounts Committee agreement September 17, 2015)

**Status** – Partially Implemented

Staff do not consistently follow the Ministry's established procedures for the removal of unneeded user access to its computer systems and data (e.g., properly completing the employee termination checklist).<sup>5</sup>

In 2016-17, three out of ten individuals that we tested (2015-16: four out of ten) did not have their computer network access removed promptly. They were removed between fourteen days and five months after their last day of employ.

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

<sup>5</sup> As described in our 2016 Report – Volume 2, Chapter 13.

