

## Chapter 10 Public Service Commission

### 1.0 MAIN POINTS

In 2016-17, the Public Service Commission (PSC) had effective rules and procedures to safeguard public resources and complied with authorities governing its activities other than that it needs to consistently and promptly remove unneeded user access to its IT systems.

### 2.0 INTRODUCTION

PSC is the central human resources agency for ministries in the Government of Saskatchewan.<sup>1</sup> PSC delivers human resource services to ministries including staffing, classification, and strategic support including labour relations and organizational development.<sup>2</sup>

### 2.1 Financial Overview

**Figure 1** outlines PSC's 2016-17 expenses by major program. At March 31, 2017, PSC held tangible capital assets (primarily IT equipment, software, and building improvement) with a net book value of \$3.3 million.

**Figure 1 – Major Programs and Spending**

	Estimates 2016-17	Actual 2016-17
	(in millions)	
Central Management and Services	\$ 5.8	\$ 5.7
Human Resources Client Services and Support	14.0	11.4
Employee Relations, Policy, and Planning	5.0	6.0
Employee Service Centre	10.8	11.1
<b>Total Appropriation</b>	<u>35.6</u>	<u>34.2</u>
Amortization of Capital Assets	0.5	0.3
Capital Assets Acquisitions	0.0	0.0
<b>Total Expense</b>	<u>\$ 36.1</u>	<u>\$ 34.5</u>

Source: Public Service Commission, 2016-17 Annual Report, p. 17.

### 3.0 AUDIT CONCLUSIONS

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

- **Public Service Commission had effective rules and procedures to safeguard public resources except for the matter related to removal of IT user access**

<sup>1</sup> Public Service Commission, 2016-17 Annual Report, p. 4.

<sup>2</sup> Ibid.



- **Public Service Commission complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

*The Public Service Act, 1998*  
*The Public Service Regulations, 1998*  
*The Financial Administrative Act, 1993*  
*The Executive Government Administration Act*  
Orders in Council issued pursuant to the above legislation

We used standards for assurance engagements published in the *CPA Canada Handbook – Assurance* (including CSAE 3001) to conduct our audit. We used the control framework published by CPA Canada to make our judgments about the effectiveness of Public Service Commission’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.

We focused our audit effort on assessing the effectiveness of PSC’s financial controls for administering its spending.

## 4.0 KEY FINDING AND RECOMMENDATION

### 4.1 Consistent 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

In 2016-17, PSC did not consistently request the removal of unneeded network user access promptly.

In 2016-17, PSC worked on determining a solution to help staff remember they need to request that the Ministry of Central Services remove unneeded network user access. By May 2017, PSC had implemented a new termination checklist to remind staff to make this request.

Prior to May 2017, PSC staff reviewed stale account reports received from Central Services bi-weekly and terminations listings provided internally to identify former employees who continued to have access to its IT systems and data.

For five of six individuals we tested, PSC did not promptly ask the Ministry of Central Services to remove unneeded network user access to its IT systems and data. For two of the five individuals, access to the computer network was not removed until 15 and 23 days after their last day of employ. PSC, through its review of reports, identified that it had initially missed requesting removal of access for these two individuals.

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