

Chapter 19

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 section.

2.0 INTRODUCTION

Figure 1 sets out, by agency, the recommendation(s) and 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 2016-17 to Implement Recommendation
Ministry of Agriculture	
We recommended that the Ministry of Agriculture follow its established procedures to promptly remove unneeded user access to its computer systems and data. (2014 Report – Volume 2; Public Accounts Committee agreement February 12, 2015)	The 2016-17 fiscal year was the first full year the Ministry completed its review of weekly reports identifying staff that had left the Ministry. We found this control operated as intended during the year. This process, combined with a continued emphasis on removing users timely resulted in significant improvement from previous years. As a result, we found users with significant access to IT systems and data were removed timely.
Ministry of Central Services	
We recommended that the Ministry of Central Services (transferred from the Ministry of Education) follow Canadian generally accepted accounting principles for the public sector when accounting for assets constructed under shared ownership agreements. (2013 Report – Volume 2; Public Accounts Committee agreement June 17, 2014)	The Ministry of Central Services corrected its accounting for capital assets under shared ownership agreements. It removed about \$72 million of capital assets from its accounting records. The school divisions that had entered into shared ownership agreements with the Ministry of Education continue to appropriately record these assets in their accounting records.
Ministry of the Economy	
We recommended that the Ministry of the Economy follow its established procedures for removing user access to its computer systems and data. (2016 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation as of September 30, 2017)	Our testing found users (that had left the Ministry who had access to significant IT systems and data) were removed timely. The Ministry of the Economy, during 2016-17, emphasized the education of Ministry staff on the user access termination policy. Management reinforced the use of the termination checklist to ensure the Ministry requested removal of access timely.
Ministry of Environment	
We recommended that the Ministry of Environment follow its established procedures and remove unneeded user access to systems and data promptly. (2014 Report – Volume 2; Public Accounts Committee agreement June 17, 2015)	Our testing found access of users (that had left the Ministry who had access to significant IT systems and data) were removed within a reasonable period. The 2016-17 fiscal year was the first full year the Ministry used its review of weekly reports to identify staff that had left the Ministry, and confirm their user access was removed. This process, combined with its continued emphasis on removing users timely, resulted in significant improvement from previous years.

^A PAS – Provincial Auditor of Saskatchewan.
PAC – Standing Committee on Public Accounts.

