

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 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 implementation of the Committee's recommendations by the Government and its agencies remains strong. The Government has fully implemented 69% of recommendations the Committee has made during the previous five years. It has partially implemented 49% 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*¹ 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 27th Legislature. This practice has continued into the 28th Legislature. **Figure 1** sets out the members of the Committee as of September 30, 2017.

¹ www.legassembly.sk.ca/about/rules-and-procedures (5 October 2017).

**Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2017**

Name of Member	
Danielle Chartier, Chair	Lisa Lambert
Don McMorris, Deputy Chair	Warren Michelson
Carla Beck	Kevin Phillips
Lori Carr	Randy Weekes

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/ (5 October 2017).

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.² 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.³
- 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.

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, agencies, and certain Crown corporations (agencies). During its review, the Committee may inquire about past performance, current concerns, and future objectives. The

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

³ www.finance.gov.sk.ca (5 October 2017).

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 raised by Committee members and our Office.

3.3 Reports of the Committee

On May 16, 2017, the Committee presented its report called the *First Report of the 28th Legislature* to the Assembly. It summarizes the results of the work of the Committee for the period February 10, 2016 to May 15, 2017.

The Committee's report to the Assembly includes its findings and 128 recommendations resulting from the Committee's review of our Reports. Typically, the Committee reports to the Assembly at the end of each legislative session. Its reports, once tabled in the Assembly, are publicly available on the Committee's website.⁴

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.

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 2017, the Government has fully implemented 69% (September 2016: 62%)⁵ of the Committee's recommendations. The Government has partially implemented 49% (September 2016: 51%) of the remaining recommendations.⁶

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 September 2016, the Assembly has referred six of our Reports which include the results of our examinations of the Government and its agencies to the Committee for its review.

⁴ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (5 October 2017).

⁵ September 2016 was the timing of our last chapter on the Committee's work and the extent to which the Government implemented the Committee's recommendations.

⁶ Calculations are based on the Committee's recommendations up to and including the *First Report to the 28th Legislature* at May 16, 2017.



For the period October 1, 2016 to September 30, 2017, the Committee met 11 times. It reviewed our Reports at nine of its meetings.⁷ The Committee's review included chapters from our 2013 Report (Volume 1), 2015 Report (Volumes 1 and 2), 2016 Report (Volumes 1 and 2), and the *Special Report: Land Acquisition Processes*.

As of September 30, 2017, the Committee had not yet completed its review of all chapters in the following Reports:

- Five of 56 chapters from our *2015 Report – Volume 2*
- Eight of 39 chapters from our *2016 Report – Volume 1*
- Fourteen of 49 chapters from our *2016 Report – Volume 2*
- Twenty-eight chapters from our *2017 Report – Volume 1*

Not including our *2017 Report – Volume 1*, the Committee has not reviewed 21 chapters relating to the health sector.

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 ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Ministries and Secretariats:			
Advanced Education	Working with the Advanced Education Sector (<i>2015 Report – Volume 1, Chapter 7</i>)	Same as Initial PAS Report	2
Central Services	Data Centre Security	<i>2016 Report – Volume 1, Chapter 5</i>	2
	Planning Accommodation (<i>2011 Report – Volume 1, Chapter 5</i>)	<i>2017 Report – Volume 1, Chapter 15</i>	2
	Use of Consultants (<i>2014 Report – Volume 2, Chapter 30</i>)	<i>2016 Report – Volume 2, Chapter 33</i>	1
	Web Application Security Requirements (<i>2016 Report – Volume 1, Chapter 6</i>)	Same as Initial PAS Report	4
Economy	Nominating Qualified Immigration Applicants (<i>2013 Report – Volume 1, Chapter 12</i>)	<i>2016 Report – Volume 1, Chapter 19</i>	2
	Regulating Pipelines (<i>2012 Report – Volume 1, Chapter 5</i>)	<i>2017 Report – Volume 1, Chapter 18</i>	3

⁷ At the other meetings, the Committee met to discuss other matters (e.g., election of the Deputy Chair and representation at the Canadian Council of Public Accounts Committees/Canadian Council of Legislative Auditors annual conference).

Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
	Managing Oil and Gas Wells (2012 Report – Volume 2, Chapter 31)	2015 Report – Volume 1, Chapter 19	6
	Coordinating English-Language Programs (2015 Report – Volume 1, Chapter 8)	2017 Report – Volume 1, Chapter 16	3
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)	2017 Report – Volume 1, Chapter 20	5
	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)	2017 Report – Volume 1, Chapter 19	2
	Putting into Operation the Education Sector-Wide Strategic Plan (2015 Report – Volume 1, Chapter 9)	2017 Report – Volume 1, Chapter 21	1
Environment	Regulating Contaminated Sites (2008 Report – Volume 1, Chapter 4)	2017 Report – Volume 1, Chapter 23	1
	Landfills Regulation (2013 Report – Volume 2, Chapter 29)	2015 Report – Volume 2, Chapter 45	7
	Preventing Aquatic Invasive Species in Saskatchewan (2016 Report – Volume 1, Chapter 7)	Same as Initial PAS Report	5
Finance	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
	Public Employees Benefit Agency – Securing Personal Information (2016 Report – Volume 2, Chapter 26)	Same as Initial PAS Report	2
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2016 Report – Volume 1, Chapter 24	5
	Coordinating Emergency Preparedness (2015 Report – Volume 1, Chapter 12)	Same as Initial PAS Report	4
Highways and Infrastructure	Addressing Road Safety Concerns on Existing Highways (2015 Report – Volume 2, Chapter 35)	Same as Initial PAS Report	4
	2016 Special Report: Land Acquisition Processes	Same as Initial PAS Report	8



Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Justice	Adult Inmate Rehabilitation (2008 Report – Volume 1, Chapter 2)	2015 Report – Volume 2, Chapter 47	3
	Maintenance Enforcement (2012 Report – Volume 1, Chapter 10)	2016 Report – Volume 2, Chapter 39	2
	Leading the Building Partnerships to Reduce Crime Initiative (2016 Report – Volume 1, Chapter 10)	Same as Initial PAS Report	4
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)	2017 Report – Volume 1, Chapter 33	3
	Placing Minister’s Wards in Permanent Homes (2013 Report – Volume 1, Chapter 14)	2017 Report – Volume 1, Chapter 32	3
	Minimizing Absenteeism (2015 Report – Volume 2, Chapter 39)	Same as Initial PAS Report	4
	Protecting Children-in-Care Information in the Linkin System (2016 Report – Volume 1, Chapter 17)	Same as Initial PAS Report	4
Crown Agencies:			
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
	Sharing Patient Data (2014 Report – Volume 1, Chapter 9)	2016 Report – Volume 2, Chapter 35	2
Global Transportation Hub	2016 Special Report: Land Acquisition Processes	Same as Initial PAS Report	2
Health Quality Council	Co-ordinating the Use of Lean (2014 Report – Volume 2, Chapter 24)	2016 Report – Volume 2, Chapter 38	2
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
Saskatchewan Legal Aid Commission	Providing Legal Aid Services (2016 Report – Volume 1, Chapter 16)	Same as Initial PAS Report	5
Saskatchewan Liquor and Gaming Authority	Managing Projects with Significant IT Components (2015 Report – Volume 2, Chapter 37)	Same as Initial PAS Report	5

Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Tourism Saskatchewan	Managing the Use of Social Media (2015 Report – Volume 2, Chapter 41)	Same as Initial PAS Report	5
Water Security Agency	Coordinating Flood Mitigation (2014 Report – Volume 2, Chapter 40)	2016 Report – Volume 2, Chapter 47	2
	Dam Safety (2005 Report – Volume 1, Chapter 3)	2016 Report – Volume 2, Chapter 48	2
Western Development Museum	Permanently Removing Historical Artifacts (2016 Report – Volume 2, Chapter 30)	Same as Initial PAS Report	8
Crown Agencies-Regional Health Authorities (Saskatchewan Health Authority)			
Cypress Regional Health Authority	IT Security (2008 Report – Volume 3, Chapter 10D)	2014 Report – Volume 2, Chapter 42	2
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
	Providing Timely and Appropriate Home-Care Services (2014 Report – Volume 2, Chapter 36)	2016 Report – Volume 2, Chapter 42	3
Regina Qu'Appelle Regional Health Authority	Safe and Timely Discharge of Patients (2015 Report – Volume 1, Chapter 14)	2017 Report – Volume 1, Chapter 24	3
Saskatoon Regional Health Authority	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
Crown Agencies-School Divisions:			
Chinook School Division No. 211	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1 ^B
Good Spirit School Division No. 204	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1 ^B
Northwest School Division No. 203	Transporting Students Safely (2012 Report – Volume 2, Chapter 36)	2014 Report – Volume 2, Chapter 44	1
North East School Division No. 200	Increasing Grade 3 Students Reading at Grade Level (2016 Report – Volume 1, Chapter 11)	Same as Initial PAS Report	5
Northern Lights School Division No. 113	Annual Integrated Audit	2017 Report – Volume 1, Chapter 2	1



Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
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
Prairie Spirit School Division No. 206	Maintaining Facilities (2016 Report – Volume 1, Chapter 12)	Same as Initial PAS Report	7
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 School Division No. 4	Promoting Positive Student Behaviour (2016 Report – Volume 1, Chapter 13)	Same as Initial PAS Report	5
Saskatchewan Rivers School Division No. 119	Maintaining Facilities (2014 Report – Volume 2, Chapter 37)	2016 Report – Volume 2, Chapter 44	4
Saskatoon School Division No. 13	Goods and Services Procurement (2014 Report – Volume 2, Chapter 38)	2016 Report – Volume 2, Chapter 45	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 ^B
	Promoting Good Student Health and Physical Fitness (2015 Report – Volume 2, Chapter 40)	Same as Initial PAS Report	5
Other Agencies:			
University of Regina	Protecting Interests in Research (2013 Report – Volume 1, Chapter 15)	2017 Report – Volume 1, Chapter 34	3

Source: Provincial Auditor Saskatchewan (October 2017).

^A PAS – Provincial Auditor Saskatchewan.

^B 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.