

Chapter 12

Public Service Commission

1.0 MAIN POINTS

In 2017-18, the Public Service Commission had effective rules and procedures to safeguard public resources and complied with authorities governing its activities other than it needs to consistently and promptly remove unneeded user access to its IT systems.

2.0 INTRODUCTION

The Commission is the central human resources agency for ministries in the Government of Saskatchewan. The Commission provides ministries with human resources services including staffing, classification, and strategic support including labour relations and organizational development.¹

As shown in **Figure 1**, in 2017-18, the Commission spent almost \$34 million (2016-17: \$34.5 million) on providing these services.

Figure 1 – Major Programs and Spending

	Estimates 2017-18	Actual 2017-18
	(in millions)	
Central Management and Services	\$ 5.0	\$ 5.4
Human Resources Service Centre	10.9	10.7
Employee Relations and Strategic Human Resources Services	9.9	9.4
Human Resources Consulting Services	8.1	8.1
Total Appropriation	33.9	33.6
Amortization of Capital Assets	0.4	0.3
Capital Assets Acquisitions	-	-
Total Expense	\$ 34.3	\$ 33.9

Source: Public Service Commission, *Annual Report for 2017-18*.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2018:

- **Public Service Commission had effective rules and procedures to safeguard public resources other than it needs to remove unneeded user access promptly**

¹ Public Service Commission, *Annual Report for 2017-18*, p. 5.



- **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 Administration 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 the 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 paid particular attention to the Commission’s controls over making payments including its use of procurement cards. This included assessing processes for recording and approving payments made for the purchase of goods and services.

4.0 KEY FINDINGS AND RECOMMENDATION

4.1 Consistent Prompt Removal of User Access Needed

We recommended 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 2017-18, the Commission did not consistently request the removal of unneeded user access to its IT systems and data promptly.

By May 2017, the Commission had implemented a new termination checklist to remind staff to request the Ministry of Central Services remove unneeded user access. The Commission made the checklists available on its intranet for all staff to access and use.

For five of eight individuals we tested, the Commission did not promptly request removal of unneeded user access to its IT systems and data. (e.g., MIDAS²)

For two of four individuals we tested, access to the computer network was not removed until 5 and 12 days after their date of last employ.

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

² This includes both MIDAS Financials and MIDAS HR/Payroll. MIDAS is the central application the Commission uses to record and account for its financial activities, including its general ledger, accounts payable, accounts receivable, purchasing and payments, human resources and payroll records, etc.