

## Chapter 50

### Standing Committee on Public Accounts

#### 1.0 MAIN POINTS

The work of the Standing Committee on Public Accounts 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 the 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 reviewing chapters in our Reports, questioning government officials, 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.

The implementation of the Committee's recommendations by the Government and its agencies remains strong. As of September 2018, the Government has fully implemented 76% of recommendations the Committee has made during the previous five years. It has partially implemented 59% of the remaining recommendations.

Also, as of mid-October 2018, the Committee had not yet reviewed 11 chapters from our 2015 Report (Volume 2) and 2016 Report (Volumes 1 and 2).

#### 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 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* 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.<sup>1</sup> This

<sup>1</sup> [www.legassembly.sk.ca/about/rules-and-procedures](http://www.legassembly.sk.ca/about/rules-and-procedures) (15 October 2018).



practice has continued into the 28th Legislature. **Figure 1** sets out the members of the Committee as of September 30, 2018.

**Figure 1 – Members of the Standing Committee on Public Accounts at September 30, 2018**

Name of Member	
Trent Wotherspoon, Chair	Lisa Lambert
Don McMorris, Deputy Chair	Warren Michelson
Lori Carr	Vicki Mowat
Todd Goudy	Randy Weekes

Source: [www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/](http://www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/) (15 October 2018).

## 3.2 Responsibilities Include Review of Public Accounts and Our Reports

Because of the Committee’s role to scrutinize the Government’s management of public resources and review our Reports, we view it as the audit committee for the Assembly and thus, for the public.

The Committee acts as a non-partisan oversight body that 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.<sup>2</sup> 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 other information. This includes key financial information of some pension plans and trust funds administered by the Government, on remission of taxes and fees, and on road-use fuel tax accountability.<sup>3</sup>
- The Reports of the Provincial Auditor contain the results of our examinations of the Government and its various agencies. Chapters within our Reports identify whether the Committee agrees with our recommendations, or made its own recommendations.

The Committee has asked us to monitor compliance with its recommendations and to report on their status. Chapters within our Reports provide an update on the status of implementation of recommendations.

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

<sup>2</sup> By law, chapters related to Crown Investments Corporation of Saskatchewan and its related agencies within our Reports are referred to the Standing Committee on Crown and Central Agencies.

<sup>3</sup> [www.saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services](http://www.saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services) (15 October 2018).

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 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. In advance of the meetings, agencies provide the Committee with status updates that set out actions taken or planned to address recommendations. 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

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.<sup>4</sup>

On June 20, 2018, the Committee presented its report called the *Second Report of the 28th Legislature* to the Assembly. It summarizes the results of the work of the Committee for the period May 16, 2017 to June 13, 2018. This report included its findings and 99 recommendations resulting from the Committee's review of our Reports.

The Committee requires the Government to respond in writing to its reports. The Government's response is also 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 2018, the Government had fully implemented 76% (September 2017: 69%) of the Committee's recommendations. The Government had partially implemented 59% (September 2017: 49%) of the remaining recommendations.<sup>5</sup>

**Section 6.0** sets out the number of Committee recommendations not yet implemented by agency and related audit report, 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.

<sup>4</sup> [www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/](http://www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/) (15 October 2018).

<sup>5</sup> Calculations are based on the Committee's recommendations up to and including the *Second Report to the 28th Legislature* at June 20, 2018.



## 5.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

Since September 2017, the Assembly has referred six of our Reports to the Committee for its review. These reports include the results of our examinations of the Government and its agencies.

For the period October 1, 2017 to October 15, 2018, the Committee met six times. It reviewed our Reports at five of its meetings.<sup>6</sup> The Committee's review included chapters from our 2015 Report (Volume 2), 2016 Report (Volumes 1 and 2), 2017 Report (Volumes 1 and 2), and 2018 Report (Volume 1). The Committee also considered our *Annual Report on Operations for the Year Ended March 31, 2017* and our *Business and Financial Plan for the Year Ended March 31, 2019*.

As of October 15, 2018, the Committee had not yet completed its review of 56 chapters from the following Reports:

- Three of 56 chapters from our *2015 Report - Volume 2*
- Four of 39 chapters from our *2016 Report - Volume 1*
- Four of 49 chapters from our *2016 Report - Volume 2*
- Ten of 28 chapters from our *2017 Report - Volume 1*
- Fifteen of 46 chapters from our *2017 Report - Volume 2*
- Twenty of 30 chapters from our *2018 Report - Volume 1*

Of the 56 chapters outstanding, the Committee had not reviewed 18 chapters relating to the health sector, and 11 chapters from our 2015 Report (Volume 2) and 2016 Report (Volumes 1 and 2) on various topics.

Timely review of chapters in our Reports allows the Committee to undertake timely scrutiny and hold agencies accountable.

## 6.0 STATUS OF PREVIOUS COMMITTEE RECOMMENDATIONS

The following table sets out the number of Committee recommendations not yet implemented and not reported elsewhere in this Report. The table outlines the last Report our Office provided an update. Our intent is to follow up on these recommendations in the future.

<sup>6</sup> At the other meeting, the Committee met to discuss other matters (e.g., election of the Chair).

Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
<b>Government of Saskatchewan:</b>			
	Modernizing Government Budgeting and Financial Reporting (2013 Special Report)	2016 Report – Volume 1, Chapter 18	8
<b>Ministries and Secretariats:</b>			
Advanced Education	Working with the Advanced Education Sector (2015 Report – Volume 1, Chapter 7)	2018 Report – Volume 1, Chapter 13	1
	Managing Risks Related to its One Client Service Model System (2015 Report – Volume 2, Chapter 32)	2017 Report – Volume 2, Chapter 28	3
Agriculture	Regulating Livestock Waste (2013 Report – Volume 2, Chapter 28)	2017 Report – Volume 2, Chapter 29	1
Central Services	Data Centre Security (2006 Report – Volume 3, Chapter 6; 2012 Report – Volume 2, Chapter 29)	2016 Report – Volume 1, Chapter 5	2
	Planning Accommodation (2011 Report – Volume 1, Chapter 5)	2017 Report – Volume 1, Chapter 15	2
	Use of Consultants (2014 Report – Volume 2, Chapter 30)	2016 Report – Volume 2, Chapter 33	1
Corrections and Policing	Community Rehabilitation of Adult Offenders (2011 Report – Volume 1, Chapter 3)	2017 Report – Volume 2, Chapter 38	4
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
	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
	Managing the Construction of P3 Joint-use Schools (2017 Report – Volume 2, Chapter 21)	Same as Initial PAS Report	1
	Monitoring Kindergarten Students' Readiness to Learn in Primary Grades (2017 Report – Volume 2, Chapter 22)	Same as Initial PAS Report	4



Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Energy and Resources	Regulating Pipelines (2012 Report – Volume 1, Chapter 5)	2017 Report – Volume 1, Chapter 18	3
	Managing Oil and Gas Wells (2012 Report – Volume 2, Chapter 31)	2018 Report – Volume 1, Chapter 17	2
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)	2018 Report – Volume 1, Chapter 18	3
	Detecting Wildfires (2017 Report – Volume 2, Chapter 23)	Same as Initial PAS Report	2
Finance	Internal Audit in Ministries (2012 Report – Volume 2, Chapter 30)	2018 Report – Volume 1, Chapter 19	1
	Monitoring the Fuel Tax Exemption Program (2016 Report – Volume 1, Chapter 8)	Same as Initial PAS Report	6
Government Relations	Co-ordinating Emergency Preparedness (2015 Report – Volume 1, Chapter 12)	2018 Report – Volume 1, Chapter 21	3
	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2016 Report – Volume 1, Chapter 24	5
Health	Preventing Diabetes-related Health Complications (2012 Report – Volume 2, Chapter 33)	2017 Report – Volume 2, Chapter 33	5
	Regulating Meat Safety (2012 Report – Volume 2, Chapter 32)	2017 Report – Volume 2, Chapter 35	4
	Special Needs Equipment for Persons with Disabilities (2016 Report – Volume 2, Chapter 27)	Same as Initial PAS Report	6
	Detecting Inappropriate Physician Payments (2017 Report – Volume 1, Chapter 6)	Same as Initial PAS Report	4
Highways and Infrastructure	Addressing Road Safety Concerns on Existing Highways (2015 Report – Volume 2, Chapter 35)	2018 Report – Volume 1, Chapter 22	1
	Enforcing Vehicle Weight and Dimension Requirements (2017 Report – Volume 1, Chapter 7)	Same as Initial PAS Report	5
Immigration and Career Training	Nominating Qualified Immigration Applicants (2013 Report – Volume 1, Chapter 12)	2016 Report – Volume 1, Chapter 19	2
	Co-ordinating English-Language Programs (2015 Report – Volume 1, Chapter 8)	2017 Report – Volume 1, Chapter 16	3

Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Justice and Attorney General	Leading the Building Partnerships to Reduce Crime Initiative (2016 Report – Volume 1, Chapter 10)	Same as Initial PAS Report	4
	Supporting Provincial Court of Saskatchewan to Manage Court Workloads (2014 Report – Volume 1, Chapter 10)	2017 Report – Volume 2, Chapter 40	5
Social Services	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)	2018 Report – Volume 1, Chapter 31	4
<b>Crown Agencies:</b>			
eHealth Saskatchewan	Sharing Patient Data (2014 Report – Volume 1, Chapter 9)	2016 Report – Volume 2, Chapter 35	2
	Protecting Patient Information in the Saskatchewan Lab Results Repository (2015 Report – Volume 1, Chapter 10)	2017 Report – Volume 2, Chapter 30	3
Health Quality Council	Co-ordinating the Use of Lean (2014 Report – Volume 2, Chapter 24)	2016 Report – Volume 2, Chapter 38	2
Health Shared Services Saskatchewan	Procuring Goods and Services for Member Agencies (2015 Report – Volume 2, Chapter 34)	2017 Report – Volume 2, Chapter 36	5
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 Housing Corporation	Maintaining Housing Units (2012 Report – Volume 1, Chapter 24)	2017 Report – Volume 2, Chapter 43	2
Saskatchewan Liquor and Gaming Authority	Liquor Procurement (2012 Report – Volume 1, Chapter 17)	2017 Report – Volume 2, Chapter 44	1
	Regulating Commercial Permittees' On-table Sale of Liquor (2017 Report – Volume 1, Chapter 11)	Same as Initial PAS Report	6
SaskBuilds	Evaluating Potential P3s (2015 Report – Volume 1, Chapter 16)	2017 Report – Volume 2, Chapter 46	1
Tourism Saskatchewan	Managing the Use of Social Media (2015 Report – Volume 2, Chapter 41)	2018 Report – Volume 1, Chapter 32	1
Water Security Agency	Co-ordinating 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



Agency	Chapter Title (Initial PAS <sup>A</sup> Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
<b>Crown Agencies – Saskatchewan Health Authority (former Regional Health Authorities)</b>			
Heartland Regional Health Authority	Medication Management in Long-term Care (2014 Report – Volume 2, Chapter 35)	2017 Report – Volume 2, Chapter 37	7
Kelsey Trail Regional Health Authority	Medical Equipment Maintenance (2010 Report – Volume 2, Chapter 11C)	2018 Report – Volume 1, Chapter 28	1
Prince Albert Parkland Regional Health Authority	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
	Efficient Use of MRI (2017 Report – Volume 1, Chapter 10)	Same as Initial PAS Report	7
Sun Country Regional Health Authority	Managing Medication (2013 Report – Volume 2, Chapter 31)	2018 Report – Volume 1, Chapter 30	1
<b>Crown Agencies – School Divisions:</b>			
Living Sky School Division No. 202	Engaging Grades 7 to 12 Students (2017 Report – Volume 1, Chapter 8)	Same as Initial PAS Report	4
North East School Division No. 200	Increasing Grade 3 Students Reading at Grade Level (2016 Report – Volume 1, Chapter 11)	2018 Report – Volume 1, Chapter 23	1
Prairie Spirit School Division No. 206	Maintaining Facilities (2016 Report – Volume 1, Chapter 12)	Same as Initial PAS Report	7
Regina School Division No. 4	Promoting Positive Student Behaviour (2016 Report – Volume 1, Chapter 13)	2018 Report – Volume 1, Chapter 25	3
St. Paul's School Roman Catholic Separate Division No. 20	Promoting Good Student Health and Physical Fitness (2015 Report – Volume 2, Chapter 40)	Same as Initial PAS Report	5
Sun West School Division No. 207	Annual Integrated Audit (2017 Report – Volume 2, Chapter 2)	2018 Report – Volume 1, Chapter 2	1
<b>Other Agencies:</b>			
University of Regina	Protecting Interests in Research (2013 Report – Volume 1, Chapter 15)	2017 Report – Volume 1, Chapter 34	3
	Procuring Goods and Services (2013 Report – Volume 2, Chapter 32)	2017 Report – Volume 2, Chapter 49	2

Source: Provincial Auditor Saskatchewan (October 2018).

<sup>A</sup> PAS – Provincial Auditor Saskatchewan.