

## Chapter 2

### Summary of Implemented Recommendations

#### 1.0 INTRODUCTION

This chapter lists agencies that implemented recommendations from previous annual integrated audits and had no other significant integrated audit findings.

#### 2.0 SUMMARY OF IMPLEMENTED RECOMMENDATIONS

**Figure 1** sets out, by agency, the recommendations, as well as highlights key actions taken by the agency to implement its recommendation.

**Figure 1—Implemented Recommendations**

Past Recommendation (Initial PAS Report, Date of Agreement of PAC or CCAC) <sup>A</sup>	Key Actions Taken During 2018 to Implement Recommendation
<b>Municipal Potash Tax Sharing Administration Board</b>	
We recommended that the Municipal Potash Tax Sharing Administration Board submit its audited financial statements to the Minister responsible within the timeframe required by <i>The Municipal Tax Sharing (Potash) Act</i> (2018 Report – Volume 1; p. 18, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of April 25, 2019)	In 2018, the Board implemented an internal process to ensure multiple individuals are aware of the legislative requirement to submit audited statements.  The Board's financial statements for the year ended December 31, 2017 were tabled in the Legislative Assembly within the timeframe required by law (on March 8, 2018).
We recommended that the Municipal Potash Tax Sharing Administration Board obtain the responsible Minister's written approval of the remuneration and expense rates it pays its Board members. It should obtain this approval prior to changing remuneration rates. (2018 Report – Volume 1; p. 18, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of April 25, 2019)	In 2018, the Board obtained approval of its remuneration and travel expense rates from the Minister responsible.  We found the Board expenses claimed during 2018 were made in accordance with these approved rates.

<sup>A</sup> PAS – Provincial Auditor of Saskatchewan  
PAC – Standing Committee on Public Accounts  
CCAC – Standing Committee on Crown and Central Agencies

