

Chapter 19

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) ^A	Key Actions Taken During 2018–19 to Implement Recommendation
Carlton Trail College	
We recommended Carlton Trail College require staff to independently review and approve journal entries. (2018 Report – Volume 2, p. 22, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of October 25, 2019)	In 2018–19, Carlton Trail College required staff to independently review and approve journal entries. The appointed auditor found staff independently reviewed and approved journal entries tested.
Ministry of Health	
We recommended the Ministry of Health follow its established procedures for removing unneeded user access to its computer systems and data promptly. (2015 Report – Volume 2, p. 64, Recommendation 1; Public Accounts Committee agreement June 12, 2018)	Our testing found the Ministry is promptly removing unneeded user access to its computer systems and data. In 2018–19, the Ministry promptly requested removal of unneeded network user access for 30 of 31 (97%) individuals tested.
Ministry of Finance—Public Employees Benefit Agency	
We recommended the Public Employees Benefits Agency have written procedures for verifying the completeness and accuracy of pension and benefit plan participant data before providing it to the actuaries. (2018 Report – Volume 2, p. 43-45, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of October 25, 2019)	During 2018–19, the Agency implemented procedures for evaluating the integrity of plan participants' data before providing the data to the actuaries for the purpose of estimating the pension or benefit obligations (i.e., the amounts owed to plan participants). By October 2018, senior management approved new procedures for verifying the completeness and accuracy of pension and benefit plan participant data. Our review of the approved procedures found them sufficient. In addition, we observed staff used these new procedures in verifying participant data. For pension and benefit plans that obtained an actuarial valuation during 2018–19, our analytics on the data provided to the actuary and test of a sample of participant information found staff provided complete and accurate participant information to the actuaries.



Past Recommendation (Initial PAS Report, Date of Agreement of PAC or CCAC) ^A	Key Actions Taken During 2018–19 to Implement Recommendation
Public Service Commission	
We recommended the Public Service Commission follow its established procedures for removing user access to its computer systems and data (<i>2010 Report – Volume 2</i> , p. 286, Recommendation 1; Public Accounts Committee agreement June 7, 2011)	During 2018–19, the Commission implemented a new process to notify administrators to remove user access to its computer systems and data for employees leaving Government. In 2018–19, based on our testing, the Commission removed users' access to its computer systems and data timely.
Saskatchewan Arts Board	
We recommend that the Saskatchewan Arts Board maintain written management-approved guidance about accounting for and payment of grants. (<i>2018 Report – Volume 2</i> , p. 75, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of October 25, 2019)	Management developed and staff consistently followed a financial policy to account for grants during the year. This policy provides guidance on making and accruing payments in the correct fiscal year.

^A PAS: Provincial Auditor of Saskatchewan
PAC: Standing Committee on Public Accounts
CCAC: Standing Committee on Crown and Central Agencies