

Chapter 49

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 accountability chain of public resources and contributes to supporting the public's confidence in the Government.

The Committee's discussions and recommendations to the Legislative Assembly promote a more open and accountable government, as well as 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 2019, the Government fully implemented 84% of Committee recommendations made during the previous five years, and it partially implemented 73% of the remaining recommendations.

In addition, during the period from October 1, 2018 to September 30, 2019, the Committee became more current in its review of our Reports' chapters. The Committee completed its review of our *2015 Report – Volume 2* and both 2016 Reports (Volumes 1 and 2). It also reviewed 20 chapters from various Reports relating to the health sector.

2.0 INTRODUCTION

This chapter provides an overview and brief description on the Committee's composition, role, and responsibilities, as well as how it reports to the Legislative Assembly. It highlights the Committee's activities since our last chapter to the Assembly about the Committee in September 2018.

It also sets out the extent to which the Government implemented the Committee's recommendations, and the status of the Committee's review of our Reports.

3.0 ROLE AND RESPONSIBILITIES' OVERVIEW

3.1 Committee Composition

At the beginning of each Legislature, the Legislative Assembly appoints members to the Committee comprised of a member of the Opposition as Committee Chair and a Government member as Deputy Chair.

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.¹ This practice continued into the current 28th Legislature. **Figure 1** sets out the Committee's members as of September 30, 2019.

Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2019

Member Name	
Trent Wotherspoon, Chair	Herb Cox
Don McMorris, Deputy Chair	Lisa Lambert
Greg Brkich	Vicki Mowat
David Buckingham	Randy Weekes

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (1 October 2019).

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 Public Accounts and Provincial Auditor's Reports.

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 other information, including 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.³
- 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 agreed with our recommendations, or made its own recommendations.

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

¹ www.legassembly.sk.ca/media/1008/current_rules.pdf (5 September 2019).

² By law, chapters related to Crown Investments Corporation of Saskatchewan and its related agencies (e.g., Saskatchewan Power Corporation, Saskatchewan Telecommunications) within our Reports are referred to the Standing Committee on Crown and Central Agencies.

³ www.saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services (5 September 2019).

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 Committee's discussions include broader issues such as strategic plans, key risks to achieving goals and objectives, and performance measurements.

Government officials attend Committee meetings to answer questions about their agencies' administration. In advance of the meetings, agencies provide the Committee with status updates that set out actions taken or planned to address recommendations.⁴ 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 include its findings and recommendations resulting from the Committee's review of our Reports. Its reports, once tabled in the Assembly, are publicly available on the Committee's website.⁵

The Committee requires the Government to respond in writing to its reports. Their response is also publicly available on the Committee's website.

The Committee's website also provides information on its composition, as well as Committee meeting records (i.e., Hansard verbatim, minutes, videos, reports).

As at September 30, 2019, the Committee last reported to the Assembly in June 2018, and was in the midst of preparing its next report. It expected to table its next report in the fall of 2019.

4.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

Since September 2018, the Assembly referred eight 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 from October 1, 2018 to September 30, 2019, the Committee worked toward catching up on its review of chapters in our Reports. It reviewed our Reports at seven of its meetings.

The Committee completed its review of our *2015 Report – Volume 2* and 2016 Reports (Volumes 1 and 2). Its review also included chapters from our 2017 Reports (Volumes 1 and 2), 2018 Reports (Volumes 1 and 2), and *2019 Report – Volume 1*. It reviewed 20 chapters in various Reports relating to the health sector.

⁴ Status updates are tabled with the Committee and are available at www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (1 October 2019).

⁵ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (5 September 2019).



As of September 30, 2019, the Committee had not yet completed its review of 69 chapters from our following Reports:

- One of 28 chapters from our *2017 Report – Volume 1*
- One of 46 chapters from our *2017 Report – Volume 2*
- Five of 30 chapters from our *2018 Report – Volume 1*
- Twenty-nine of 46 chapters from our *2018 Report – Volume 2*
- Thirty-three of 42 chapters from our *2019 Report – Volume 1*

In addition, the Committee considered our Annual Report on Operations for the Year Ended March 31, 2018 and our Business and Financial Plan for the Year Ended March 31, 2020.

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

5.0 IMPLEMENTATION OF COMMITTEE'S RECOMMENDATIONS

5.1 Overall Implementation Rate of Committee Recommendations

Consistent with prior years, the implementation of the Committee's recommendations by the Government and its agencies remains strong. As of September 2019, the Government fully implemented 84% (September 2018: 76%) of the Committee's recommendations. The Government partially implemented 73% (September 2018: 59%) of the remaining recommendations.⁶

5.2 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 by an agency, and the last Report our Office gave an update on the recommendations.

Our Office follows up on the status of these recommendations until they are implemented or no longer relevant.

Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Government of Saskatchewan:			
	Modernizing Government Budgeting and Financial Reporting (<i>2013 Special Report</i>)	<i>2019 Report – Volume 1</i> , Chapter 45	3

⁶ Calculations based on the Committee's recommendations up to, and including, the *Second Report to the 28th Legislature* at June 20, 2018.

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 (2015 Report – Volume 1, Chapter 7)	2018 Report – Volume 1, Chapter 13	1
Central Services	Web Application Security Requirements (2016 Report – Volume 1, Chapter 6)	2018 Report – Volume 2, Chapter 28	2
Corrections and Policing	Community Rehabilitation of Adult Offenders (2011 Report – Volume 1, Chapter 3)	2017 Report – Volume 2, Chapter 38	4
	Adult Inmate Rehabilitation (2008 Report – Volume 1, Chapter 2)	2018 Report – Volume 2, Chapter 30	3
	Planning for Inmate Capacity in Correctional Facilities (2016 Report – Volume 2, Chapter 28)	2018 Report – Volume 2, Chapter 29	3
Education	Monitoring School Instruction Time (2009 Report – Volume 3, Chapter 4)	2019 Report – Volume 1, Chapter 19	2
	Increasing Grade 12 Graduation Rates (2012 Report – Volume 1, Chapter 2)	2019 Report – Volume 1, Chapter 18	1
	Capital Asset Planning for Schools (2013 Report – Volume 1, Chapter 8)	2019 Report – Volume 1, Chapter 17	1
Energy and Resources	Managing Oil and Gas Wells (2012 Report – Volume 2, Chapter 31)	2018 Report – Volume 1, Chapter 17	2
Environment	Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan (2016 Report – Volume 1, Chapter 7)	2018 Report – Volume 2, Chapter 31	4
	Regulating Landfills (2013 Report – Volume 2, Chapter 29)	2018 Report – Volume 1, Chapter 18	3
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)	2019 Report – Volume 1, Chapter 24	4
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)	2019 Report – Volume 1, Chapter 25	4
Health	Preventing Diabetes-Related Health Complications (2012 Report – Volume 2, Chapter 33)	2017 Report – Volume 2, Chapter 33	5
	Special Needs Equipment for Persons with Disabilities (2016 Report – Volume 2, Chapter 27)	2019 Report – Volume 1, Chapter 27	6
	Co-ordinating the Use of Lean (2014 Report – Volume 2, Chapter 24)	2019 Report – Volume 1, Chapter 26	1
	Detecting Inappropriate Physician Payments (2017 Report – Volume 1, Chapter 6)	2017 Report – Volume 1, Chapter 6	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)	2019 Report – Volume 1, Chapter 28	1
Immigration and Career Training	Co-ordinating English-Language Programs (2015 Report – Volume 1, Chapter 8)	2019 Report – Volume 1, Chapter 29	2
Justice and Attorney General	Leading the Building Partnerships to Reduce Crime Initiative (2016 Report – Volume 1, Chapter 10)	2019 Report – Volume 1, Chapter 16	2



Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
	Supporting Provincial Court of Saskatchewan to Manage Court Workloads (<i>2014 Report – Volume 1, Chapter 10</i>)	<i>2017 Report – Volume 2, Chapter 40</i>	5
Social Services	Protecting Children in Care (<i>2013 Report – Volume 2, Chapter 24</i>)	<i>2018 Report – Volume 2, Chapter 46</i>	1
	Placing Minister's Wards in Permanent Homes (<i>2013 Report – Volume 1, Chapter 14</i>)	<i>2019 Report – Volume 1, Chapter 39</i>	1
	Minimizing Absenteeism (<i>2015 Report – Volume 2, Chapter 39</i>)	<i>2018 Report – Volume 1, Chapter 31</i>	4
	Protecting Children-in-Care Information in the Linkin System (<i>2016 Report – Volume 1, Chapter 17</i>)	<i>2018 Report – Volume 2, Chapter 47</i>	1
Crown Agencies:			
eHealth Saskatchewan	Protecting Patient Information in the Saskatchewan Lab Results Repository (<i>2015 Report – Volume 1, Chapter 10</i>)	<i>2017 Report – Volume 2, Chapter 30</i>	3
Health Shared Services Saskatchewan	Procuring Goods and Services for Member Agencies (<i>2015 Report – Volume 2, Chapter 34</i>)	<i>2017 Report – Volume 2, Chapter 36</i>	5
Saskatchewan Apprenticeship and Trade Certification Commission	Enabling Apprentices to Achieve Certification (<i>2014 Report – Volume 1, Chapter 11</i>)	<i>2019 Report – Volume 1, Chapter 34</i>	1
Saskatchewan Housing Corporation	Maintaining Housing Units (<i>2012 Report – Volume 1, Chapter 24</i>)	<i>2017 Report – Volume 2, Chapter 43</i>	2
Saskatchewan Legal Aid Commission	Providing Legal Aid Services (<i>2016 Report – Volume 1, Chapter 16</i>)	<i>2018 Report – Volume 2, Chapter 41</i>	4
Saskatchewan Liquor and Gaming Authority	Managing Projects with Significant IT Components (<i>2015 Report – Volume 2, Chapter 37</i>)	<i>2018 Report – Volume 2, Chapter 42</i>	4
	Regulating Commercial Permittees' On-table Sale of Liquor (<i>2017 Report – Volume 1, Chapter 11</i>)	<i>2019 Report – Volume 1, Chapter 36</i>	3
Tourism Saskatchewan	Managing the Use of Social Media (<i>2015 Report – Volume 2, Chapter 41</i>)	<i>2018 Report – Volume 1, Chapter 32</i>	1
Water Security Agency	Dam Safety (<i>2005 Report – Volume 1, Chapter 3</i>)	<i>2019 Report – Volume 1, Chapter 44</i>	2
Western Development Museum	Removing Historical Artifacts Permanently (<i>2016 Report – Volume 2, Chapter 30</i>)	<i>2018 Report – Volume 2, Chapter 48</i>	4
Crown Agencies—Saskatchewan Health Authority (former Regional Health Authorities)			
Heartland Regional Health Authority	Medication Management in Long-Term Care (<i>2014 Report – Volume 2, Chapter 35</i>)	<i>2017 Report – Volume 2, Chapter 37</i>	7
Kelsey Trail Regional Health Authority	Medical Equipment Maintenance (<i>2010 Report – Volume 2, Chapter 11C</i>)	<i>2018 Report – Volume 1, Chapter 28</i>	1
Regina Qu'Appelle Regional Health Authority	Efficient Use of MRI (<i>2017 Report – Volume 1, Chapter 10</i>)	<i>2017 Report – Volume 1, Chapter 10</i>	7
Saskatoon Regional Health Authority	Triaging Emergency Department Patients (<i>2013 Report – Volume 2, Chapter 30</i>)	<i>2018 Report – Volume 2, Chapter 40</i>	3
Sun Country Regional Health Authority	Managing Medication (<i>2013 Report – Volume 2, Chapter 31</i>)	<i>2018 Report – Volume 1, Chapter 30</i>	1

Agency	Chapter Title (Initial PAS ^A Report)	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Crown Agencies—School Divisions:			
Living Sky School Division No. 202	Engaging Grades 7 to 12 Students (2017 Report – Volume 1, Chapter 8)	2019 Report – Volume 1, Chapter 32	2
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)	2019 Report – Volume 1, Chapter 33	6
Regina School Division No. 4	Promoting Positive Student Behaviour (2016 Report – Volume 1, Chapter 13)	2018 Report – Volume 1, Chapter 25	3
Regina School Roman Catholic Separate Division No. 81	Providing English as an Additional Language Programming (2016 Report – Volume 2, Chapter 29)	2018 Report – Volume 2, Chapter 37	2
Saskatoon School Division No. 13	Procuring Goods and Services (2014 Report – Volume 2, Chapter 38)	2018 Report – Volume 2, Chapter 44	1
St. Paul's School Roman Catholic Separate Division No. 20	Promoting Good Student Health and Physical Fitness (2015 Report – Volume 2, Chapter 40)	2019 Report – Volume 1, Chapter 40	1
Sun West School Division No. 207	Annual Integrated Audit (2017 Report – Volume 2, Chapter 2)	2018 Report – Volume 1, Chapter 2	1
Special Purpose and Trust Funds			
Northern Municipal Trust Account	Annual Integrated Audit (2015 Report – Volume 1, Chapter 2)	2018 Report – Volume 2, Chapter 11	2

Source: Provincial Auditor Saskatchewan (September 2019).

^APAS – Provincial Auditor Saskatchewan.

