

Chapter 18

Summary of Implemented Recommendations

1.0 MAIN POINTS

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 recommendations.

Figure 1—Implemented Recommendations

Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2019–20 to Implement Recommendation
Ministry of Environment	
We recommended the Ministry of Environment verify the accuracy of lease information in its lease database used to administer leases. (<i>2019 Report – Volume 2</i> , p. 36, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 2, 2020)	<p>During 2019-20, the Ministry reviewed the lease information in its database and updated information as necessary. For all 30 leases sampled, we found the lease information in its lease database agreed to signed lease agreements. We also assessed all long-term leases (e.g., expiry date of 2099), and found the Ministry's data for these leases was appropriate.</p> <p>The Ministry administers its own leases as well as leases for the Ministry of Government Relations (i.e., for the Northern Municipal Trust Account). We found the Ministry of Environment worked with the Ministry of Government Relations to determine if it had the most up to date lease agreements. Ministry of Environment staff went through its database to verify long-term leases had the correct expiry dates recorded in its database.</p>
Ministry of Finance	
We recommended the Ministry of Finance establish a process to better estimate resource surcharge revenue earned during each quarter and record this estimate each quarter. (<i>2011 Report – Volume 2</i> , p. 166, Recommendation 1; Public Accounts Committee agreement January 13, 2014)	<p>During 2019-20, the Ministry used a reliable estimation model to estimate the amount of resource surcharge revenue to record at year-end.</p> <p>Our 2018-19 review of the Ministry's estimation models it was considering determined each of these models more reliably estimated annual resource surcharge revenue than the cash installment method the Ministry was using at that time.^B</p>



Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2019–20 to Implement Recommendation
Ministry of Government Relations	
<p>We recommended the Ministry of Government Relations regularly review and update the processes it uses to make key accounting estimates (e.g., education property tax revenues, treaty land entitlement obligations). (<i>2019 Report – Volume 2</i>, p. 55, Recommendation 1; Public Accounts Committee agreement February 26, 2020)</p>	<p>During 2019-20, the Ministry of Government Relations reviewed and updated its processes for making key accounting estimates (e.g., education property tax revenues, treaty land entitlement obligations).</p> <p>During 2019-20, senior management implemented a process where staff from the various program areas (e.g., Policy and Program Services, First Nation Land Claims Unit) regularly update Corporate Services on changes to programs or other events that may impact key estimates. In addition, Corporate Services staff requested updated information needed to prepare key accounting estimates during the year and at year-end. They also updated their year-end procedures checklist to include this process.</p> <p>We observed and confirmed with staff that these new procedures were followed when making key accounting estimates. We did not find significant errors in the Ministry's key accounting estimates for 2019-20.</p>
Saskatoon School Division No. 13—Pension Plan for Non-Teaching Employees of the Saskatoon Board of Education	
<p>We recommended the Saskatoon School Division No. 13 complete monthly reviews of the bank and investment reconciliations for the Pension Plan for the Non-Teaching Employees of the Saskatoon Board of Education. (<i>2019 Report – Volume 2</i>, p. 101-103, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 2, 2020)</p>	<p>During 2019, the Agency completed monthly reviews of the bank and investment reconciliations for the plan.</p>
Teachers' Dental Plan	
<p>We recommended the Teachers' Superannuation Commission establish complete and written guidance for preparing interim and year-end financial reports (for the Teachers' Dental Plan). (<i>2008 Report – Volume 1</i>, p. 46, Recommendation 6; Public Accounts Committee agreement June 17, 2008)</p> <p>We recommended the Teachers' Superannuation Commission annual report include the financial statements of the [Teachers' Dental] Plan the Commission administers. (<i>2008 Report – Volume 1</i>, p. 46, Recommendation 7; Public Accounts Committee agreement June 17, 2008)</p>	<p>During 2019, management established written guidance for preparing interim and year-end financial reports for the Plan. This guidance included key accounting policies and pro-forma financial statements that were presented to the Commission at its June 2020 meeting. Management also provided interim financial reports for the Plan at this meeting.</p> <p>For the first time, management prepared complete and accurate annual financial statements for the years ending December 31, 2018 and 2019 in accordance with Canadian Public Sector Accounting Standards. In addition, management prepared an annual report for the Plan. The financial statements and annual report were presented to the Commission at its October 2020 meeting.</p>

^A PAS: Provincial Auditor of Saskatchewan

PAC: Standing Committee on Public Accounts

^B In our *2019 Report – Volume 2*, Chapter 6, we reported the quarterly estimation aspect of our recommendation was no longer relevant.