

Chapter 47

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 2020, the Government fully implemented 82% of Committee recommendations made during the previous five years, and it partially implemented 53% of the remaining recommendations.

In addition, during the period from October 1, 2019 to September 29, 2020, the Committee met once to review our Reports' chapters, completing its review of our *2017 Report – Volume 2*. However, the Committee's review is not as timely as in the previous two years. At September 29, 2020, the Committee has not yet reviewed 114 chapters as compared to 69 chapters at September 30, 2019, and 56 chapters at October 15, 2018.

Timely review of chapters in our Reports shows the Committee is undertaking appropriate scrutiny and holding agencies accountable.

2.0 INTRODUCTION

This chapter provides an overview and brief description of 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 2019.

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 Official 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 29, 2020.²

Figure 1—Members of the Standing Committee on Public Accounts at September 29, 2020

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

Source: Information provided by Procedural Services, Legislative Assembly.

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.³ 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.⁴
- 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.

¹ www.legassembly.sk.ca/media/1008/current_rules.pdf (1 October 2020).

² On September 29, 2020, at the request of the Premier of Saskatchewan, the Lieutenant Governor dissolved the Legislative Assembly of Saskatchewan resulting in dissolving the committees of the Assembly.

³ 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.

⁴ www.saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services (1 October 2020).

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 recommendations implementation.

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.⁵ 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.⁶

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).

During the period from October 1, 2019 to September 29, 2020, the Committee made two reports to the Assembly:

- On October 22, 2019, the Committee presented the *Third Report of the Twenty-Eighth Legislature*. The report detailed the work of the Committee for the period from June 14, 2018 to October 22, 2019.
- On June 29, 2020, the Committee presented the *Fourth Report of the Twenty-Eighth Legislature*. The report detailed the work of the Committee for the period from October 23, 2019 to June 29, 2020.

⁵ Status updates are tabled with the Committee and are available at www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (1 October 2020).

⁶ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (1 October 2020).



4.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

Between September 2019 and September 2020, the Assembly referred five of our Reports to the Committee for its review.⁷ These reports include the results of our examinations of the Government and its agencies, including recommendations for improvement.

For the period from October 1, 2019 to September 29, 2020, the Committee met four times. It reviewed our Reports at one of its meetings. It completed its review of our *2017 Report – Volume 2*. At another meeting, the Committee considered our *Annual Report on Operations* for the Year Ended March 31, 2019 and our *Business and Financial Plan* for the Year Ended March 31, 2021.⁸

As of September 29, 2020, the Committee had not yet completed its review of chapters from our following Reports:

- Four of 30 chapters from our *2018 Report – Volume 1*
- Twenty-two of 46 chapters from our *2018 Report – Volume 2*
- Twenty-three of 42 chapters from our *2019 Report – Volume 1*
- Thirty-six of 46 chapters from our *2019 Report – Volume 2*
- Twenty-nine chapters from our *2020 Report – Volume 1*

The Committee has not yet reviewed a larger number of chapters as compared to the prior two years. At September 29, 2020, it has not yet reviewed 114 chapters (September 30, 2019: 69 chapters; October 15, 2018: 56 chapters).⁹

Timely review of chapters and recommendations in our Reports shows the Committee undertakes appropriate scrutiny and holds 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 2020, the Government fully implemented 82% (September 2019: 84%) of the Committee's recommendations. The Government partially implemented 53% (September 2019: 73%) of the remaining recommendations.

⁷ The Committee reviewed the following reports: 2017 Volume 2, 2018 (Volumes 1 and 2), and 2019 (Volumes 1 and 2).

⁸ The Committee considered the Fourth Report of the Standing Committee on Public Accounts and a Special Warrant for the Provincial Auditor's Office at its other two meetings.

⁹ *2019 Report – Volume 2*, Chapter 48 and *2018 Report – Volume 2*, Chapter 50. Our reports are available at auditor.sk.ca/publications/public-reports.

5.2 Status of Previous Committee Recommendations

The following table sets out, by agency, the number of Committee recommendations not yet implemented and not included elsewhere in this Report, and the last Report in which our Office gave an update on the status of recommendations.

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

Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Government of Saskatchewan:			
	Modernizing Government Budgeting and Financial Reporting (2013 Special Report)	2019 Report – Volume 1, Chapter 45	3
Ministries:			
Advanced Education	Working with the Advanced Education Sector (2015 Report – Volume 1, Chapter 7)	2020 Report – Volume 1, Chapter 15	1
Central Services	Web Application Security Requirements (2016 Report – Volume 1, Chapter 6)	2018 Report – Volume 2, Chapter 28	2
	Securing the Data Centre (2006 Report – Volume 3, Chapter 6)	2019 Report – Volume 1, Chapter 14	1
Corrections and Policing	Adult Inmate Rehabilitation (2008 Report – Volume 1, Chapter 2)	2018 Report – Volume 2, Chapter 30	3
Economy	Working Towards Establishing Outcomes—Based Contracts (2017 Report – Volume 1, Chapter 3)	2019 Report – Volume 1, Chapter 31	2
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
	Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades (2017 Report – Volume 2, Chapter 22)	2019 Report – Volume 2, Chapter 31	2
Energy and Resources	Managing Oil and Gas Wells (2012 Report – Volume 2, Chapter 31)	2018 Report – Volume 1, Chapter 17	2
	Regulating Oil, Gas, and Pipeline Industry Incidents (2018 Report – Volume 1, Chapter 4)	2018 Report – Volume 1, Chapter 4	3
Environment	Regulating Landfills (2013 Report – Volume 2, Chapter 29)	2020 Report – Volume 1, Chapter 16	2
	Detecting Wildfires (2017 Report – Volume 2, Chapter 23)	2019 Report – Volume 2, Chapter 32	1
Finance	Monitoring the Fuel Tax Exemption Program (2016 Report – Volume 1, Chapter 8)	2019 Report – Volume 1, Chapter 24	4
	Implementing the Revenue Administration Modernization Project (2017 Report – Volume 1, Chapter 5)	2019 Report – Volume 2, Chapter 34	1



Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2019 Report – Volume 1, Chapter 25	4
	Alerting the Public About Imminently Dangerous Events (2019 Report – Volume 1, Chapter 6)	2019 Report – Volume 1, Chapter 6	4
	Proposing Education Property Tax Mill Rates (2017 Report – Volume 2, Chapter 24)	2019 Report – Volume 2, Chapter 35	2
	Recommending Infrastructure Projects for Funding (2018 Report – Volume 1, Chapter 5)	2018 Report – Volume 1, Chapter 5	4
Health	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)	2020 Report – Volume 1, Chapter 17	2
Highways and Infrastructure	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
Social Services	Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People (2012 Report – Volume 1, Chapter 22)	2019 Report – Volume 2, Chapter 46	3
	Placing Minister’s Wards in Permanent Homes (2013 Report – Volume 1, Chapter 14)	2019 Report – Volume 1, Chapter 39	1
	Protecting Children-in-Care Information in the Linkin System (2016 Report – Volume 1, Chapter 17)	2018 Report – Volume 2, Chapter 47	1
Crown Agencies—Saskatchewan Health Authority			
Saskatchewan Health Authority	Triaging Emergency Department Patients in Saskatoon (2013 Report – Volume 2, Chapter 30)	2018 Report – Volume 2, Chapter 40	3
	Medication Management in Long-term Care in Kindersley and Surrounding Area (2014 Report – Volume 2, Chapter 35)	2020 Report – Volume 1, Chapter 27	2
	Safe and Timely Discharge of Patients from Regina Hospitals (2015 Report – Volume 1, Chapter 14)	2019 Report – Volume 2, Chapter 41	2
	Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan (2016 Report – Volume 2, Chapter 25)	2019 Report – Volume 2, Chapter 39	6
	Delivering Provincially Funded Childhood Immunizations in La Ronge and Surrounding Area (2017 Report – Volume 1, Chapter 9)	2019 Report – Volume 2, Chapter 40	3
	Efficient Use of MRIs in Regina (2017 Report – Volume 1, Chapter 10)	2020 Report – Volume 1, Chapter 25	4

Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
	Overseeing Contracted Special-care Homes in Saskatoon and Surrounding Area (2017 Report – Volume 1, Chapter 12)	2020 Report – Volume 1, Chapter 29	5
	Minimizing Employee Absenteeism (2017 Report – Volume 2, Chapter 25)	2020 Report – Volume 1, Chapter 28	4
	Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Surrounding Area (2018 Report – Volume 1, Chapter 8)	2018 Report – Volume 1, Chapter 8	10
Crown Agencies—School Divisions:			
North East School Division No. 200	Increasing Grade 3 Students' Reading at Grade Level (2016 Report – Volume 1, Chapter 11)	2020 Report – Volume 1, Chapter 20	1
Prairie Spirit School Division No. 206	Maintaining Facilities (2016 Report – Volume 1, Chapter 12)	2019 Report – Volume 1, Chapter 33	6
Saskatoon School Division No. 13	Supporting Students with Intensive Needs (2018 Report – Volume 1, Chapter 11)	2018 Report – Volume 1, Chapter 11	11
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)	2020 Report – Volume 1, Chapter 5	1
Crown Agencies: Various			
Saskatchewan Arts Board	Awarding Grants Impartially and Transparently (2018 Report – Volume 2, Chapter 22)	2018 Report – Volume 2, Chapter 22	6
Saskatchewan Housing Corporation	Providing Social Housing to Eligible Clients (2017 Report – Volume 2, Chapter 27)	2017 Report – Volume 2, Chapter 27	4
Saskatchewan Legal Aid Commission	Providing Legal Aid Services (2016 Report – Volume 1, Chapter 16)	2018 Report – Volume 2, Chapter 41	4
Saskatchewan Liquor and Gaming Authority	Regulating Commercial Permittees' On-table Sale of Liquor (2017 Report – Volume 1, Chapter 11)	2019 Report – Volume 1, Chapter 36	3
Saskatchewan Workers' Compensation Board	Co-ordinating Injured Workers' Return to Work (2016 Report – Volume 2, Chapter 31)	2019 Report – Volume 2, Chapter 43	6
Technical Safety Authority of Saskatchewan	Inspecting Elevating Devices (2017 Report – Volume 1, Chapter 14)	2019 Report – Volume 1, Chapter 41	4
Water Security Agency	Dam Safety (2005 Report – Volume 1, Chapter 3)	2019 Report – Volume 1, Chapter 44	2
	Regulating Drainage (2018 Report – Volume 1, Chapter 12)	2018 Report – Volume 1, Chapter 12	11

Source: Provincial Auditor Saskatchewan (October 2020).

^A PAS – Provincial Auditor Saskatchewan

