

Chapter 7

Summary of Implemented Recommendations

1.0 MAIN POINTS

This chapter lists agencies that implemented recommendations from previous annual integrated audits or IT audit work with no other significant findings included as a chapter in this Report.

2.0 SUMMARY OF IMPLEMENTED RECOMMENDATIONS

The table below sets out, by agency, the recommendations as well as highlights key actions taken by the agency to implement its recommendations.

Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2021–22 to Implement Recommendation
Advanced Education	
We recommended the Ministry of Advanced Education adequately monitor the activities of subsidiaries incorporated by the University of Saskatchewan and the University of Regina. (2019 Report – Volume 2, p. 20, Recommendation 1; Public Accounts Committee agreement September 6, 2022)	In August 2022, the Ministry of Advanced Education signed a memorandum of understanding with the University of Saskatchewan to monitor the activities of that University's subsidiaries. As part of this agreement, the University will share certain subsidiary information with the Ministry on a quarterly basis (e.g., Board minutes, new capital projects). The Ministry will start receiving this information in the last quarter of 2022–23. The University of Regina currently does not have any subsidiaries, but the Ministry plans to sign a similar agreement with that University if it incorporates subsidiaries in the future.
All Nations' Healing Hospital Inc.	
We recommended the All Nations' Healing Hospital Inc. seek the permission required by <i>The Provincial Health Authority Act</i> and <i>The Provincial Health Authority Administration Regulations</i> when undertaking projects valued at greater than \$100,000. (2020 Report – Volume 2, p. 47, Recommendation 1; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	During 2021–22, All Nations' Healing Hospital Inc. in Fort Qu'Appelle obtained permission from the Minister of Health for the one capital project exceeding \$100,000 (i.e., new helipad) as required under <i>The Provincial Health Authority Act</i> and <i>The Provincial Health Authority Administration Regulations</i> .
Energy and Resources	
We recommended the Ministry of Energy and Resources formally identify and evaluate risks for the Accelerated Site Closure Program. (2021 Report – Volume 2, p. 24, Recommendation 1; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	In June 2021, the Ministry of Energy and Resources formally assessed the risks of its Accelerated Site Closure Program. It appropriately evaluated the significance (e.g., likelihood of occurrence and impact) of 16 risks that could prevent the program from achieving its objectives. It also developed mitigation strategies for each risk identified. The Ministry's Program Steering Committee, which oversees this Program, approved the evaluation of risks in June 2021. We also observed the Ministry's Committee routinely considered Program risks during its weekly meetings.



Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2021–22 to Implement Recommendation
We recommended the Ministry of Energy and Resources finalize and approve its Accelerated Site Closure Program Steering Committee Charter. (2021 Report – Volume 2, p. 25, Recommendation 2; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	In September 2021, the Ministry of Energy and Resources finalized and approved its Accelerated Site Closure Program Steering Committee Charter.
We recommended the Ministry of Energy and Resources maintain a written record of Accelerated Site Closure Program Steering Committee meeting activities and decisions. (2021 Report – Volume 2, p. 25, Recommendation 3; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	Starting in May 2021, the Ministry of Energy and Resources maintained robust records of meeting activities and decisions made by its Program Steering Committee. For example, Committee minutes tracked items discussed during meetings that required further actions, decisions made, and a summary of discussions that occurred.
We recommended the Ministry of Energy and Resources obtain the approval required by <i>The Executive Government Administration Act</i> for its grant payments made under the Accelerated Site Closure Program. (2021 Report – Volume 2, p. 26, Recommendation 4; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	The Ministry of Energy and Resources obtained the approval required by <i>The Executive Government Administration Act</i> for grant payments made under the Accelerated Site Closure Program in February 2022 (Order in Council 42/2022).
We recommended the Ministry of Energy and Resources obtain sufficient documentation to record accurate and complete revenue for the Accelerated Site Closure Program. (2021 Report – Volume 2, p. 27, Recommendation 5; Public Accounts Committee had not yet considered this recommendation as of November 4, 2022)	<p>During the year, the Ministry of Energy and Resources appropriately revised its agreement with the Accelerated Site Closure Program service provider (i.e., Saskatchewan Research Council) to clarify what information it needed and by when to update its financial records at year-end (e.g., Program revenue by April 12).</p> <p>We found the Ministry received appropriate and timely year-end financial information from its Program service provider, consistent with its expectations in the amended agreement.</p>
Highways	
We recommended the Ministry of Highways accurately record its contractual obligations. (2021 Report – Volume 2, p. 48, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 4, 2022)	At March 31, 2022, the Ministry of Highways recorded \$990 million in contractual obligations in its financial records. We found the Ministry accurately recorded the amounts for all contracts.
We recommended the Ministry of Highways increase its monitoring of compliance with established transaction limits for purchases made using purchasing cards. (2020 Report – Volume 1, p. 30, Recommendation 1; Public Accounts Committee agreement February 8, 2021)	<p>We tested 12 instances where the Ministry of Highways made multiple payments on the same day to the same vendor on one purchase card. We did not find any split transactions (i.e., instances where the cardholder split the transaction into multiple payments to get around the purchase card transaction limit). Each payment was for a unique invoice.</p> <p>While we found multiple payments on one purchase card on the same day, we also found them reasonable due to the nature of the Ministry's business. The Ministry often makes multiple purchases (e.g., replacement of machinery parts) from the same vendor on the same day.</p>

Past Recommendation (Initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2021–22 to Implement Recommendation
<p>We recommended the Ministry of Highways implement policies to better oversee purchases of regulated firearms and ammunition to ensure they support its business needs. (<i>2020 Report – Volume 1</i>, p. 31, Recommendation 2; Public Accounts Committee agreement February 8, 2021)</p>	<p>On May 12, 2021, revisions to <i>The Police Regulations</i> came into effect. The revisions require the Ministry of Highways to obtain approval from the Ministry of Corrections, Policing and Public Safety prior to purchasing any regulated firearms, ammunition for firearms, or any intervention or special equipment (i.e., equipment used to carry out enforcement duties).</p> <p>We tested two purchases of regulated ammunition and found the Ministry of Highways followed the regulations and obtained approval from the Ministry of Corrections, Policing and Public Safety prior to purchasing the ammunition.</p>
Water Security Agency	
<p>We recommended the Water Security Agency implement and test a business continuity plan. (<i>2010 Report – Volume 2</i>, p. 296, Recommendation 1; Public Accounts Committee agreement January 20, 2011)</p>	<p>On June 5, 2020, the Water Security Agency signed a contract with a third-party provider for cloud disaster recovery service. In February 2021, the Water Security Agency tested the disaster recovery site and had a successful test result. It also analyzed the test results and communicated them to management in 2021.</p>

^A PAS: Provincial Auditor of Saskatchewan
PAC: Standing Committee on Public Accounts

