

## Chapter 2 Executive Council

### 1.0 MAIN POINTS

During 2022–23, the Office of the Executive Council had effective rules and procedures to safeguard public resources and it complied with authorities governing its activities other than in the following area.

Executive Council continued to set remuneration rates inconsistent with the Board of Internal Economy directives. *The Legislative Assembly Act, 2007*, gives the Board of Internal Economy clear authority to set remuneration rates of legislative secretaries through directives, and the Board has done so. Executive Council needs to work with the Board to remunerate legislative secretaries at rates consistent with the Board’s approved rates. Not operating within laws and directives increases the risk of decreasing public confidence in government.

### 2.0 INTRODUCTION

#### 2.1 Background

The Office of the Executive Council provides support to the Premier, Cabinet and Cabinet Committees.<sup>1</sup> It develops and advances the Government’s plan for Saskatchewan, and manages the plan’s implementation across government.

Its other functions include coordinating government business in the Legislative Assembly; maintaining Cabinet documents, Orders in Council, and regulations on behalf of the Government of Saskatchewan; providing strategic direction in communications throughout the Government; administering policies on communications, procurement, visual identity, and online development; and operating the Government’s web, mobile and social media presence.<sup>2</sup>

#### 2.2 Financial Overview

The Office of the Executive Council spent about \$12.1 million in 2022–23. Its website details its programs and services.<sup>3</sup> **Figure 1** outlines spending details for Executive Council. It does not prepare or table an annual report.

<sup>1</sup> The *Executive Government Administration Act* section 26 establishes the Office of the Executive Council.

<sup>2</sup> [www.saskatchewan.ca/government/government-structure/ministries/executive-council-and-office-of-the-premier](http://www.saskatchewan.ca/government/government-structure/ministries/executive-council-and-office-of-the-premier) (22 August 2023).

<sup>3</sup> Ibid.



Figure 1—Financial Results for 2022–23

	Estimates 2022–23	Actual 2022–23
	(in thousands)	
Central Management and Services	\$ 6,031	\$ 5,901
Premier's Office	492	502
Cabinet Planning	1,118	456
Cabinet Secretariat	512	522
Communications Office	1,094	1,147
House Business and Research	248	185
Members of the Executive Council	143	81
Intergovernmental Affairs	2,783	2,509
Lieutenant Governor's Office	725	804
<b>Total Expense</b>	<b>\$ 13,146</b>	<b>\$ 12,107</b>

Source: Saskatchewan Provincial Budget 2022–23 Estimates (vote 10); Office of Executive Council 2022–23 financial records.

### 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2023, we found, in all material respects:

- **The Office of the Executive Council had effective rules and procedures to safeguard public resources**
- **The Office of the Executive Council complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing, except for the matter related to authority to set remuneration rates for legislative secretaries described below:**

*The Executive Government Administration Act*  
*The Members of the Executive Council Expense Regulations, 1988*  
*The Financial Administration Act, 1993*  
*The Provincial Secretary's Act (clause 3d.1)*  
*The Appropriations Act*  
*The Public Service Act, 1998*  
*The Public Service Regulations, 1999*  
*The Crown Employment Contracts Act*  
 Orders in Council issued pursuant to the above legislation

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audit. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of the Office of the Executive Council's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

We examined the effectiveness of Executive Council's controls to keep reliable financial records and prepare reliable financial reports. This included examining its financial-related controls used to administer its spending, including travel and business expense claims. We also assessed its processes to prepare accurate, public semi-annual reports on ministerial travel expenses.

## 4.0 KEY FINDING AND RECOMMENDATION

### 4.1 Unclear Authority for Remuneration Paid to Legislative Secretaries

***We recommended Executive Council work with the Board of Internal Economy to remunerate legislative secretaries at rates consistent with Board of Internal Economy approved rates.*** (2018 Report – Volume 2, p. 30, Recommendation 2; Public Accounts Committee agreement February 26, 2020)

**Status**—Not Implemented

During 2022–23, the Office of the Executive Council (Cabinet) continued to set legislative secretaries' remuneration rates without clear legislated authority to do so. Its rates differ from rates the Board of Internal Economy approved in its directives.<sup>4</sup>

While *The Executive Government Administration Act* gives the Lieutenant Governor in Council (Cabinet) clear authority to appoint Members of the Legislative Assembly as legislative secretaries, with or without remuneration, it does not give Cabinet the authority to set remuneration rates for the legislative secretaries (the Board of Internal Economy's responsibility).<sup>5</sup>

The *Legislative Assembly Act, 2007*, gives the Board of Internal Economy clear authority to set legislative secretaries' remuneration rates through directives, and the Board did so. *The Board of Internal Economy Directive #21—Annual Indemnity and Allowances* directed an annual allowance of \$15,367 for legislative secretaries in 2022–23.<sup>6</sup> Effective April 1, 2023, the Board increased the annual allowance to \$15,828 for legislative secretaries.

Cabinet, through various Orders in Council, both appointed various legislative secretaries and set their remuneration rates (i.e., without remuneration or \$3,000 per year). In 2022–23, there were 10 Members of the Legislative Assembly appointed as legislative secretaries by Cabinet with pay set at a rate of \$3,000 per year instead of the Board-directed \$15,367.<sup>7</sup>

In August 2023, there were seven Members of the Legislative Assembly appointed as legislative secretaries with pay set at a rate of \$3,000 per year.<sup>8</sup>

During 2022–23, we did not see evidence of Executive Council working with the Board of Internal Economy (e.g., ask the Board to reconsider how the rate is set out in its directive) to ensure remuneration rates for legislative secretaries align with the Board's directive.

Not working with appropriate agencies to clearly operate within laws and directives, increases the risk of decreasing public confidence in government.

<sup>4</sup> Per *The Legislative Assembly Act, 2007*, section 67, the Board of Internal Economy is comprised of the Speaker of the Legislative Assembly (Chair), two Executive Council-nominated Cabinet members, two Government caucus-nominated members, and two opposition caucus-nominated members.

<sup>5</sup> *The Executive Government Administration Act*, section 7(1).

<sup>6</sup> Annual allowance is set in the *Board of Internal Economy Directive #21—Annual Indemnity and Allowances* issued under section 62 of *The Legislative Assembly Act, 2007*. Directives available at [www.legassembly.sk.ca/media/1172/directive-21-annual-indemnity-and-allowances.pdf](http://www.legassembly.sk.ca/media/1172/directive-21-annual-indemnity-and-allowances.pdf) (22 August 2023).

<sup>7</sup> Orders in Council 233-2022, 234-2022, 235-2022, 236-2022, 237-2022, 238-2022, 239-2022, 240-2022, 241-2022, and 441-2022 issued in 2022-23 under *The Executive Government Administration Act*.

<sup>8</sup> Orders in Council 430-2023, 431-2023, 432-2023, 433-2023, 434-2023, 435-2023 and 436-2023 issued in 2023-2024 under *The Executive Government Administration Act*.

