

Chapter 32

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 declined slightly on an overall basis. As of September 2023, the Government fully implemented 56% (September 2022: 60%) of Committee recommendations made during the previous five years, and it partially implemented 61% (September 2022: 49%) of the remaining recommendations.

Between October 1, 2022, and September 30, 2023, the Committee met five times and is relatively up-to-date in its review of our chapters in our Reports. At September 30, 2023, the Committee had not yet reviewed 82 chapters (2022: 71; 2021: 148).

Timely review of our Reports' chapters demonstrates the Committee undertakes appropriate scrutiny and holds 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 our *2022 Report – Volume 2*, Chapter 27.¹

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 including a member of the Official Opposition as Committee Chair and a Government member as Deputy Chair.

¹ *2022 Report – Volume 2, Chapter 27*, pp. 255–262.



On December 8, 2020, the Legislative Assembly adopted a provisional order to expand the membership of the Committee from seven members to eight, including two members of the Official Opposition for the duration of the 29th Legislature. **Figure 1** sets out the Committee’s members as of September 30, 2023.

Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2023

Members' Name		
Trent Wotherspoon, Chair The Honourable Joe Hargrave	Todd Goudy Daryl Harrison Delbert Kirsch	Jim Lemaigre Hugh Nerlien Aleana Young

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (10 October 2023).

3.2 Responsibilities Include Reviewing 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 both 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 Committee intends to meet to consider the Public Accounts for the first time in one of its upcoming meetings in 2023–24.

- 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.

² By law, chapters related to Crown Investments Corporation of Saskatchewan and its related agencies (e.g., Saskatchewan Power Corporation, Saskatchewan Telecommunications Holding Corporation) 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 (10 October 2023).

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.

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.

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.

3.3 Reports of the Committee

The Committee's reports include its findings and recommendations resulting from the Committee's review of our Reports.

Typically, the Committee reports to the Assembly at the end of each legislative session. 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).

During the period from October 1, 2022, to September 30, 2023, the Committee made one report to the Assembly. On May 9, 2023, the Committee presented the *Third Report of the Twenty-Ninth Legislature*. This report detailed the work of the Committee for the period from May 18, 2022, to May 9, 2023.

4.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

The Committee remains relatively up-to-date in its review of chapters in our Reports.

Between October 2022 and September 2023, the Committee met five times. It reviewed 38 chapters from eight of our Reports at three of its meetings.⁶ These Reports included the results of our examinations of the Government and its agencies, including

⁴ Status updates are tabled with the Committee and available at www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (10 October 2023).

⁵ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (10 October 2023).

⁶ The Committee reviewed chapters from the following Reports: 2019 (Volumes 1 and 2), 2020 (Volumes 1 and 2), 2021 (Volumes 1 and 2), and 2022 (Volumes 1 and 2).



recommendations for improvement. At another meeting, the Committee also considered our *Annual Report on Operations for the Year Ended March 31, 2022*, and our *Business and Financial Plan for the Year Ended March 31, 2024*.

As shown in **Figure 2**, the Committee is relatively up-to-date in its review of chapters from our Reports. As of September 30, 2023, the Committee had not yet reviewed 82 chapters, which is similar to the number of outstanding chapters in 2022.

Figure 2—Frequency of Committee Meetings with Corresponding Number of Chapters Not Yet Reviewed for the 12-Month Periods Ending September 30

12-Month Period Ending September 30	Number of PAC Meetings	Number of Meetings that PAC Considered Our Reports	Number of Chapters Not Yet Reviewed by PAC
2023	5	3	82
2022	10	5	71
2021 ^A	5	2	148

Source: Provincial Auditor of Saskatchewan (October 2023).

^A Due to the COVID-19 pandemic, the Committee cancelled a meeting in March 2021 where it intended to review our Reports.

As of September 30, 2023, the Committee had not yet completed its review of chapters from our following Reports:

- Three of 30 chapters from our *2020 Report – Volume 1*
- Three of 45 chapters from our *2020 Report – Volume 2*
- Three of 31 chapters from our *2021 Report – Volume 1*
- Eleven of 38 chapters from our *2021 Report – Volume 2*
- Sixteen of 23 chapters from our *2022 Report – Volume 1*
- Twenty-one of 25 chapters from our *2022 Report – Volume 2*
- Twenty-five of 25 chapters from our *2023 Report – Volume 1*

Timely review of chapters and recommendations in our Reports demonstrates the Committee undertakes appropriate scrutiny and holds agencies accountable.

5.0 IMPLEMENTATION OF COMMITTEE'S RECOMMENDATIONS

5.1 Overall Implementation Rate of Committee Recommendations

The implementation of the Committee's recommendations by the Government and its agencies declined slightly on an overall basis.

As of September 2023, the Government fully implemented 242 or 56% (September 2022: 60%) of the Committee's 433 recommendations made during the previous five years. The Government partially implemented 61% (September 2022: 49%) of the remaining recommendations. Of the 433 recommendations, there were 43 recommendations

considered not implemented, but our Office has not yet assessed the status of implementation of those recommendations at September 2023.

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. As noted below, there are 19 chapters at various agencies with recommendations not fully implemented and outstanding for more than six years at September 2023.

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)	2022 Report – Volume 1, Chapter 9	2
Ministries and Secretariats:			
Corrections, Policing, and Public Safety	Rehabilitating Adult Inmates (2008 Report – Volume 1, Chapter 2)	2021 Report – Volume 2, Chapter 20	2
Education	Instruction Time (2009 Report – Volume 3, Chapter 4)	2021 Report – Volume 2, Chapter 22	2
Energy and Resources	Auditing Producer Returns for Non-Renewable Resources (2019 Report – Volume 1, Chapter 4)	2022 Report – Volume 1, Chapter 10	5
Environment	Sustainable Fish Population Management (2019 Report – Volume 2, Chapter 21)	2022 Report – Volume 2, Chapter 16	1
Finance	Monitoring the Fuel Tax Exemption Program (2016 Report – Volume 1, Chapter 8)	2022 Report – Volume 2, Chapter 17	3
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2021 Report – Volume 1, Chapter 15	4
Health	Preventing Diabetes-Related Health Complications (2012 Report – Volume 2, Chapter 32)	2020 Report – Volume 2, Chapter 32	3
	Detecting Inappropriate Physician Payments (2017 Report – Volume 1, Chapter 6)	2022 Report – Volume 1, Chapter 13	2
	Monitoring Opioid Prescribing and Dispensing (2019 Report – Volume 1, Chapter 7)	2021 Report – Volume 2, Chapter 28	4
	Using Critical Incident Reporting to Improve Patient Safety (2021 Report – Volume 1, Chapter 6)	2021 Report – Volume 1, Chapter 6	10
Immigration and Career Training	Coordinating English-Language Programs (2015 Report – Volume 1, Chapter 8)	2021 Report – Volume 1, Chapter 19	2
Justice and Attorney General	Supporting Provincial Court of Saskatchewan to Manage Court Workloads (2014 Report – Volume 1, Chapter 10)	2020 Report – Volume 2, Chapter 33	2



Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Justice and Attorney General and Corrections, Policing and Public Safety	Leading the Community Safety and Well-Being Initiative (2016 Report – Volume 1, Chapter 10)	2021 Report – Volume 1, Chapter 20	2
	Implementing Strategies to Reduce Short-Term Remand in Saskatoon and the Surrounding Area (2021 Report – Volume 1, Chapter 8)	2023 Report – Volume 1, Chapter 13	4
Parks, Culture and Sport	Providing Safe Drinking Water in Provincial Parks (2019 Report – Volume 2, Chapter 23)	2022 Report – Volume 2, Chapter 18	4
Public Service Commission	Advancing Workplace Diversity and Inclusion in Ministries (2022 Report – Volume 1, Chapter 4)	2022 Report – Volume 1, Chapter 4	6
SaskBuilds and Procurement	Securing the Data Centre (2019 Report – Volume 1, Chapter 14)	2023 Report – Volume 1, Chapter 24	1
Social Services	Supervision of Community-Based Organizations Delivering Programs to Intellectually Disabled People (2012 Report – Volume 1, Chapter 22)	2021 Report – Volume 2, Chapter 37	3
	Monitoring Foster Families (2020 Report – Volume 1, Chapter 12)	2022 Report – Volume 1, Chapter 26	4
	Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities (2021 Report – Volume 2, Chapter 18)	2021 Report – Volume 2, Chapter 18	9
Crown Agencies—Saskatchewan Health Authority:			
Saskatchewan Health Authority	Safe and Timely Discharge of Patients from Regina Hospitals (2015 Report – Volume 1, Chapter 14)	2023 Report – Volume 1, Chapter 19	2
	Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan (2016 Report – Volume 2, Chapter 25)	2022 Report – Volume 1, Chapter 18	1
	Efficient Use of MRIs in Regina (2017 Report – Volume 1, Chapter 10)	2022 Report – Volume 1, Chapter 19	3
	Analyzing Surgical Biopsies in Regina and Saskatoon Labs (2018 Report – Volume 2, Chapter 23)	2022 Report – Volume 2, Chapter 19	3
	Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals (2018 Report – Volume 2, Chapter 24)	2022 Report – Volume 1, Chapter 21	4
	Maintaining Saskatoon and Surrounding Area Health Care Facilities (2019 Report – Volume 1, Chapter 12)	2022 Report – Volume 2, Chapter 20	8
	Treating Patients at Risk of Suicide in Northwest Saskatchewan (2019 Report – Volume 2, Chapter 24)	2023 Report – Volume 1, Chapter 20	6
Crown Agencies—School Divisions:			
Horizon School Division No. 205	Maintaining Facilities (2020 Report – Volume 1, Chapter 8)	2022 Report – Volume 1, Chapter 14	4
Northern Lights School Division No. 113	Purchasing Goods and Services (2019 Report – Volume 1, Chapter 8)	2022 Report – Volume 1, Chapter 15	14

Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Number of Committee Recommendations Not Yet Implemented
Saskatoon School Division No. 13	Supporting Students with Intensive Needs (2018 Report – Volume 1, Chapter 11)	2022 Report – Volume 1, Chapter 23	5
	Monitoring Success in Readyng Students for Learning in the Primary Grades When Exiting Kindergarten (2021 Report – Volume 1, Chapter 11)	2023 Report – Volume 1, Chapter 23	2
Sun West School Division No. 207	Annual Integrated Audit (2017 Report – Volume 2, Chapter 2)	2023 Report – Volume 1, Chapter 2	1
St. Paul's Roman Catholic Separate School Division No. 20	Adapting Technology for Learning in Elementary Schools (2019 Report – Volume 2, Chapter 25)	2022 Report – Volume 1, Chapter 27	1
Crown Agencies—Various:			
eHealth	Securing Portable Computing Devices (2020 Report – Volume 1, Chapter 6)	2022 Report – Volume 2, Chapter 15	6
Northlands College	Purchasing Goods and Services (2019 Report – Volume 1, Chapter 9)	2021 Report – Volume 1, Chapter 21	9
Saskatchewan Arts Board	Awarding Grants Impartially and Transparently (2018 Report – Volume 2, Chapter 22)	2021 Report – Volume 2, Chapter 31	1
Saskatchewan Legal Aid Commission	Providing Legal Aid Services (2016 Report – Volume 1, Chapter 16)	2021 Report – Volume 2, Chapter 34	2
Saskatchewan Liquor and Gaming Authority	Regulating Commercial Permittees' On-table Sale of Liquor (2017 Report – Volume 1, Chapter 11)	2021 Report – Volume 1, Chapter 25	2
	Regulating Recreational Cannabis (2021 Report – Volume 1, Chapter 10)	2021 Report – Volume 1, Chapter 10	8
	Regulating Locally Manufactured Craft Alcohol (2022 Report – Volume 1, Chapter 6)	2022 Report – Volume 1, Chapter 6	5
Saskatchewan Workers' Compensation Board	Coordinating Injured Workers' Return to Work (2016 Report – Volume 2, Chapter 31)	2022 Report – Volume 1, Chapter 22	6
	Administering Psychological Injury Claims (2022 Report – Volume 1, Chapter 7)	2022 Report – Volume 1, Chapter 7	5
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)	2021 Report – Volume 1, Chapter 31	9
	Regulating Water Use (2020 Report – Volume 1, Chapter 13)	2023 Report – Volume 1, Chapter 26	5

Source: Provincial Auditor of Saskatchewan (October 2023).

^A PAS – Provincial Auditor of Saskatchewan

