

Chapter 2 Executive Council

1.0 MAIN POINTS

During 2023–24, 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 increase 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.¹ It develops and advances the Government's plan for Saskatchewan and manages the plan's implementation across government.

Executive Council's 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 Government; administering policies on communications, procurement, visual identity, and online development; and operating the Government's web, mobile and social media presence.²

2.2 Financial Overview

The Office of the Executive Council spent about \$11.9 million in 2023–24 (2022–23: about \$12.1 million). Its website details its programs and services.³ **Figure 1** outlines spending details for Executive Council. It does not prepare or table an annual report.

¹ *The Executive Government Administration Act* section 26 establishes the Office of the Executive Council.

² saskatchewan.ca/government/government-structure/ministries/executive-council-and-office-of-the-premier (19 July 2024).

³ *Ibid.*



Figure 1—Financial Results 2023–24

	Estimates 2023–24	Actual 2023–24
	(in thousands)	
Central Management Services	\$ 6,098	\$ 5,937
Premier's Office	492	485
Cabinet Planning	765	402
Cabinet Secretariat	512	518
Communications Office	1,094	1,078
House Business and Research	248	241
Members of the Executive Council	152	112
Intergovernmental Affairs	3,060	2,390
Lieutenant Governor's Office	725	721
Total Expenses	\$ 13,146	\$ 11,886

Source: Saskatchewan Provincial Budget 2023–24 Estimates (vote 10); Office of Executive Council 2023–24 financial records.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2024, 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:**

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 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 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 2023–24, 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.⁴

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).⁵

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 \$15,828 for legislative secretaries in 2023–24.⁶

Cabinet, through various Orders in Council, appointed various legislative secretaries and set their remuneration rates (i.e., without remuneration or at \$3,000 per year). In 2023–24, seven Members of the Legislative Assembly were appointed as legislative secretaries by Cabinet with pay set at a rate of \$3,000 per year instead of the Board-directed \$15,828.⁷

During 2023–24, 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 increase the risk of decreasing public confidence in government.

⁴ 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.

⁵ *The Executive Government Administration Act*, section 7(1).

⁶ 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*. Effective April 1, 2024, the Board increased the annual allowance to \$16,303 for legislative secretaries. Directives at legassembly.sk.ca/media/3wwwnaucq/directive-21-annual-indemnity-and-allowances.pdf (19 July 2024).

⁷ Orders in Council 430-2023, 431-2023, 432-2023, 433-2023, 434-2023, 435-2023, and 436-2023 issued in 2023-24 under *The Executive Government Administration Act*.

