

Chapter 33

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 2024, the Government fully implemented 54% (September 2023: 56%) of Committee recommendations made during the previous five years, and it partially implemented 59% (September 2023: 61%) of the remaining recommendations.

Between October 1, 2023, and September 30, 2024, the Committee met eight times and is relatively up to date in its review of our chapters in our Reports. At September 30, 2024, the Committee had not yet reviewed 88 chapters (September 2023: 82). The Committee reviewed the *Public Accounts 2022–23 Volume 1* in February 2024.

Timely review of our Reports' chapters and the Public Accounts demonstrates the Committee undertakes appropriate scrutiny and holds agencies accountable.

2.0 INTRODUCTION

This chapter provides an overview and brief description of the Standing Committee on Public Accounts' 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 *2023 Report – Volume 2*, Chapter 32.¹

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.

¹ *2023 Report – Volume 2, Chapter 32*, pp. 265–271.



3.0 ROLE AND RESPONSIBILITIES OVERVIEW

3.1 Committee Composition

At the beginning of each Legislature, the Legislative Assembly appoints members to the Standing Committee on Public Accounts including a member of the Official Opposition as Committee Chair and a Government member as Deputy Chair.

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, 2024.

Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2024

Members' Name		
Trent Wotherspoon, Chair Hugh Nerlien, Deputy Chair	Todd Goudy Daryl Harrison Delbert Kirsch	Lisa Lambert Jim Lemaigre Aleana Young

Source: legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (30 September 2024).

3.2 Responsibilities Include Reviewing Public Accounts and Our Reports

Because of the Standing Committee on Public Accounts' role to scrutinize the Government's management of public resources and review our Reports, we view it as the audit committee for the Legislative 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

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 saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services (25 September 2024).

- 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.

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 Standing Committee on Public Accounts

The Standing Committee on Public Accounts' reports include its findings and recommendations resulting from its review of our Reports.

Typically, the Committee reports to the Legislative 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, 2023, to September 30, 2024, the Committee made one report to the Assembly. On May 8, 2024, the Committee presented the *Fourth Report of the Twenty-Ninth Legislature*. This report detailed the work of the Committee for the period from May 10, 2023, to May 8, 2024.

⁴ Status updates are tabled with the Standing Committee on Public Accounts.

⁵ legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (25 September 2024).



4.0 STATUS OF COMMITTEE REVIEW OF OUR REPORTS

The Standing Committee on Public Accounts remains relatively up to date in its review of chapters in our Reports.

Between October 2023 and September 2024, the Committee met eight times. It reviewed 51 chapters from eight of our Reports at five of its meetings.⁶ These Reports included the results of our examinations of the Government and its agencies, including recommendations for improvement. The Committee also considered the *Public Accounts 2022–23 Volume 1* at its February 5, 2024, meeting. At another meeting, the Committee also considered our *Annual Report on Operations for the Year Ended March 31, 2023*, and our *Business and Financial Plan for the Year Ended March 31, 2025*.

As shown in **Figure 2**, the Committee is relatively current in its review of chapters from our Reports. As of September 30, 2024, the Committee had not yet reviewed 88 chapters, which is similar to the number of outstanding chapters in 2023.

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	PAC Meetings	Meetings that PAC Considered Our Reports	Chapters Not Yet Reviewed by PAC
2024	8	5	88
2023	5	3	82
2022	10	5	71
2021 ^A	5	2	148

Source: Office of the Provincial Auditor of Saskatchewan (30 September 2024).

^A Due to the COVID-19 pandemic, the Standing Committee on Public Accounts cancelled a meeting in March 2021.

Figure 3 sets out as at September 30, 2024, the chapters from our Reports the Committee has not yet completed its review of. For example, the Committee had four chapters to review from our *2021 Report – Volume 2*. The majority of outstanding chapters are from our *2022 Report – Volume 2* (released December 2022) or later Reports.

Figure 3—Chapters Not Yet Reviewed by the Standing Committee on Public Accounts as at September 30, 2024

Provincial Auditor Report	Total Chapters	Chapters Not Yet Reviewed by PAC
<i>2021 Report – Volume 2</i>	38	4
<i>2022 Report – Volume 1</i>	23	5
<i>2022 Report – Volume 2</i>	25	14
<i>2023 Report – Volume 1</i>	25	15
<i>2023 Report – Volume 2</i>	31	26
<i>2024 Report – Volume 1</i>	24	24

Source: Office of the Provincial Auditor of Saskatchewan (30 September 2024).

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

⁶ The Standing Committee on Public Accounts reviewed chapters from the following Reports: 2020 (Volumes 1 and 2), 2021 (Volumes 1 and 2), 2022 (Volumes 1 and 2) and 2023 (Volumes 1 and 2).

5.0 IMPLEMENTATION OF COMMITTEE RECOMMENDATIONS

5.1 Overall Implementation Rate of Committee Recommendations

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

As of September 2024, the Government fully implemented 196 or 54% (September 2023: 56%) of the Committee's 367 recommendations made during the previous five years. The Government partially implemented 59% (September 2023: 61%) of the remaining recommendations. Of the 367 recommendations, there were 47 recommendations considered not implemented, but our Office has not yet assessed the status of implementation of those recommendations at September 2024.

5.2 Status of Previous Committee Recommendations

The following table sets out, by agency, the number of Standing Committee on Public Accounts 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 16 chapters at various agencies with recommendations not fully implemented and outstanding for more than six years (since our initial Report) at September 2024 (highlighted grey).

Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	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:			
Agriculture	Mitigating Pests in Crops and Pastures (2020 Report – Volume 2, Chapter 19)	2023 Report – Volume 2, Chapter 17	3
Education	Evaluating the Early Learning Intensive Support Program (2021 Report – Volume 1, Chapter 5)	2023 Report – Volume 2, Chapter 18	1
	School Divisions – Annual Integrated Audits (2022 Report – Volume 1, Chapter 1)	2024 Report – Volume 1, Chapter 1	1
	Improving Educational Outcomes for Indigenous Students (2023 Report – Volume 1, Chapter 3)	2023 Report – Volume 1, Chapter 3	5
Energy and Resources	Auditing Producer Returns for Non-Renewable Resources (2019 Report – Volume 1, Chapter 4)	2022 Report – Volume 1, Chapter 10	5



Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Committee Recommendations Not Yet Implemented
Environment	Sustainable Fish Population Management (2019 Report – Volume 2, Chapter 21)	2022 Report – Volume 2, Chapter 16	1
	Regulating Waste Diversion Through Recycling (2020 Report – Volume 2, Chapter 20)	2023 Report – Volume 2, Chapter 19	5
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2024 Report – Volume 1, Chapter 11	2
Highways	Conducting Winter Maintenance on Provincial Highways (2023 Report – Volume 1, Chapter 4)	2023 Report – Volume 1, Chapter 4	4
Health	Providing Special Needs Equipment for Persons with Disabilities (2016 Report – Volume 2, Chapter 27)	2023 Report – Volume 2, Chapter 21	1
	Detecting Inappropriate Physician Payments (2017 Report – Volume 1, Chapter 6)	2024 Report – Volume 1, Chapter 12	1
	Monitoring Opioid Prescribing and Dispensing (2019 Report – Volume 1, Chapter 7)	2024 Report – Volume 1, Chapter 13	2
	Monitoring Enforcement of Tobacco and Vapour Product Legislative Requirements (2021 Report – Volume 2, Chapter 15)	2023 Report – Volume 2, Chapter 20	6
Justice and Attorney General	Supporting Provincial Court of Saskatchewan to Manage Court Workloads (2014 Report – Volume 1, Chapter 10)	2024 Report – Volume 1, Chapter 15	1
Justice and Attorney General and Corrections, Policing and Public Safety	Implementing Strategies to Reduce Short-Term Remand in Saskatoon and 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	Investigating Allegations of Child Abuse and Neglect (2018 Report – Volume 2, Chapter 26)	2023 Report – Volume 2, Chapter 29	3
	Monitoring Foster Families (2020 Report – Volume 1, Chapter 12)	2024 Report – Volume 1, Chapter 21	3
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)	2024 Report – Volume 1, Chapter 17	1
	Overseeing Contracted Special-Care Homes in Saskatoon and Surrounding Area (2017 Report – Volume 1, Chapter 12)	2023 Report – Volume 2, Chapter 25	4

Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Committee Recommendations Not Yet Implemented
	Minimizing Employee Absenteeism in Kindersley and Surrounding Area (2017 Report – Volume 2, Chapter 25)	2023 Report – Volume 2, Chapter 24	3
	Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Area (2018 Report – Volume 1, Chapter 8)	2023 Report – Volume 2, Chapter 26	2
	Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals (2018 Report – Volume 2, Chapter 24)	2024 Report – Volume 1, Chapter 18	2
	Maintaining Saskatoon and Surrounding Area Healthcare 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
	Purchasing Goods and Services (2022 Report – Volume 1, Chapter 5)	2022 Report – Volume 1, Chapter 5	8
	Filling Hard-to-Recruit Healthcare Positions (2022 Report – Volume 2, Chapter 12)	2022 Report – Volume 2, Chapter 12	7
Crown Agencies—School Divisions:			
Saskatoon School Division No. 13	Supporting Students with Intensive Needs (2018 Report – Volume 1, Chapter 11)	2024 Report – Volume 1, Chapter 20	2
	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)	2024 Report – Volume 1, Chapter 1	1
	Supporting Student Completion of Grades 10 to 12 Distance Education Courses (2022 Report – Volume 1, Chapter 8)	2022 Report – Volume 1, Chapter 8	7
Crown Agencies—Various:			
3sHealth	Managing Disability Claims (2022 Report – Volume 1, Chapter 3)	2024 Report – Volume 1 Chapter 8	2
Financial and Consumer Affairs Authority	Regulating Vehicle Dealers to Protect Consumers (2020 Report – Volume 1, Chapter 7)	2022 Report – Volume 1, Chapter 12	2
Saskatchewan Cancer Agency	Delivering the Screening Program for Colorectal Cancer (2020 Report – Volume 2, Chapter 21)	2023 Report – Volume 2, Chapter 23	6
Saskatchewan Liquor and Gaming Authority	Regulating Recreational Cannabis (2021 Report – Volume 1, Chapter 10)	2024 Report – Volume 1, Chapter 19	1
	Regulating Locally Manufactured Craft Alcohol (2022 Report – Volume 1, Chapter 6)	2022 Report – Volume 1, Chapter 6	5
Saskatchewan Public Safety Agency	Detecting Wildfires (2017 Report – Volume 2, Chapter 23)	2023 Report – Volume 2, Chapter 28	1
Saskatchewan Research Council	Purchasing Goods and Services (2020 Report – Volume 1, Chapter 10)	2023 Report – Volume 1, Chapter 21	4



Agency	Chapter Title (Initial PAS Report) ^A	Last PAS Report and Chapter	Committee Recommendations Not Yet Implemented
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)	2024 Report – Volume 1, Chapter 24	5
	Regulating Water Use (2020 Report – Volume 1, Chapter 13)	2023 Report – Volume 1, Chapter 26	5

Source: Provincial Auditor of Saskatchewan (October 2024).

^A PAS – Provincial Auditor of Saskatchewan

Grey shading indicates agencies with recommendations not fully implemented and outstanding for more than six years since our initial Report.