

Chapter 3

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

Past Recommendations (initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2024 to Implement Recommendations
Government Relations—Northern Municipal Trust Account	
<p>We recommended the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information.</p> <p>(2015 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee agreement September 15, 2016)</p>	<p>In January 2024, the Ministry of Government Relations hired a Director of Finance and Accounting to assist with preparing and reviewing the Trust Account's financial information and annual financial statements. We found Trust Account staff consistently prepared and approved financial information (e.g., reconciliations) on a timely basis during 2024.</p> <p>In addition, we found significant improvement in the quality and timeliness of financial information prepared as part of the Trust Account's annual audit contributing to our Office finding fewer errors in the 2024 financial statements prepared for audit compared to prior years.</p>
<p>We recommended the Ministry of Government Relations provide the Northern Municipal Trust Account's annual report to the Legislative Assembly in accordance with timelines set in <i>The Executive Government Administration Act</i>.</p> <p>(2017 Report – Volume 2, p. 45, Recommendation 1; Public Accounts Committee agreement October 10, 2018)</p>	<p>During 2024, the Ministry of Government Relations made significant improvements in preparing timely and accurate financial statements. As a result, we expect the Ministry to provide the Northern Municipal Trust Account's 2024 annual report to the Legislative Assembly within the timelines required by <i>The Executive Government Administration Act</i> or soon thereafter. We therefore consider the intent of the recommendation to be met.</p>

^A PAS: Provincial Auditor of Saskatchewan

PAC: Standing Committee on Public Accounts

