

## Chapter 8

### 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) <sup>A</sup>	Key Actions Taken During 2025 to Implement Recommendations
<b>Executive Council</b>	
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)	At its December 10, 2024, meeting, the Board of Internal Economy amended <i>The Board of Internal Economy Directive #21—Annual Indemnity and Allowances</i> to change the annual allowance for legislative secretaries to be up to \$16,303, which allows for varied remuneration rates up to the maximum approved limit.
<b>Highways</b>	
We recommended the Ministry of Highways prepare and review revenue reconciliations in accordance with its policy. (2024 Report – Volume 2, p. 36, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 7, 2025)	The Ministry's revenue reconciliation policy requires staff to complete monthly revenue reconciliations within 31 days of month-end, and for other staff to independently review the reconciliations within seven days after preparation. We found for seven revenue reconciliations tested after October 2024, staff prepared and reviewed the reconciliations timely, in accordance with the Ministry's policy.
We recommended the Ministry of Highways management conduct a detailed review of the Transportation Partnerships Fund's year-end financial statements. (2024 Report – Volume 2, p. 36, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of November 7, 2025).	During the audit of the Transportation Partnerships Fund's 2024–25 financial statements, we did not find any material misstatements. The financial statements initially presented for audit were complete. We saw evidence of management's review of the initial set of financial statements received for audit.
<b>Prairie Agricultural Machinery Institute (PAMI)</b>	
We recommended the Prairie Agricultural Machinery Institute require management to conduct a detailed review of financial information (e.g., financial reports, journal entries, reconciliations, payroll registers) prepared by staff responsible for carrying out these duties. (2021 Report – Volume 2, p. 53, Recommendation 1; Public Accounts Committee agreement February 4, 2024)	Key financial information (e.g., financial reports, journal entries, bank reconciliations) was included in monthly financial packages submitted for PAMI management review in 2024–25. We tested six monthly reports and found management conducted a detailed review of the key financial information.  We also tested three payroll registers and found these were appropriately prepared and reviewed by staff responsible for carrying out these duties.



Past Recommendations (initial PAS Report, Date of Agreement of PAC) <sup>A</sup>	Key Actions Taken During 2025 to Implement Recommendations
<b>Western Development Museum</b>	
We recommended the Western Development Museum require management to conduct a detailed review of financial information (e.g., financial reports, journal entries, bank reconciliations) prepared by staff. (2023 Report – Volume 2, p. 66, Recommendation 1; Public Accounts Committee agreement July 9, 2024)	Western Development Museum management appropriately conducted a detailed review of financial information in 2024–25. We examined 34 journal entries, two monthly bank reconciliations, 30 catering revenue entries, and eight museum admission records and found evidence of management review for all of them.

<sup>A</sup> PAS: Provincial Auditor of Saskatchewan  
PAC: Standing Committee on Public Accounts