

STANDING COMMITTEE ON PUBLIC ACCOUNTS



**PRESENTATION AND STATUS UPDATE GUIDE
FOR OFFICIALS:
PROVINCIAL AUDITOR REPORT
CONSIDERATION**

December 2016

LEGISLATIVE ASSEMBLY OF SASKATCHEWAN

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Introduction

Reports of the Provincial Auditor are referred to the Standing Committee on Public Accounts (PAC) after they are tabled in the Legislative Assembly.

As a key part of the audit accountability process, PAC may call meetings to review and discuss the content of chapters. When PAC decides to review a chapter, PAC may invite officials of the accountable government agency to attend the related PAC meeting.

This guide provides information to officials invited to appear before PAC on the general meeting process and offers them an approach for efficient meeting preparation.

Appearing at PAC

Attendance of officials at PAC meetings provides committee members with an opportunity to ask questions about the content of the chapter, the recommendations, or other matters for which the agency is accountable. Committee members often focus on the subject matter of the audit and the audit recommendations.

By participating in this process, officials provide the committee with valuable insights and observations that can help the committee make informed decisions.

PAC Proceedings

The Chair begins the PAC meeting by making a brief introductory statement about the chapters on the agenda for consideration and introducing committee members, officials from the Provincial Comptroller's Office, and the lead official (usually the permanent head of the agency). The Chair then invites the Provincial Auditor to comment on the recommendations in the chapter and introduce support staff, and the head official introduces agency officials in attendance and makes an opening statement.

Committee members are then able to question the officials on any of the content within the chapters under review. Once the question and answer process is exhausted, the Chair will ask for a motion on each new recommendation contained in each chapter under review. The committee may express its decision in one of the following manners:

- Concur with the recommendation
- Concur with the recommendation and note progress towards compliance
- Concur with the recommendation and note compliance
- Disagree with the recommendation
- Adopt an independent recommendation

After the Chair asks for any closing comments from the officials, the Chair closes the discussion on the chapters under review.

Opening Statement

An opening statement is the head official's opportunity to explain the agency's position on the recommendations contained in the chapters under review. While there are no formal limits on the length of opening statements, it is best if they are kept brief (2-3 minutes, maximum 5 minutes).

PAC encourages officials to provide information on the current status of new and outstanding recommendations contained in the chapters under review and any planned actions to implement them. Recommendations that are highlighted in grey and have been listed as implemented in the report do not need to be mentioned, although members are free to ask questions regarding these if they so choose.

For each new or outstanding recommendation, clearly describe for the committee:

- the status of the recommendation at the time of the PAC meeting (e.g., fully implemented, partially implemented, or no work done on the recommendation)
- if the recommendation is not fully complied with, any upcoming actions planned to address the recommendation including the planned timeline for implementation (e.g., when the agency expects the recommendation to be implemented)

The Status Update Template and directions on page 3 provide additional information and include suggestions for the effective ordering of discussion items.

Status Update

PAC requires officials to complete the attached template on the status of recommendations. Step-by-step directions and examples on how to complete the template are included.

The completed template, saved as a .pdf file, is to be emailed to the Committees branch of the Legislative Assembly Service at committees@legassembly.sk.ca. The final copy must be received no later than 48 hours prior to the PAC meeting. If the information recorded on the template changes between the time the template is due and the time of the meeting (e.g., a recommendation goes from partially implemented to implemented), the information can be clarified in the official's opening statement. The committee clerk will distribute copies to the PAC members, the Provincial Comptroller, and the Provincial Auditor.

Directions

Date of PAC Meeting

Chapter number, chapter name, Provincial Auditor report volume and year

Recommendation and status at time of audit (Indicate whether new or outstanding)	Page	Current status (implemented, partially implemented, not implemented)	Actions taken to implement since audit	Planned actions for implementation	Timeline for implementation
<ul style="list-style-type: none"> • Indicate if recommendation is new or outstanding • Cut and paste the recommendation from the report (available on the Provincial Auditor’s website). Include any recommendation number, previous report/committee consideration, or status. • Do not include recommendations that have been identified in the report as implemented 	<p>##</p>	<p>State the current status of the recommendation.</p>	<p>Outline actions taken since the audit that have resulted in the recommendation being implemented.</p>	<p>Outline additional actions required to achieve implementation.</p>	<p>Timeline (e.g., by month, 20XX)</p>

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1. Complete a status update page or section for each chapter to be considered. Title each with the date of the PAC meeting, chapter number, chapter title, and year and volume of the report being considered. If the committee is to consider the same chapter number and title from more than one volume of the Provincial Auditor’s reports, please do not integrate them into one status update section.

2. Recommendation column:
 - Indicate whether the recommendation is new or outstanding. New recommendations are bolded, numbered, and highlighted in blue. Outstanding recommendations are highlighted in grey but are not bolded or numbered.
 - Cut and paste the recommendations from the Provincial Auditor’s report into the recommendation column. Include any additional information contained in the recommendation text box (i.e. recommendation number, previous report/committee consideration, and status). Electronic versions of the reports are available at <https://auditor.sk.ca/publications/public-reports>

- Do not use any numbering scheme for outstanding recommendations.
- When listing an outstanding recommendation, include the bracketed supplementary information indicating the recommendation's original report and any previous committee consideration, and its status.
- If an outstanding recommendation's status is identified as implemented in the Provincial Auditor's report, it does not need to be included in the status update.
- List the recommendations in the order found in the Provincial Auditor's chapter.

3. Page column: List the page number where the recommendation can be found.
4. Current Status column: According to the agency/ministry's view, list the status as implemented, partially implemented, or not implemented at the time of the PAC meeting or as close to this time as possible, given the information you have available.
5. Actions Taken to Implement column: Briefly summarize key actions taken to implement the recommendation since the report was issued.
6. Planned Actions for Implementation column: For recommendations that are not fully implemented at the time of the PAC meeting, briefly summarize key actions planned to implement the recommendation.
7. Timeline for Implementation column: Indicate when the planned key actions will be implemented.
8. Insert document page numbering and save as PDF file.
9. Email your final copy to the Committees branch, Legislative Assembly Service (committees@legassembly.sk.ca). This information is to be provided no later than 48 hours prior to the PAC meeting.

Example Status Updates

Sample Provincial Auditor's report: Chapter 7, Entity X, 2015 report volume 2

Key Findings and Recommendations

4.1 Disaster Recovery Plan Needed

We found that all divisions of Entity X need to be able to recover their data in case of a disaster.

We recommended that all divisions of Entity X have an approved and tested disaster recovery plan. (2013 Report—Volume 2; Public Accounts Committee has not yet considered this recommendation)

Status — Partially Implemented

4.2 Division Y of Entity X (for example a school board or health district)

We found that Division Y does not provide timely removal of user access.

1. We recommend that Division Y follow processes for the timely removal of unneeded user access.

We recommended that Division Y identify all those with unneeded user access and remove them from the IT systems. (2011 Report—Volume 2; Public Accounts Committee agreement January 23, 2010)

Status — Implemented

This recommendation will not be included in the status update because the Provincial Auditor deems it to be implemented

4.3 Division Z of Entity X (for example a school board or health district)

We found that Division Z does not provide timely removal of user access.

2. We recommend that Division Z follow processes for the timely removal of unneeded user access.

We recommended that Division Z identify all those with unneeded user access and remove them from the IT systems. (2013 Report—Volume 2; Public Accounts Committee has not yet considered this recommendation)

Status — Not Implemented

Date

Chapter 7, Entity X, 2014 report volume 2

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions taken to implement since audit	Planned actions for implementation	Timeline for implementation
<p>Outstanding: We recommend that all divisions of Entity X have an approved and tested disaster recovery plan. (2013 Report—Volume 2; Public Accounts Committee has not yet considered this recommendation)</p> <p>Status — Partially Implemented</p>	<p>7</p>	<p>Implemented</p>	<p>We acquired an external server in June 2015 and began backing up our data at the end of every day.</p>		
<p>New: 1. We recommend that Division Y follow processes for the timely removal of unneeded user access.</p>	<p>7</p>	<p>Partially Implemented</p>	<p>We are in the process of developing an exit plan for retiring employees and removing their access.</p>	<p>We are seeking input on the exit plan and process for removing user access. We will make revisions, publish the process, and put it into practice.</p>	<p>We are seeking input until March 31, 2016. The publishing deadline is April 15.</p>
<p>New: 2. We recommend that Division Z follow processes for the timely removal of unneeded user access.</p>	<p>7</p>	<p>Partially Implemented</p>	<p>We developed a process to ensure timely removal of user access, but all staff have not been trained in the process.</p>	<p>We will be training our new IT member on the process and deadlines for the removal of unneeded user access.</p>	<p>Summer 2016</p>
<p>Outstanding: We recommend that Division Z identify all those with unneeded user access and remove them from the IT systems. (2013 Report—Volume 2; Public Accounts Committee has not yet considered this recommendation)</p> <p>Status — Not Implemented</p>	<p>7</p>	<p>Partially Implemented</p>	<p>We have identified all those with unneeded user access, but we have not removed all of them yet.</p>	<p>We have recently replaced our IT expert, and we are working through a backlog of IT issues. He is currently working his way through the list.</p>	<p>February 30, 2016</p>

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