

THE LEGISLATIVE ASSEMBLY OF SASKATCHEWAN



STANDING COMMITTEE ON PUBLIC ACCOUNTS
PROCEDURES MANUAL

November 2015

TABLE OF CONTENTS

Introduction.....	2
Terms of Reference.....	2
Mandate of the Committee.....	3
Review of the Reports of the Provincial Auditor and the Public Accounts	3
Oversite of the Office of the Provincial Auditor.....	4
Examination of Bills Related to the Provincial Auditor	5
Recommendation of Appointment of the Provincial Auditor	5
Recommendation of Appointment of the Audit Committee.....	6
Additional Activities.....	7
Canadian Council of Public Accounts Committees	8
Operating Practices and Procedures.....	9

INTRODUCTION

The Saskatchewan Legislative Assembly created the **Standing Committee on Public Accounts** to operate as a scrutiny committee to scrutinize the fiscal management, administration and stewardship of public assets by the Government of Saskatchewan (government).

In carrying out its role, the Standing Committee on Public Accounts does not concern itself with the appropriateness of government policy but rather focuses on the economy and efficiency of how government administers its programs. A second feature of the committee's work is its post-audit after-the-fact review. This review is aimed at understanding, assessing and correcting the inadequacies and failings identified in the Provincial Auditor's Reports through the adoption of recommendations. This "non-policy" review fosters the development of a non-partisan approach within the committee in which to address problems and seek solutions to them.

The Standing Committee on Public Accounts is one of the province's oldest committees. It can trace its history to 1888, when the Assembly of the Northwest Territories first created a public accounts committee. After Saskatchewan became a province, the old territorial public accounts committee was recreated in 1906 at the first sitting of the First Legislature.

TERMS OF REFERENCE

The terms of reference of the Standing Committee on Public Accounts (PAC) is derived from the Legislative Assembly. Accordingly, it is restricted to examining only those matters which have been committed to it by:

- an order of reference from the Assembly,
- a permanent referral in the *Rules and Procedures of the Legislative Assembly of Saskatchewan*, or
- are prescribed by statute.

A primary focus of the committee is to scrutinize the past year's financial activities and results of the government through a detailed review of the Public Accounts and the Provincial Auditor's reports. In 2001 and 2006, the mandate of the committee was expanded to include a number of additional functions as a result of changes to *The Provincial Auditor Act*.¹

¹ Rule 141 and 142, *Rules and Procedures of the Legislative Assembly of Saskatchewan* and *The Provincial Auditor Act*, S.S. 1983, c.30.01, sections 3.1, 10.1, 10.2, 10.5, 10.6, 10.7, 14.1, 20, 21 and 27.

MANDATE OF THE COMMITTEE

The mandate of the Standing Committee on Public Accounts consists of the following:

1. Review and report on the observations, opinions and recommendations on the Reports of the Provincial Auditor (as designated for referral to the committee by *The Provincial Auditor Act*) and the Public Accounts of the Province of Saskatchewan. These documents are permanently referred to the committee as they become available.
2. Review, amend (as considered appropriate), and approve the estimates of the Office of the Provincial Auditor.
3. Consider and report any bills related to the Provincial Auditor that may be referred to the committee.
4. Conduct a competition for the position of Provincial Auditor of Saskatchewan and unanimously recommend to the Legislative Assembly an individual for appointment.
5. Recommend, after consultation with the Standing Committee on Crown and Central Agencies, the names of individuals for appointment to the Audit Committee of the Province of Saskatchewan.
6. Undertake any other activities as directed by the Assembly or prescribed by statute.

Review of the Reports of the Provincial Auditor and the Public Accounts

The Standing Committee on Public Accounts is mandated to assist the Legislative Assembly, within the framework of its terms of reference, to hold the government accountable for its spending of taxpayers' money and for its stewardship over public assets.

The government is required to prepare, as part of its summary financial statements, an accounting of what it has done with the funds granted by the Legislature. These take the form of the Public Accounts which are audited by the Provincial Auditor. The review of the public accounts by the public accounts committee completes the accountability cycle of parliamentary control over the raising and spending of public monies.

The Provincial Auditor achieves its mission of fostering excellence in public sector management and accountability by providing independent assurance (audit reports) and advice on the government's practices for the public resources entrusted to it. The scope of the Auditor's examinations can address the government as a whole, on a sector or program of government or on individual government organizations. The results of these examinations are compiled into Reports of the Provincial Auditor which are tabled in the Assembly.

In practice, the examination of the reports of the Provincial Auditor and the Public Accounts are the main focus of the committee's review.

To fulfil its functions and meet its responsibilities, the committee undertakes to review, examine and evaluate the financial and administrative activities of government ministries and agencies included in the Public Accounts and cited in the Reports of the Provincial Auditor. Matters relating to the Crown Investments Corporation (CIC) and its subsidiary corporations are referred, with some exceptions², to the Standing Committee on Crown and Central Agencies for review.³

The committee conducts its work within the framework of its Order of Reference by reviewing:

- The information in the Public Accounts for reliability and appropriations;
- Matters raised in the Provincial Auditor's reports;
- The audit report on the Office of the Provincial Auditor.

The committee examines and evaluates:

- Past and committed expenses and expenditures insofar as they relate directly to and have an impact on matters falling within the year under review to assist the committee in understanding the context;
- The collection of, and accounting for, revenues;
- The Integrity, appropriateness and value for money in tax expenditures;
- The adequacy of safeguards to protect assets from loss, waste and misappropriation;
- Whether appropriate financial management controls are in existence;
- The activities of those Crown corporations and agencies in which public funds have been invested that have not been referred to the Crown and Central Agencies Committee;
- The value for money obtained through divestiture of any Crown corporation or agency;
- The systems and practices to determine whether transfer payments are used for purposes intended;
- The efficiency, economy, effectiveness and value for money in the implementation of government programs and in their achievement of stated goals in the operation and acquisition of goods and services;
- Whether expenses and expenditures are within the limits and purposes authorized by the Legislature and in general, whether they are in compliance with legislative authority;
- Any financial management reforms in government to determine whether due regard is given to maintaining legislative accountability.

Oversite of the Office of the Provincial Auditor

During the 2001 spring legislative session, amendments were adopted to *The Provincial Auditor Act*⁴ that enhanced the independence of the Provincial Auditor and the Government's accountability to the Assembly. One new measure was the formalizing in legislation of the Provincial Auditor's practice to table in the Assembly a business and financial plan and an annual report on the office's operations.

² The public accounts committee has retained its preeminence in reviewing chapters involving a combination of ministries and CIC Crown corporations.

³ Rule 145(3), *Rules and Procedures of the Legislative Assembly of Saskatchewan* and *The Provincial Auditor Act* section 14.1(8).

⁴ *The Provincial Auditor Act*, sections 3.1, 10.1, 10.2, 10.5, 14.1, 20, 21 and 27.

A second new measure was the transferring of responsibility for reviewing these documents to the Standing Committee on Public Accounts. In the past, this review had been within the mandate of the Board of Internal Economy. By delegating this responsibility to the legislative committee most familiar with the work and resource requirements of the Office of the Provincial Auditor, it was the intent to strengthen the independence and accountability of the Provincial Auditor to the Assembly. The committee carried out this new responsibility for the first time in December 2001.

To further ensure accountability and transparency, amendments to *The Provincial Auditor Act* were made in May 2015 that requires the Office of the Provincial Auditor to have human resource and financial administration policies and to table them with the Standing Committee on Public Accounts. Also required is the tabling of the Office of the Provincial Auditor's quarterly financial forecasts.⁵

Review of the Estimates

The Provincial Auditor's business and financial plan is tabled with the Legislative Assembly and referred to the Standing Committee on Public Accounts. The plan includes the Provincial Auditor's request for resources (estimates). Members of the committee may then question the Auditor on the plan and the estimates requested. It has been the practice of the committee to also review the Provincial Auditor's *Annual Report on Operations* for the previous fiscal year in conjunction with the review of the estimates. The procedure for consideration of the estimates is similar as that followed in other standing committees and outlined in the *Manual on Standing Committee Procedure*.

Upon completing the review, the chair of the committee will report the amounts recommended to the Speaker of the Assembly, who is responsible with forwarding all legislative and Legislative Officers' estimates to the Minister of Finance for inclusion in the Budget Estimates.

Examination of Bills Related to the Provincial Auditor

In 2006, the Assembly expanded the mandate of the Standing Committee on Public Accounts by directing that any bill related to the Provincial Auditor shall be committed to the committee for consideration.⁶ The addition of this responsibility was in keeping with the committee's existing responsibilities for reviewing the budget and annual reports of the Provincial Auditor and for the selection of a new Provincial Auditor.

Any bill referred to the committee shall be considered and reported upon in accordance with the Rules for proceedings on public bills and the Rules for bills specified on the Order Paper for completion.

Recommendation of Appointment of the Provincial Auditor

Periodically, the Standing Committee on Public Accounts may be called upon to recommend the name of an individual for appointment as Provincial Auditor. The 2001 amendments to *The Provincial Auditor Act* enhanced the independence of the Provincial Auditor by providing for an independent selection and appointment process. Prior to 2001, the Provincial Auditor was appointed by Order in Council. Under the current provisions, the task of developing a process for the selection of a new Provincial Auditor and overseeing the competition was delegated to the Standing Committee on Public Accounts. The committee

⁵ *The Provincial Auditor Act*, sections 10.6 and 10.7

⁶ Rule 141(3); The Rule change was recommended by the Standing Committee on House Services in its 1st Report of the 26th Legislature, December 2007.

must unanimously recommend an individual to the Assembly, which then makes the appointment by an order of the Legislative Assembly.⁷

Competition Process

The responsibility for recommending an individual for appointment as Provincial Auditor was carried out by PAC for the first time in 2002. The process adopted by the public accounts committee for selecting an individual to recommend to the Assembly was developed following consultations with interested stakeholders. The process undertaken by the committee is outlined in *The Standing Committee on Public Accounts Second Report 3rd Session of the 24th Legislature May 1, 2002*. The committee had the responsibility for recommending a Provincial Auditor again in 2010. At this time the committee reviewed past procedures and best practices regarding the selection process for legislative officers and adopted an independent and transparent selection and appointment process.⁸ The same selection process was adopted in 2015.⁹

Recommendation of Appointment of the Audit Committee

At the start of each Legislature, the public accounts committee has a role in the selection and appointment of not more than five individuals to serve on the Audit Committee.¹⁰

The establishment of an independent Audit Committee was intended to strengthen the public accounts committee by providing it with an independent source of advice on auditing and accounting issues. The Audit Committee may be approached to provide advice on the selection of a Provincial Auditor, to assist in the review of the reports, estimates and business and financial plan of the Provincial Auditor, and to provide advice on any other matters as may be requested.¹¹ The Audit Committee has no self-referencing authority and is restricted to carrying out those tasks referred to it.

The Audit Committee is also available to assist the Provincial Auditor, the Minister of Finance, the Minister responsible for *The Crown Corporations Act, 1993* and the Standing Committee on Crown and Central Agencies¹² on any matters that each may request. Any requests for advice are held in confidence by the Audit Committee.

Process for selection of appointees

Appointments to the Audit Committee are made by the Speaker upon the unanimous recommendation of the public accounts committee. The names chosen by the public accounts committee are reviewed by the Standing Committee on Crown and Central Agencies prior to being forwarded to the Speaker for appointment.¹³ The chair of the Audit Committee is appointed by the Speaker upon the unanimous recommendation of the public accounts committee.

⁷ *The Provincial Auditor Act*, section 3.1(1)

⁸ See *The Standing Committee on Public Accounts Second Report 4th Session of the 26th Legislature March 7, 2011*

⁹ See *The Standing Committee on Public Accounts First Report 4th Session of the 27th Legislature May 14, 2015*

¹⁰ The creation of the Audit Committee and the Public Accounts committee's role were the result of the 2001 amendments to *The Provincial Auditor Act*.

¹¹ *The Provincial Auditor Act*, section 21(1)

¹² Section 20(4) of *The Provincial Auditor's Act* identifies the Standing Committee on Crown Corporations, whose mandate was absorbed by the Standing Committee on Crown and Central Agencies.

¹³ *The Provincial Auditor Act*, section 20.

The public accounts committee carried out this role for the inaugural time in 2001. Subsequent appointments were made in 2004, 2008 and 2012. The criterion currently followed by the committee is to recommend the appointment of five Saskatchewan residents:

- Two individuals who are members in good standing of the Chartered Professional Accountants Saskatchewan;
- a member of the faculty of a post-secondary institution with an expertise in accounting;
- a member in good standing of the Law Society of Saskatchewan and whose preferred area of practice involves financial dealings; and
- an individual with experience operating a business in the private sector.

The Audit Committee receives administrative assistance from the Committees branch of the Legislative Assembly Service.

Additional Activities

From time to time, the Assembly may direct the public accounts committee to undertake additional activities that are related to its area of expertise. The committee may also be directed by provisions in a statute to carry out an investigation or task in addition to its current mandate.

CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES

The Canadian Council of Public Accounts Committees (CCPAC) is an organization of legislators and staff of federal, provincial and territorial public accounts committees that meet annually to discuss matters of mutual interest relating to financial accountability. Since 1979, the annual conference has been held in conjunction with the Canadian Council of Legislative Auditors (COLLA). Over its history, the council has undertaken a number of projects and studies aimed at identifying best practices for public account committees and strengthening the relationships between legislators and auditors.

The council is governed by a constitution adopted in 1982 and a three member board of directors. The President of CCPAC is the Chair of the PAC in the jurisdiction hosting the next annual conference. The two vice presidents are the PAC chairs hosting the meeting in the following two years. The Executive Secretary of the council is a Committee Clerk from one of the jurisdictions.

The council launched its own website in 1996 (ccpac.ca). The site includes information on the council, its history, resource documents such as the council's constitution and other publications, conference material, and contact information for public accounts committees, legislative auditors and comptrollers. The website is hosted and maintained by the British Columbia public accounts committee.

OPERATING PRACTICES AND PROCEDURES

In 1989, the Canadian Council of Public Accounts Committees published guidelines for a model public accounts committee. These guidelines were originally adopted by the Saskatchewan public accounts committee in 1992 and updated to reflect the committee's current practices in 2007, 2008 and 2015.¹⁴

Chair

1. The chair plays a leading role in all aspects of committee work. The Chair presides at all meetings, decides questions of order and procedure and maintains order and decorum and is the spokesperson for the committee. The chair participates in the questioning of witnesses and in other committee deliberations.
2. The chair shall be a member of the Official Opposition and shall be elected at the beginning of the first session of the Legislature.
3. The deputy chair shall be a member of the government party and shall be elected at the beginning of the first session of the Legislature.
4. When neither the chair nor the deputy chair are available to preside over a meeting, another member of the committee may assume this role.

Membership

5. The membership of the committee is seven members. Generally, the membership of the committee is to parallel the ratio of party standings in the Assembly.¹⁵
6. While Ministers may sit on the committee, it is not the practice for them to do so.
7. Quorum is a majority of members, which currently is four Members.
8. Temporary substitutions of Members are permitted. The substitution must be authorized in writing by a regular Member specifying the name of his/her replacement and the period of substitution.
9. Members of the Legislative Assembly who are not members of the committee are allowed to participate in the committee's deliberations at the committee's discretion. Such additional members may not vote, move motions or be part of any quorum and are expected to respect the committee's operating practices.

¹⁴ Members may also consult the "Manual on Standing Committee Procedure" for additional information on procedural matters.

¹⁵ On March 4, 2013, the Legislative Assembly adopted a provisional order to expand the membership of the Standing Committee on Public Accounts to eight members including two opposition members for the duration of the 27th Legislature.

Meetings

10. Meetings are called by the chair in consultation with the deputy chair and any other party represented on the committee. The committee may wish to establish a sub-committee on agenda and procedure (commonly referred to as a “steering committee”) to also carry out this task and to plan and organize the business of the committee.
11. The committee will schedule sufficient meetings to discharge its responsibilities. These are usually scheduled regularly during the session and as necessary inter-sessionally.
12. The committee may not hold meetings during the hours when the Assembly is sitting.
13. The chair may hold meetings to receive evidence when a quorum is not present, if so authorized by the committee pursuant to Rules of the Assembly, so long as both sides of the Assembly are represented. During such meetings, votes shall not be taken.
14. On rare occasions, the committee may decide to meet outside the Legislative Building.
15. Except where the committee feels the circumstances do not require his/her presence, the Provincial Auditor, or his/her designate, should be in attendance at all committee meetings to provide advice and opinions on accounting and administration matters and/or on issues in his/her report.
16. Except when the committee feels the circumstances do not require his/her presence, the Provincial Comptroller, or his/her designate, should be in attendance at all committee meetings to assist in briefing the committee on various issues and to provide follow-ups on the committee’s recommendations.
17. Members of the committee should strive to develop a consensus approach in researching issues and considering recommendations as a means to maintaining a non-partisan spirit.
18. All committee hearings are open to the public, except *in camera* hearings which may be held at the discretion of the committee.
19. *In camera* hearings should be held only in instances when evidence of a particularly sensitive nature is given or when the committee deems it necessary, for example:
 - When dealing with matters under police investigation;
 - Where public hearings would constitute an unreasonable intrusion into the privacy of individuals;
 - When the evidence could impact upon the competitive position of a company;
 - When dealing with matters that could affect national security; and
 - When dealing with appointments or personnel matters.
20. Discussion of the committee’s draft reports to the Assembly will be *in camera* but final approval thereof will be in public.
21. It is within the committee’s discretion to determine whether the briefings by the Provincial Auditor and the Comptroller on subjects the committee is reviewing will be in public or *in camera*.

Briefing Process and Operation

Agendas:

22. The chair, in consultation with the deputy chair, will direct the clerk to prepare a meeting agenda.
23. The committee will play a role in setting the committee's agenda when considering proposals made by the steering committee.

Witnesses¹⁶

24. Where the subject matter under review or the circumstances warrant it, the chair may explain to witnesses the protection afforded to them by parliamentary privilege in regards to future civil action that might arise from their testimony.
25. Deputy Ministers and senior officials are called before the committee with respect to their administrative duties and implementation of activities. It is the usual practice of the committee to allow the Deputy Minister or senior official to determine which departmental, corporate or agency officials should attend.
26. In exceptional circumstances, the committee may request the appearance of a particular individual or official.
27. Public servants should be treated fairly when they appear before the committee, and they should be given the opportunity to explain their position. Their resources and expertise should be utilized as fully and as effectively as possible.
28. Ministers may be invited only to appear as a witness when the committee decides it is appropriate to do so.

Questioning of Witnesses

29. The committee may designate a lead questioner for each issue to be raised with a ministry/agency.
30. The committee may establish a standard series of introductory questions. Whenever the committee chooses to use these standard questions, the committee should inform the ministry/agency or witnesses of these prior to their appearance so that their opening statement will adequately address the known concerns and interests of the committee.

Consideration of Reports of the Provincial Auditor

31. It is customary for the consideration of a chapter of an Auditor's Report to begin with a briefing by a representative of the Auditor's Office on the background and substance of the audit and any proposed recommendations. The ministry or agency will then be permitted to make an opening statement if they so choose.

¹⁶ Additional guidance for witnesses can be found in the publication "Guide for Witnesses" available on the Legislative Assembly website www.legassembly.sk.ca

32. The committee requires ministry/agency officials to complete a status update report on the recommendations prior to their appearance before the committee. See *Presentation Guidance for Officials Attending the Standing Committee on Public Accounts* in Appendix 1 of this manual.
33. When an undertaking has been given to provide documents or further information, the ministry or agency should forward the information to the clerk of the committee for distribution to committee members and officials.

Scope of Examination

34. The committee will seek to concentrate on issues of management and financial administration.
35. In examining the year under review, the committee may review past and committed expenditures insofar as they relate directly to and have an impact on matters falling within the year under review, to assist the committee in understanding the context of these matters.
36. The committee may request the Provincial Auditor to perform specific reviews when this is considered appropriate or cost effective to assist in the investigation of a matter.

Recording decisions on recommendations of the Auditor

38. In order to ensure that the decision of the committee is clearly and accurately recorded, it is the practice of the committee to 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; or
 - Adopt an independent recommendation.

Consideration of the Public Accounts

39. The committee's review of the Public Accounts may be carried out as a separate agenda item or be done in conjunction with the consideration of a report of the Auditor. The review may be preceded by a briefing from the Provincial Comptroller.

Examination of Bills related to the Provincial Auditor

40. The committee's consideration of any bill referred to it shall be in accordance with the Rules for proceedings on public bills and the Rules for bills specified on the Order Paper for completion.¹⁷

Reports to the Assembly

41. The committee shall report any bill referred to it at the next sitting of the House. The report shall indicate whether the bill has been amended or not or if, in the opinion of the committee, the bill should not be proceeded with.

¹⁷ Additional information on the procedures for considering bills in committees can be found in the publication "Manual on Standing Committee Procedure".

42. In addition to any reports regarding bills, the committee should present a substantive report on a regular basis to the Legislative Assembly and shall include in this report a request for the government to table a comprehensive response within 120 days or sooner.
43. The committee's report should be detailed and comprehensive and able to stand on its own.
44. The committee shall not include minority reports, dissenting opinions or reservations in its reports to the Assembly.
45. Names of individuals should not be included in the committee's report unless the committee agrees that circumstances warrant it. It is customary, however, to include a list of those individuals who appeared as witnesses or staff to the committee as an appendix to the report.
46. The committee may refer to any reviews of confidential evidence which it has conducted but shall not include the content of such evidence in its report.
47. The chair will table all committee reports in the Assembly.
48. The committee will conduct a systematic review of the status of recommendations and the action and formal response of the government to the committee's recommendations in order to complete the accountability cycle. Such follow-ups should be performed in the spirit of maintaining a constructive relationship with the government.

Verbatim and Minutes of Proceedings

49. Verbatim transcripts and minutes of proceedings are to be prepared for all committee meetings.
50. Minutes for *in camera* meetings should record only attendance, subject-matter discussed and decisions reached but no details of discussions or testimony or a record of how members voted.

Media Relations

51. The committee will ensure that good working relations with the media are maintained.

Resources

52. The committee will endeavour to obtain all necessary resources, including research support, to efficiently fulfill its role and responsibilities in an effective manner.
53. The Office of the Provincial Auditor customarily attends meetings of the committee to provide an outline of each report or chapter under the review and to provide other assistance as requested.
54. The Provincial Comptroller's Office customarily attends meetings of the committee to provide assistance as requested.
55. The committee may request the assistance and advice of the Audit Committee on any matters arising from the terms of reference of the public accounts committee, including:
 - advice on auditing and accounting issues;
 - the selection of a Provincial Auditor;

- The review of the Provincial Auditor's reports, estimates, business and financial plan; and
- The review of the Public Accounts.

56. The committee will have space suitable for public hearings. Meetings will customarily be held in the Māmwāpiwin Room (Room 8).

Professional Development

57. Meetings of the committee shall be held from time to time for professional development purposes.

58. On occasion the committee may participate in the activities of independent organizations to further the professional development of committee members.

*Prepared January 2008
Revised November 2015*

Presentation Guidance for Officials Attending the Standing Committee on Public Accounts

November 2015

Introduction

Reports of the Provincial Auditor Office 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 in Reports of the Provincial Auditor. When PAC decides to review Chapter(s), 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 PAC meeting process and offers them an approach for efficient PAC meeting preparation.

Purpose of Appearing Before the Standing Committee on Public Accounts

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.

Brief Description of General Format of PAC Proceedings

The Chair begins the PAC meeting by making a brief introductory statement about the Chapter(s) under review (i.e., on the agenda) and then introductions are made. The Chair introduces Committee members and officials from the Ministry of Finance - Provincial Comptroller's Office. The Chair then asks the Provincial Auditor to introduce her/his staff, and the official (usually the permanent head of the agency) to introduce his/her supporting staff.

The Chair then invites the Provincial Auditor to make a brief presentation on the Chapter(s) under review. This is followed by inviting the official to make an opening statement. After opening statements, the Chair invites members to question the officials.

Once officials are finished responding to questions from the Committee, the Chairman will ask for a motion on each new recommendation contained in the Chapter(s) 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 Chapter(s) under review.

Suggestions for Official's Opening Statement

An opening statement is the official's opportunity to explain his/her viewpoint on the overall subject matter and recommendations contained in the Chapter(s) 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, in his/her opening statement, to provide the members of PAC with information on the current status of recommendations contained in the Chapter(s) under review and planned actions to address outstanding recommendations, if any. PAC encourages officials to clearly describe for the Committee for each recommendation:

- 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 (i.e., when does the agency expect the recommendation to be implemented)

Status Update

PAC requires Officials to complete the attached template to capture information on the status of recommendations. The completed template, saved as a PDF file, is to be emailed to the Committees Branch, Legislative Assembly Service, (email: committees@legassembly.sk.ca). This information is to be provided 48 hours prior to the PAC meeting. The Committee Clerk will distribute copies to the PAC members, the Provincial Comptroller and the Provincial Auditor.

STATUS UPDATE Template

Recommendation (state) Indicate New /Outstanding	Page # In PA Report	Current Status (implemented, partially implemented, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation

Definitions of Terms Used in Template:

New Recommendations: Recommendations included in the Chapter under review that the Office of the Provincial Auditor had made for the first time. Typically, these recommendations are “numbered” and “bolded” in the Chapter.

Outstanding Past Recommendations: Recommendations made in previous Provincial Auditor reports that were not yet implemented at the time of the Provincial Auditor’s report under review. Typically, these recommendations are shaded in grey or summarized in tables within the Chapter.

Page #: Location of related recommendation in the chapter of the Provincial Auditor under review.

Current Status: Preferably this would reflect the status of implementation of the recommendation at the time of the Public Accounts Committee meeting ; if this information is not readily available, indicate the status as close to this timing as available.

Action Taken to Implement since PA Report: Brief summary of key actions taken by the ministry/agency to implement the recommendations since the chapter was issued.

Planned Actions for Implementation: For recommendations that are not fully implemented at the time of the PAC meeting, a brief summary of key actions that agency plans to take to implement the recommendation.

Timeline for implementation: Planned time of implementing key actions described in “planned actions for implementation” (e.g., the summer of XXX, by end of YYY).