



PROVINCIAL AUDITOR  
*of Saskatchewan*

# Supporting Legislative Oversight

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# The Office of the Provincial Auditor



**1878:** Established as Territorial Auditor to complete examination of the public accounts of the North West Territories

**1905:** Province of Saskatchewan founded; Territorial Auditor amended to Provincial Auditor

**1983:** *The Provincial Auditor Act* enacted





## Our Mandate

Help the Legislative Assembly hold Executive Government accountable, primarily through provision of audit results.

## Our Vision

A valued legislative audit office making a difference for a sustainable Saskatchewan and its people.

## Our Mission

To advance Government's accountability, transparency, and management of public resources through independent assessment and reporting.



# The Office of the Provincial Auditor

Serves the Legislative Assembly, and in turn,  
all the people of Saskatchewan

External *independent* auditors of the  
Government of Saskatchewan



Auditor independence is critical for a  
successful legislative audit regime



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# The Provincial Auditor Act

- Makes Provincial Auditor, an Independent Officer of the Assembly, part of Legislative Branch
- Provincial Auditor independent from Executive Government (Branch)
- Reduces risk of Government intervention
- Gives the Provincial Auditor administrative independence
- Makes Office accountable to Legislative Assembly via Public Accounts Committee (PAC)

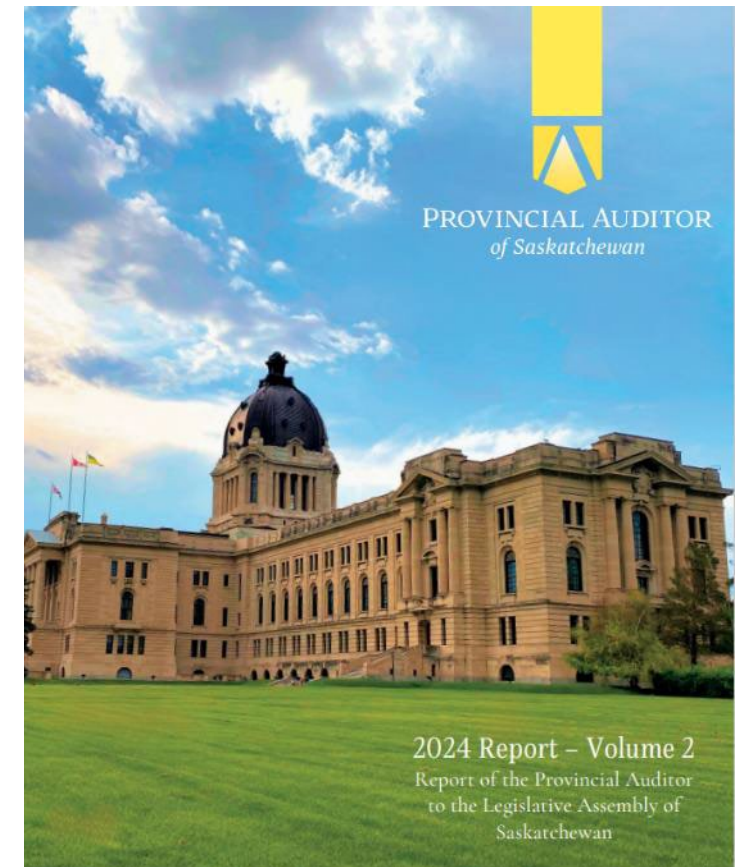
# Three Types of Audits

- Financial Audits (Integrated Audits)
- Performance Audits
- Follow-up Audits

# Reporting Results Publicly

Provincial Auditor's reports publicly available at [auditor.sk.ca](http://auditor.sk.ca)

- **Volume 1** in June
- **Volume 2** in December



**Public Accounts** with auditor's opinion  
– released in June

# Summary Budgeting and Reporting



- Special report in 2013 modernized Government budgeting and financial reporting in Saskatchewan
- Strengthened accountability and transparency for Government financial performance

# Annual Integrated Audits

**Integrated**(financial) audits examine:

- The effectiveness of financial related controls to safeguard public resources
- Compliance with financial and governance related authorities
- Reliability of financial statements (where applicable)



# Audit Recommendations to Strengthen Financial Oversight

- Proper Segregation of Duties
- Compliance with Appropriate Financial Policies and Procedures
- Regular Financial Reviews
- Adequate Board Oversight

# Performance Audits

Performance audits are more in depth:

- Evaluate the Government's management practices, controls and reporting systems, but typically do not assess the merits of legislative policy, the adequacy of program resources, or the future state of policies and programs



# Procurement Audits Support Best Value



## Assess:

- Procurement policies
- Needs identification for goods and services
- Treatment of potential vendors
- Selection of appropriate suppliers

Effective procurement processes are key to ensuring purchases are transparent, fair, and support the Government's achievement of best value



# Detecting Inappropriate Physician Payments



\$500 million in payments and 12 million physician billings

Resulted in new IT system

Reduced the amount of effort needed to assess and collect inappropriate payments



# Impact on Government Policy Formulation

- Audit reports provide legislators with pertinent information to make informed decisions
- Expose weaknesses in Government programs
- Foster greater public engagement



# Promoting Sustained Improvements in Public Sector Governance



Drive improvements in Government programs

Strengthen Government management of public resources

Foster public trust



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