

# *The Provincial Auditor Act*

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Chapter P-30.01 of the *Statutes of Saskatchewan, 1983* (effective May 18, 1983) as amended by the *Statutes of Saskatchewan, 1986-87-88, c 26; 1994, c 44; 2001, c 32; 2005, c L-11.2; 2007, c 6; 2013, c 27; 2014, c A-3.1 and c E-13.1; 2015, c 16; and 2018, c 42.*

## **NOTE:**

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

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## CHAPTER P-30.01

### An Act respecting the Provincial Auditor and the Auditing of Certain Accounts

#### SHORT TITLE AND INTERPRETATION

##### Short Title

1 This Act may be cited as *The Provincial Auditor Act*.

##### Interpretation

2 In this Act:

(a) **Repealed.** 2015, c 16, s 7.

(a.1) **“appointed auditor”** means an auditor appointed pursuant to an Act or other authority by the Lieutenant Governor in Council or another body to examine the accounts of a Crown agency or Crown-controlled corporation or accounts otherwise related to public money;

(b) **“audit”** means an audit or examination of accounts of public money that may be made by the provincial auditor pursuant to this Act;

(b.1) **“business day”** means a day other than a saturday, sunday or holiday;

(c) **“Crown”** means the Crown in right of Saskatchewan;

(d) **“Crown agency”** means an association, board, commission, corporation, council, foundation, institution, organization or other body, whether incorporated or unincorporated, all the members of which or all of the board of management or board of directors of which:

(i) are appointed by an Act or by the Lieutenant Governor in Council; or

(ii) are, in the discharge of their duties, public officers or servants of the Crown;

and includes a corporation that has at least 90% of its issued and outstanding voting shares vested in the Crown;

(e) **“Crown-controlled corporation”** means a corporation that is not a Crown agency and that has less than 90% and more than 50% of its issued and outstanding voting shares vested in the Crown;

(f) **“fiscal year”** means the period commencing on April 1 in one year and ending on March 31 in the next year;

(g) **“provincial auditor”** means the Provincial Auditor for Saskatchewan appointed pursuant to section 3.1 and includes any acting provincial auditor appointed pursuant to section 3.2, 3.3 or 5;

(g.1) **“public accounts committee”** means the Standing Committee of the Legislative Assembly on Public Accounts;

(h) “**public money**” means all revenues and public moneys from whatever source arising, whether the revenues and moneys:

- (i) belong to the Government of Saskatchewan; or
- (ii) are collected or held by officers of the departments of the Government of Saskatchewan or Crown agencies for, on account of or in trust for the Government of Canada or the government of any other province or for any other party or person;

and includes public property;

- (i) “**public property**” means property held or administered by the Crown;
- (j) “**Speaker**” means the member of the Legislative Assembly elected as Speaker in accordance with *The Legislative Assembly and Executive Council Act, 2007*.

1983, cP-30.01, s2; 1986-87-88, c26, s4; 2001, c32, s3; 2005, L-11.2, s97; 2007, c6, s2; 2015, c16, s7; 2018, c42, s65.

## APPOINTMENT AND OFFICE

### Provincial Auditor for Saskatchewan

3(1) The office of Provincial Auditor for Saskatchewan is established.

(2) The provincial auditor is an Officer of the Legislative Assembly.

2001, c32, s4; 2015, c16, s7.

### Appointment of provincial auditor

3.1(1) The Provincial Auditor for Saskatchewan shall be appointed by order of the Legislative Assembly.

(2) For the purposes of subsection (1), the public accounts committee shall make a unanimous recommendation to the Legislative Assembly for the consideration of the Legislative Assembly.

(3) Subject to sections 3.2 and 3.3, unless he or she resigns, dies or is removed from office, the provincial auditor holds office for a term of eight years and is not eligible for reappointment.

(4) The provincial auditor may resign the office at any time by giving written notice to the speaker.

2015, c16, s7.

### Removal or suspension by Legislative Assembly

3.2(1) The Legislative Assembly may, by order, remove the provincial auditor from office, or suspend the provincial auditor, for cause.

(2) If the provincial auditor is suspended pursuant to subsection (1), the Legislative Assembly, by order, shall appoint an acting provincial auditor to hold office until:

- (a) the suspension is revoked by the Legislative Assembly; or

(b) the provincial auditor is removed from office by the Legislative Assembly pursuant to subsection (1) and a person is appointed as provincial auditor pursuant to section 3.1.

2015, c 16, s 7.

**Suspension when Legislative Assembly not in session**

3.3(1) If the Legislative Assembly is not in session, the public accounts committee may, on a unanimous decision, suspend the provincial auditor for incapacity to act, neglect of duty or misconduct that is proved to the satisfaction of the public accounts committee.

(2) No suspension imposed pursuant to subsection (1) continues past the end of the next session of the Legislative Assembly.

(3) If the office of the provincial auditor is vacant or the provincial auditor is suspended pursuant to subsection (1), the public accounts committee shall, on a unanimous decision, appoint an acting provincial auditor to hold office until:

- (a) a person is appointed as provincial auditor pursuant to section 3.1;
- (b) the suspension is revoked by the Legislative Assembly; or
- (c) the provincial auditor is removed from office by the Legislative Assembly pursuant to subsection 3.2(1) and a person is appointed as provincial auditor pursuant to section 3.1.

(4) For the purposes of this section, the Legislative Assembly is not in session when it:

- (a) is prorogued or dissolved; or
- (b) is adjourned for an indefinite period or to a day more than seven days after the date on which the public accounts committee made the order suspending the provincial auditor.

2015, c 16, s 7.

**Salary of the provincial auditor**

4(1) Subject to subsections (2) and (3), the provincial auditor is to be paid a salary equal to the average salary of all the deputy ministers and acting deputy ministers of the Government of Saskatchewan calculated as at April 1 in each year.

(2) Any benefits or payments that may be characterized as deferred income, retirement allowances, separation allowances, severance allowances or payments in lieu of notice are not to be included in calculating the average salary of all the deputy ministers and acting deputy ministers pursuant to subsection (1).

(3) Where, as a result of a calculation made pursuant to subsection (1), the salary of a provincial auditor would be less than that provincial auditor's previous salary, the provincial auditor is to be paid not less than his or her previous salary.

(4) The provincial auditor is entitled to receive any benefits of office and economic adjustments that are provided generally to deputy ministers.

(5) The salary of the provincial auditor shall be paid out of the general revenue fund.

2001, c 32, s 5; 2015, c 16, s 7.

**Acting provincial auditor**

**5** If the provincial auditor has resigned or is ill or otherwise unable to act, the public accounts committee may, on a unanimous decision, appoint another person as acting provincial auditor until.

- (a) the provincial auditor is able to act; or
- (b) another provincial auditor is appointed pursuant to this Act.

2015, c 16, s 7.

**Qualifications of provincial auditor, acting provincial auditor**

**6** No person is eligible to be appointed as provincial auditor or as acting provincial auditor unless he or she is a member in good standing of the Institute of Chartered Professional Accountants of Saskatchewan - Institut des comptables professionnels agréés du Saskatchewan.

2014, cA-3.1, s 71.

**Provincial auditor deemed a firm**

**6.1** For the purposes of *The Accounting Profession Act*, the provincial auditor is deemed to be a firm, and that Act applies, with any necessary modification, to the provincial auditor.

2014, cA-3.1, s 71.

**Advisors, etc.**

**7** For the purposes of exercising any of the powers or carrying out any of the duties imposed on the provincial auditor by this Act, the provincial auditor may engage the services of or retain any technical, professional or other advisers, specialists or consultants that he or she considers necessary.

2015, c 16, s 7.

**Office of the provincial auditor**

**8(1)** The provincial auditor may employ any persons that the provincial auditor considers necessary to assist the provincial auditor in carrying out his or her duties and fulfilling his or her responsibilities pursuant to this Act.

(2) Employees of the provincial auditor's office are employees of the Legislative Assembly and are not members of the public service of Saskatchewan.

(3) The employee benefits applicable to the public servants of Saskatchewan apply or continue to apply, as the case may be, to the employees of the provincial auditor's office.

(4) *The Public Service Superannuation Act*, *The Superannuation (Supplementary Provisions) Act* and *The Public Employees Pension Plan Act* apply to the provincial auditor and the employees of the provincial auditor's office, and all credits in any superannuation plan or fund established pursuant to those Acts for the provincial auditor and the employees of the provincial auditor's office and accumulated under those Acts, before the coming into force of this section, are preserved and continued in accordance with those Acts.

(5) The provincial auditor shall administer, manage and control the provincial auditor's office and the general business of the office and shall oversee and direct the staff of the office.

1983, c P-30.01, s 8; 2001, c 32, s 7; 2015, c 16, s 7.

#### **Confidentiality**

**9** The provincial auditor shall require every person employed in his or her office, and any person engaged or retained pursuant to section 7, who is to examine the accounts of a department of the Government of Saskatchewan, Crown agency or Crown-controlled corporation pursuant to this Act to comply with any security requirements applicable to, and to take any oath of secrecy required to be taken by, persons employed in that department, Crown agency or Crown-controlled corporation.

1983, c P-30.01, s 9; 2001, c 32, s 8.

#### **Delegation of authority**

**10** The provincial auditor may delegate to any member of the provincial auditor's office the authority to exercise any power or to perform any duty conferred on the provincial auditor pursuant to this Act, other than the duty to make:

- (a) an annual report on operations pursuant to section 10.4;
- (b) a business and financial plan pursuant to section 10.5;
- (c) an annual report pursuant to section 12; or
- (d) a special report to the Legislative Assembly.

2001, c 32, s 9.

#### **Human resources and financial management policies**

**10.01** The public accounts committee shall receive the human resources and financial management policies of the provincial auditor.

2015, c 16, s 7.

#### **Estimates**

**10.1(1)** For each fiscal year, the provincial auditor shall present to the public accounts committee, in accordance with any instructions from the public accounts committee, estimates of the moneys that will be required to be provided by the Legislature for the expenses of the provincial auditor's office, including an amount for unforeseen expenses.

(2) On receipt of the estimates pursuant to subsection (1), the public accounts committee:

- (a) shall review the estimates; and
- (b) may make any alterations to the estimates that the public accounts committee considers appropriate.

- (3) After reviewing and making any alterations to the estimates pursuant to subsection (2), the public accounts committee shall approve the estimates.
- (4) After approving the estimates pursuant to subsection (3), the chairperson of the public accounts committee shall submit the estimates to the Speaker and to the Board of Internal Economy.
- (5) The Speaker shall cause the estimates submitted pursuant to subsection (4) to be laid before the Legislative Assembly.
- (6) Notwithstanding subsections (1) to (5), if a public accounts committee has not been appointed by a date to allow the Speaker to cause the estimates of the provincial auditor for a fiscal year to be laid before the Legislative Assembly pursuant to subsections (1) to (5), the Speaker shall cause the estimates of the provincial auditor for the previous fiscal year to be laid before the Legislative Assembly.
- (7) The Legislative Assembly may refer the estimates laid before it pursuant to subsection (5) or (6) to a Standing Committee of the Legislative Assembly.
- (8) Where the estimates are not referred to a Standing Committee of the Legislative Assembly, the estimates are to be considered in the Committee of Finance and defended by a member of the Executive Council who is designated by the President of the Executive Council.
- (9) Section 13 of *The Executive Government Administration Act* does not apply to the estimates required to be prepared by the provincial auditor pursuant to this section.

2001, c 32, s 9; 2014, c E-13.1, s 53.

**Unprovided for or unforeseen expenses**

**10.2(1)** For the purposes of this section, the Legislative Assembly is not in session if it:

- (a) is prorogued; or
  - (b) is adjourned for an indefinite period or to a day more than seven days after the Lieutenant Governor in Council made the order directing the preparation of the special warrant pursuant to this section.
- (2) If the Legislative Assembly is not in session, the provincial auditor may report to the public accounts committee that:
- (a) a matter has arisen with respect to the administration of this Act respecting an expense required by the provincial auditor's office that was not foreseen or provided for, or was insufficiently provided for; and
  - (b) the provincial auditor is of the opinion that there is no appropriation for the expense or that the appropriation is exhausted or insufficient and that the expense is urgently and immediately required for the public good.
- (3) On receipt of a report of the provincial auditor pursuant to subsection (2), the public accounts committee:
- (a) shall review the report and make any alterations to the funding request in the report that the public accounts committee considers appropriate; and

- (b) may recommend to the Minister of Finance that a special warrant be issued authorizing the expense in the amount the public accounts committee determines to be appropriate.
- (4) On receipt of a recommendation of the public accounts committee pursuant to subsection (3), the Minister of Finance shall recommend to the Lieutenant Governor in Council that a special warrant be issued authorizing the expense in the amount recommended by the public accounts committee.
- (5) On receipt of a recommendation of the Minister of Finance pursuant to subsection (4), the Lieutenant Governor in Council may order a special warrant to be prepared for the signature of the Lieutenant Governor authorizing the expense in the amount recommended by the public accounts committee.
- (6) For the purposes of *The Financial Administration Act, 1993* and this Act, a special warrant issued pursuant to this section is deemed to be a special warrant issued pursuant to section 14 of *The Financial Administration Act, 1993*, and that Act applies to a special warrant issued pursuant to this section as if it were issued pursuant to section 14 of that Act.
- (7) Notwithstanding subsections (1) to (6), the provincial auditor may request that the Minister of Finance recommend that a special warrant be issued pursuant to section 14 of *The Financial Administration Act, 1993* if:
- (a) a public accounts committee has not been appointed; and
  - (b) the provincial auditor reports that the conditions mentioned in clauses (2)(a) and (b) are met.

2001, c 32, s 9; 2015, c 16, s 7.

**Expenses limited to appropriation**

**10.3(1)** In this section, “**appropriation**” means:

- (a) an appropriation for the expenses of the provincial auditor’s office made by an *Appropriation Act*;
  - (b) an appropriation by special warrant issued pursuant to section 10.2; and
  - (c) any other amount that is permitted or directed to be paid out of the general revenue fund pursuant to this or any other Act for the expenses of the provincial auditor’s office.
- (2) The provincial auditor shall not incur expenses for a fiscal year in excess of the appropriation for that fiscal year.
- (3) The Minister of Finance shall pay to the provincial auditor out of the general revenue fund the appropriation for a fiscal year in the amounts and at the times requested by the provincial auditor.

(4) Where the amounts paid to the provincial auditor pursuant to subsection (3) on account of an appropriation for a fiscal year exceed the expenses of the provincial auditor's office for that fiscal year, the provincial auditor shall repay the excess to the Minister of Finance as soon as is practicable after the end of the fiscal year, and the Minister of Finance shall deposit any amounts received pursuant to this subsection in the general revenue fund.

2001, c 32, s 9.

**Annual report on operations**

**10.4(1)** In each fiscal year, the provincial auditor shall prepare and submit to the Speaker an annual report on operations that is to consist of the following:

- (a) a report on the operations of the provincial auditor's office for the preceding fiscal year;
  - (b) the audited financial statement for the provincial auditor's office showing the results of its operations for the preceding fiscal year.
- (2) The provincial auditor shall submit the annual report on operations mentioned in subsection (1) within 120 days after the end of the fiscal year to which the annual report on operations relates.

2001, c 32, s 9.

**Business and financial plan**

**10.5** Prior to the beginning of each fiscal year, by a date that may be required by the public accounts committee, the provincial auditor shall prepare and submit to the Speaker a business and financial plan for the provincial auditor's office showing its planned operations and its planned revenues and expenses for the fiscal year.

2001, c 32, s 9.

**Human resources and financial management policies**

**10.6** The provincial auditor shall:

- (a) prepare and maintain human resources and financial management policies that apply to his or her staff and operations; and
- (b) within the period set by the public accounts committee, table with the public accounts committee a copy of the policies mentioned in clause (a).

2015, c 16, s 7.

**Quarterly financial forecasts**

**10.7** Within 30 days after the end of each quarter in each fiscal year, the provincial auditor shall prepare and table with the public accounts committee financial forecasts respecting the provincial auditor's actual and anticipated operations for that fiscal year.

2015, c 16, s 7.

## DUTIES AND POWERS

**Examination of accounts**

11(1) The provincial auditor is the auditor of the accounts of the government of Saskatchewan and shall examine all accounts related to public money and any accounts not related to public money that he is required by an Act to examine, and shall determine whether, in his opinion:

- (a) the accounts have been faithfully and properly kept;
  - (b) public money has been fully accounted for and properly disposed of, and the rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of public money;
  - (c) public money expended has been applied to the purposes for which it was appropriated by the Legislature and the expenditures have adequate statutory authority; and
  - (d) essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public money.
- (2) An appointed auditor is subject to the examination responsibilities prescribed in clauses (1)(a) to (d).
- (3) For the purposes of this section, where an auditor, including an appointed auditor, is required to examine accounts and render an opinion on those accounts, he shall do so in accordance with generally accepted auditing standards as prescribed from time to time by Chartered Professional Accountants of Canada.

1986-87-88, c26, s6; 2014, cA-3.1, s71.

**Reliance on report of appointed auditor**

11.1(1) In the fulfilment of his responsibilities as the auditor of the accounts of the Government of Saskatchewan, the provincial auditor may rely on the report of the appointed auditor of a Crown agency or Crown-controlled corporation if he is satisfied that the appointed auditor has carried out his responsibilities pursuant to section 11 with respect to that Crown agency or Crown-controlled corporation.

(2) The provincial auditor may only rely on the report of an appointed auditor of a Crown agency or the appointed auditor of a Crown-controlled corporation if the appointed auditor:

- (a) is a member in good standing of a recognized accounting profession that is regulated by an Act; and
  - (b) is not employed by a department of the Government of Saskatchewan, a Crown agency, a Crown-controlled corporation or the provincial auditor's office.
- (3) Where the provincial auditor determines pursuant to subsection (1) or (2) that he or she is unable to rely on the report of the appointed auditor with respect to a Crown agency or Crown-controlled corporation, the provincial auditor shall conduct additional audit work with respect to the accounts of that Crown agency or Crown-controlled corporation.

(4) Where the provincial auditor has conducted additional audit work on the accounts of a Crown agency or Crown-controlled corporation pursuant to subsection (3), the provincial auditor shall report in his or her annual report pursuant to this section:

- (a) the reason that the provincial auditor was unable to rely on the report of the appointed auditor of the Crown agency or Crown-controlled corporation;
- (b) the nature of the additional audit work the provincial auditor conducted; and
- (c) the results of the additional audit work.

1986-87-88, c26, s6; 2001, c32, s10.

#### **Annual Report**

**12(1)** At the end of each fiscal year, the provincial auditor and every appointed auditor shall prepare a report on the results of all examinations that they have conducted of departments of the Government of Saskatchewan, Crown agencies and Crown-controlled corporations during that year giving details of any reservation of opinion made in an audit report, and shall identify any instances they consider to be of significance and of a nature that should be brought to the attention of the Legislative Assembly, including any cases in which they observe:

- (a) any officer or employee of a department of the Government of Saskatchewan or Crown agency has wilfully or negligently omitted to collect or receive any public money belonging to the Crown;
- (b) any public money was not duly accounted for and paid into the appropriate fund;
- (c) any appropriation was exceeded or was applied to a purpose or in a manner not authorized by the Legislature;
- (d) an expenditure was made for which there was no authority or which was not properly vouchered or certified;
- (e) there has been a deficiency or loss to the Crown through the fraud, default or mistake of any person;
- (f) a special warrant authorized the payment of public money; or
- (g) essential records were not maintained or the rules and procedures applied were not sufficient:
  - (i) to safeguard and control public money;
  - (ii) to effectively check the assessment, collection and proper allocation of public money; or
  - (iii) to ensure that expenditures were made only as authorized.

(1.1) On completion of any examination of the accounts of a Crown agency or Crown-controlled corporation, an appointed auditor shall submit to the provincial auditor the report prepared pursuant to subsection (1) with respect to that Crown agency or Crown-controlled corporation.

(1.2) At the end of each fiscal year, the provincial auditor shall compile the reports submitted to him by appointed auditors pursuant to subsection (1.1) and shall submit them together with his report prepared pursuant to this section in the form of an annual report to the Legislative Assembly.

(2) In the annual return made pursuant to subsection (1), the provincial auditor may:

(a) report on the work of his office and on whether, in carrying on the work of his office, he received all the information, reports and explanations he required from departments of the Government of Saskatchewan, Crown agencies or Crown-controlled corporations or their auditors; and

(b) comment on the financial statements of any department of the Government of Saskatchewan, Crown agency or Crown-controlled corporation of which he is the auditor.

(3) Notwithstanding subsection (1), neither the provincial auditor nor any appointed auditor is required to report to the Legislative Assembly on any matter that he considers immaterial or insignificant.

1983, c P-30.01, s 12; 1986-87-88, c 26, s 7.

#### **Special report**

**13** The provincial auditor may prepare a special report to the Legislative Assembly on any matter that is, in his opinion, important or urgent.

1983, c P-30.01, s 13.

#### **Submission of provincial auditor's reports**

**14** Notwithstanding section 13 of *The Executive Government Administration Act*, the provincial auditor shall submit to the Speaker, as soon as is practicable:

(a) the annual report prepared pursuant to section 12; and

(b) any special report that is prepared by the provincial auditor pursuant to section 13.

2001, c 32, s 11; 2014, c E-13.1, s 62.

#### **Tabling of reports**

**14.1(1)** In this section, “**report**” means:

(a) an annual report on the operations of the provincial auditor's office that is submitted to the Speaker pursuant to section 10.4;

(b) a business and financial plan for the provincial auditor's office that is submitted to the Speaker pursuant to section 10.5;

(c) an annual report prepared pursuant to section 12 that is submitted to the Speaker pursuant to section 14;

(d) any special report that is prepared by the provincial auditor pursuant to section 13 that is submitted to the Speaker pursuant to section 14; or

(e) a report of the auditor of the accounts of the provincial auditor's office that is submitted to the Speaker pursuant to section 27.

- (2) The Speaker shall lay before the Legislative Assembly each report received by the Speaker as soon as is practicable after it is received.
- (3) If the Legislative Assembly is not in session when the Speaker receives a report, the Speaker shall submit the report to the Clerk of the Legislative Assembly.
- (4) When the Clerk of the Legislative Assembly receives a report pursuant to subsection (3), the Clerk shall, as soon as possible:
- (a) subject to subsection (5), cause a copy of the report to be delivered to each member of the Legislative Assembly; and
  - (b) make the report available for public inspection during normal business hours of the Clerk of the Legislative Assembly.
- (5) The requirement in subsection (4) to deliver a copy of a report to the members of the Legislative Assembly does not apply in the period that:
- (a) commences on the day a Legislative Assembly is dissolved; and
  - (b) ends on the day fixed for making the return to the writ for the general election held pursuant to *The Election Act, 1996* that follows the dissolution mentioned in clause (a).
- (6) If a report is submitted to the Clerk of the Legislative Assembly in accordance with subsection (3), the report is deemed to have been laid before the Assembly.
- (7) Where a report is laid before the Legislative Assembly pursuant to subsection (2) or is deemed to be laid before the Legislative Assembly pursuant to subsection (6), the report is deemed to be referred to the public accounts committee.
- (8) Notwithstanding subsection (7), where a report or part of a report mentioned in subsection (7) deals with a matter that relates to the Crown Investments Corporation of Saskatchewan or a subsidiary Crown corporation within the meaning of *The Crown Corporations Act, 1993*, the report or part of the report is deemed to be referred to the Standing Committee of the Legislative Assembly on Crown Corporations.

2001, c 32, s 11; 2014, c E-13.1, s 62.

#### **Certification of Statements**

- 15(1) The provincial auditor or the appointed auditor, as the case may be, shall express an opinion, in accordance with the outcome of his examinations, on the financial statements of:
- (a) any funds that he is required to audit pursuant to subsection 11(1);
  - (b) Crown agencies;
  - (c) Crown-controlled corporations; and
  - (d) accounts not related to public money that are, by an Act, required to be examined by him.
- (2) Notwithstanding any other provision of this Act, the provincial auditor is not required to audit or report on the financial statements of a Crown agency or Crown-controlled corporation for which there is an appointed auditor.

1983, cP-30.01, s 15; 1986-87-88, c26, s 9.

**Special assignments****16(1)** Where:

- (a) the Legislative Assembly or the Standing Committee of the Legislative Assembly on Public Accounts:
  - (i) requests the provincial auditor to perform a special assignment; and
  - (ii) causes the provincial auditor to be provided with the funding that the provincial auditor considers necessary to undertake the special assignment; and
- (b) in the opinion of the provincial auditor, the special assignment will not unduly interfere with his other duties prescribed in this Act;

the provincial auditor shall perform the special assignment.

**(2)** Notwithstanding section 13 of *The Executive Government Administration Act*:

- (a) the provincial auditor shall submit to the Speaker, as soon as is practicable, the report of any special assignment prepared pursuant to subsection (1) on the request of the Legislative Assembly; and
- (b) the Speaker shall, as soon as is practicable, lay before the Legislative Assembly each report received by him pursuant to clause (a).

**(3)** The provincial auditor shall submit to the Clerk of the Assembly a special report prepared pursuant to subsection (1) on the request of the Standing Committee of the Legislative Assembly on Public Accounts, and the clerk shall make the special report available to the members of that committee.

**(4)** Where:

- (a) the Lieutenant Governor in Council:
  - (i) requests the provincial auditor to perform a special assignment; and
  - (ii) causes the provincial auditor to be provided with the funding that the provincial auditor considers necessary to undertake the special assignment; and
- (b) in the opinion of the provincial auditor, the special assignment will not unduly interfere with his other duties prescribed in this Act;

the provincial auditor may perform the special assignment.

**(5)** The provincial auditor shall submit, as soon as is practicable, a special report prepared pursuant to subsection (4) to the Lieutenant Governor in Council.

1983, c P-30.01, s 16; 2014, c E-13.1, s 62.

**Improper retention of public money**

**17** Whenever, in the opinion of the provincial auditor or another auditor who is appointed to undertake an audit of Crown agencies or Crown-controlled corporations, any public money or revenues or money collected or held by employees of Crown-controlled corporations have been improperly retained by any person, the provincial

auditor or the other auditor, as the case may be, shall immediately report the circumstances of that case to the member of the Executive Council who is responsible for the department of the Government of Saskatchewan, Crown agency or Crown-controlled corporation and the Minister of Finance.

1983, cP-30.01, s 17.

**Cancelled securities**

**18** The provincial auditor shall:

- (a) cause to be examined debentures and other securities of the Government of Saskatchewan that have been redeemed;
- (b) assure himself or herself that the securities described in clause (a) have been properly cancelled;
- (c) at any time and to any extent that the Minister of Finance may require, participate in the destruction of any redeemed or cancelled securities or unissued reserves of securities; and
- (d) at any time that he or she is requested to do so by the Minister of Finance, participate in audit assignments in connection with the filing of a prospectus and registration material required for the issuance and sale of securities of the Government of Saskatchewan.

1983, cP-30.01, s 18; 2001, c 32, s 12.

**Attendance before Public Accounts Committee**

**19** On the request of the Standing Committee of the Legislative Assembly on Public Accounts, the provincial auditor and any member of his office shall attend meetings of that committee to assist that committee:

- (a) in planning the agenda for its review of the public accounts, the annual report of the provincial auditor, a special report prepared pursuant to section 13 or a report prepared pursuant to subsection 16(1) on the request of the committee; and
- (b) during its review of the the items described in clause (a).

1983, cP-30.01, s 19.

**AUDIT COMMITTEE**

**Audit committee**

**20(1)** In this section and in sections 21 to 23, “**audit committee**” means the audit committee established pursuant to subsection (2).

(2) An audit committee is established.

(3) The audit committee is to consist of not more than five persons appointed by the Speaker on the unanimous recommendation of the public accounts committee.

- (4) A recommendation of the public accounts committee pursuant to subsection (3) is to be made only after the public accounts committee has consulted with the Standing Committee of the Legislative Assembly on Crown Corporations.
- (5) The following persons are not eligible to be a member of the audit committee:
- (a) a Member of the Legislative Assembly;
  - (b) an appointed auditor;
  - (c) an employee of the Government of Saskatchewan, of a Crown agency, of a Crown-controlled corporation or of the provincial auditor's office.
- (6) The Speaker shall designate as chairperson the member of the audit committee unanimously recommended by the public accounts committee.
- (7) The audit committee may determine its rules of procedure.
- (8) All expenses of the audit committee are to be paid out of the appropriation for the Legislative Assembly Service.

2001, c 32, s 13; 2005, cL-11.2, s 97.

**Functions of the audit committee**

**21(1)** The public accounts committee may request the audit committee to assist it in undertaking the following:

- (a) the recommending of a provincial auditor;
  - (b) the review of the estimates of the provincial auditor;
  - (c) the review of the annual report on operations of the provincial auditor;
  - (d) the review of any report of the provincial auditor prepared pursuant to section 12 or 13;
  - (e) any other matters that the public accounts committee may request.
- (2) The provincial auditor, the Minister of Finance, the member of the Executive Council responsible for *The Crown Corporations Act, 1993* or the Standing Committee of the Legislative Assembly on Crown Corporations may request the audit committee to review any matter that, in the opinion of the provincial auditor, the Minister of Finance, the member of the Executive Council responsible for *The Crown Corporations Act, 1993* or the Standing Committee of the Legislative Assembly on Crown Corporations, as the case may be, should be considered by the audit committee.

2001, c 32, s 13.

**Information to be provided to audit committee**

22(1) The audit committee may request the provincial auditor and any officers or employees of the Government of Saskatchewan, a Crown agency or a Crown-controlled corporation to provide the audit committee with any information that the audit committee considers necessary to carry out its functions mentioned in section 21, and the provincial auditor and the officers or employees of the Government of Saskatchewan, the Crown agency or the Crown-controlled corporation may provide the information requested.

(2) The audit committee and each member of the audit committee:

- (a) shall preserve secrecy with respect to all matters that come to their knowledge in the course of performing their functions pursuant to this Act; and
- (b) shall not communicate those matters to any person, other than when required to do so in the performance of their functions pursuant to this Act.

2001, c 32, s 13.

**Availability of reports**

23(1) For the purpose of allowing the Minister of Finance to review and comment on the provincial auditor's annual report prepared pursuant to section 12, the provincial auditor shall submit the provincial auditor's annual report to the Minister of Finance at least 10 business days before the provincial auditor causes the annual report to be printed for submission to the Speaker.

(2) The provincial auditor shall submit to the Minister of Finance any special report prepared pursuant to section 13 before the provincial auditor submits that special report to the Speaker.

2001, c 32, s 13; 2015, c 16, s 70.

**GENERAL****Right to information, accommodation**

24(1) The provincial auditor or the appointed auditor, as the case may be, is entitled:

- (a) to free access, at all convenient times, to:
  - (i) all electronic data processing equipment and programs and documentation related to the electronic data processing equipment; and
  - (ii) all files, documents and other records relating to the accounts;

of every department of the Government of Saskatchewan, Crown agency, Crown-controlled corporation or other person that he is required to examine or audit or, in the case of the provincial auditor, with respect to which he is examining pursuant to a special assignment; and

- (b) to require and receive from employees of a department of the Government of Saskatchewan, Crown agency, Crown-controlled corporation or other person subject to examination or audit by him any information, reports and explanations that he considers necessary for the proper performance of his duties.

(2) The provincial auditor or an appointed auditor, as the case may be, may station in any department of the Government of Saskatchewan, Crown agency, Crown-controlled corporation or with any other person subject to examination or audit by him any employee of his office or advisor, specialist or consultant to enable him more effectively to carry out his duties, and the department, Crown agency, Crown-controlled corporation or other person subject to examination or audit shall provide the necessary office accommodation for the employee, advisor, specialist or consultant person so stationed.

1983, c P-30.01, s24; 1986-87-88, c26, s10.

#### **Inquiries**

**25** The provincial auditor may examine any person on any matter relating to any account that is subject to an examination or audit by him, and, for the purposes of that examination, he may exercise all the powers conferred on a commission by sections 11, 15 and 25 of *The Public Inquiries Act, 2013*.

1983, c P-30.01, s25; 2013, c27, s29.

#### **Working papers**

**26** Neither the provincial auditor nor any appointed auditor is required to lay any audit working papers of his office before the Legislative Assembly or any committee of the Legislature.

1983, c P-30.01, s26; 1986-87-88, c26, s11.

#### **Change in auditor**

**26.1** If the auditor of a Crown agency or Crown-controlled corporation has been changed, the new auditor and the previous auditor shall deal with the transition in accordance with the rules of professional conduct as established from time to time by the Institute of Chartered Professional Accountants of Saskatchewan - Institut des comptables professionnels agréés du Saskatchewan.

2014, c A-3.1, s71.

#### **Auditor of accounts of provincial auditor's office**

**27(1)** On the recommendation of the public accounts committee, the Lieutenant Governor in Council shall appoint an accountant who meets the qualifications set out in subsection (2) to annually audit the accounts of the provincial auditor's office.

(2) For the purposes of subsection (1), the accountant appointed pursuant to this section:

- (a) must be a member in good standing of a recognized accounting profession that is regulated by an Act; and
- (b) must not be employed by a department of the Government of Saskatchewan, a Crown agency, a Crown-controlled corporation or the provincial auditor's office.

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(3) The accountant appointed pursuant to subsection (1) has the same powers and shall perform the same duties in relation to an audit of the accounts of the provincial auditor's office that the provincial auditor has or performs in relation to an audit performed pursuant to this Act.

(4) The auditor of the accounts of the provincial auditor's office shall submit his or her report to the Speaker.

2001, c 32, s 14.

**Fees**

**28(1)** The provincial auditor may charge a reasonable fee for professional services provided by provincial auditor's office.

(2) All fees charged pursuant to subsection (1) and all other revenues received by the provincial auditor pursuant to this Act shall be deposited in the general revenue fund.

1983, cP-30.01, s28; 2001, c32, s 15.

**Limitation of liability**

**29** The provincial auditor, the employees in the provincial auditor's office and any adviser, specialist or consultant engaged or retained pursuant to section 7 are not liable in any action for any act done or not done or on any statement made by them in good faith in connection with any matter they are authorized or required to do under this Act.

1983, cP-30.01, s29; 2001, c32, s 16.

**Information confidential**

**30** The provincial auditor, any employee in the provincial auditor's office, an appointed auditor, any employee of an appointed auditor or any adviser, specialist or consultant engaged or retained pursuant to section 7:

- (a) shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her employment or duties under this Act; and
- (b) shall not communicate those matters to any person, other than when he or she is required to do so in connection with:
  - (i) the administration of this Act;
  - (ii) any proceedings under this Act; or
  - (iii) any proceedings in a court of law.

1983, cP-30.01, s30; 1986-87-88, c26, s 13; 2001, c32, s 17.

**31 Repealed.** 2001, c32 ,s.18.

**Transitional**

**32(1)** The person appointed on the day before the coming into force of this section as provincial auditor pursuant to *The Department of Financial Act*, as that Act existed on the day before the coming into force of this Act, is deemed to be appointed as provincial auditor pursuant to this Act.

(2) On the day this section comes into force, the members of the public service who are employed in the office of the provincial auditor cease to be employed in the public service and each such person becomes an employee of the office of the provincial auditor at a salary of not less than that he was receiving on the day before the day this section comes into force.

1983, c P-30.01, s 32.

