

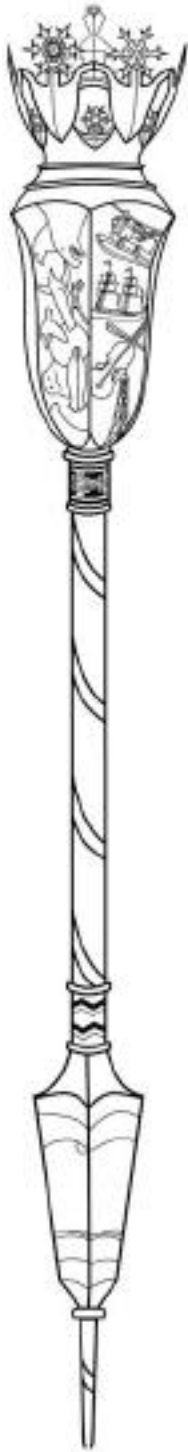
Northwest Territories

Legislative Assembly

Standing Committee on Accountability and Oversight

Report on the Review of the Report of the Auditor
General to the NWT Legislative Assembly for 1999

Chair: Mr. Charles Dent, MLA



**MEMBERS OF THE STANDING COMMITTEE ON
ACCOUNTABILITY AND OVERSIGHT**

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MLA Thebacha

Steven Nitah
MLA Tu Nedhe

STAFF MEMBERS

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Committee Clerk

Laurell Graf
Committee Researcher

Doug Pon
Committee Researcher

THE HONOURABLE ANTHONY (TONY) WHITFORD, MLA
SPEAKER OF THE LEGISLATIVE ASSEMBLY

Mr. Speaker:

Your Standing Committee on Accountability and Oversight has the honor of presenting its Report on the Review of the Report of the Auditor General to the NWT Legislative Assembly for 1999, and commends it to the House.

Charles Dent, MLA
Chair

**The Report on the Review of the
Report of the Auditor General to the NWT Legislative Assembly
For the Year 1999**

Introduction

- The Standing Committee on Accountability and Oversight met to review the Report of the Auditor General to the NWT Legislative Assembly for the year 1999 on April 2 through April 3, 2001.
- The first day involved briefings by the Committee analyst and staff from the Office of the Auditor General on issues raised in its report. Staff from the Auditor General's Office included Mr. Ronald C. Thompson, Assistant Auditor General; Mr. Roger Simpson, Principal; and Mr. Shawn Vincent, Legislative Auditor.
- A public meeting was held on April 3, 2001, Committee Members took the opportunity to raise issues with witnesses that came before the Committee. The list of witnesses included Mr. Lew Voytilla, Comptroller General; Mr. Kelsey Scott, Analyst, Financial Management Board Secretariat (FMBS); Ms. Debbie Delancey, Associate Deputy Minister, Health and Social Services; Mr. Warren St. Germaine, Director of Corporate Services, Health and Social Services; and Mr. Fred Koe, President, Northwest Territories Development Corporation.

Public Accounts Issues

- Public Accounts are the audited consolidated financial statements of a government. The consolidated financial statements represent the financial position of the Government of the Northwest Territories.
- The Committee and the Auditor General noted that the Government's Public Accounts and most of our territorial corporations' annual reports are rarely tabled in a timely manner. The public and Members of the Legislative Assembly have a need for timely, accurate and relevant information on the financial condition of the Government, so they can effectively hold the Government accountable for the way in which it manages and spends public money.

- The Standing Committee on Accountability and Oversight conducted an interjurisdictional survey to determine if Public Accounts for the fiscal year 1998-1999 have been submitted in a timely manner and, whether other Canadian jurisdictions included unaudited statements which may accelerate the tabling process. Of the jurisdictions surveyed in Exhibit 1.0, only Alberta and the Northwest Territories required audited statements without exception. As of June 4, 2001, the results are as follows:

<u>Exhibit 1.0</u>	
<u>Interjurisdictional Survey</u>	
<u>Tabling Dates of 1998-1999 Public Accounts</u>	
<u>Jurisdiction</u>	<u>Date Tabled</u>
Northwest Territories	30-June-00
Yukon	01-Nov-99
British Columbia	09-May-00
Alberta	Departments table individually.
Saskatchewan	Vol. 1 & 2: 07-Dec-99
	Financial Statements Compendium Parts A & B tabled: 26-May-00
Manitoba	Vol. 1-3: 30-Nov-99 Vol. 4: 03-Aug-00
Ontario	15-Oct-99
New Brunswick	Not formally tabled.
Nova Scotia	15-Dec-99
Prince Edward Island	vol. 1: 07-Dec-99 vol. 2: 14-Feb-00
Newfoundland	14-Dec-99

- The Committee noted that the Northwest Territories tabled its 1998-1999 Public Accounts fifteen months after their March 31, 1999 year-end. Only Manitoba tabled their 1998-1999 Public Accounts later than the Northwest Territories.

An interjurisdictional survey of the 1999-2000 Public Accounts was also conducted, and is included in Appendix C of this report. As of June 4, 2001, jurisdictions that tabled later than the Northwest Territories, which tabled on February 27, 2001, were Prince Edward Island, which tabled on March 23, 2001; Nova Scotia which tabled its final Public Accounts component on April 4, 2001; and Nunavut and British Columbia which have not yet tabled their reports. .

- In recognition of the additional efforts required to improve the timely submission of the Public Accounts, the Auditor General's Office suggested that a progressive approach be taken. For example, the 2000-2001 Public Accounts may be submitted by October 31, 2001 and in the succeeding year by September, 2002 and so on. Committee Members note that the tabling of the Public Accounts prior to review of the Government's Business Plans would be beneficial.

The Standing Committee on Accountability and Oversight and the Auditor General's Office encourage the Government to increase the readability of its Public Accounts; and to regularly produce a straight forward and user-friendly document based upon performance indicators that will give the public and Members of the Legislative Assembly a clearer picture of where this Government stands financially. The Government's Comptroller General Office, which is responsible for the compilation of our Public Accounts, agreed.

In light of these significant reporting and tabling issues, the Standing Committee on Accountability and Oversight, upon the advice of the Auditor General's Office, made the following recommendations:

Recommendation #1

The Standing Committee on Accountability and Oversight expects the Government to immediately adopt a progressive approach to the timely tabling of its Public Accounts by having:

- (a) the 2000-2001 Public Accounts ready for tabling by October 31, 2001;***
- (b) the 2001-2002 Public Accounts ready for tabling by September 30, 2002;***

- (c) the 2002-2003 Public Accounts ready for tabling by August 31, 2003;
(d) and in subsequent years, to have the Public Accounts ready for
tabling by no later than August 31 of the same year.*

Recommendation #2

*The Government of the Northwest Territories regularly produce a brief,
timely, accurate and straight forward document that incorporates
performance indicators based upon data included in the Public
Accounts to report the financial health of the Government.*

Furthermore, the document must:

- 1. Be published once a year initially;*
- 2. Be user-friendly; and*
- 3. Use the same set of indicators each year.*

Compliance With Authority

- The Standing Committee on Accountability and Oversight stated in order to improve the effectiveness of the Government's overall Third Party Accountability Framework, there must be compatible and user-friendly information databases and easy-to-use communication linkages within and between the Government and its third party program and service providers.

Committee Members are also of the position that an effective Third Party Accountability Framework combined with a cost-effective procurement policy would contribute to increased levels of compliance with the *Financial Administration Act (FAA)*.

- The Auditor General noted that in the past few years, there has always been at least one department that has overspent.

The Auditor General noted three instances of non-compliance with authority. These instances are described on the next two pages.

Health and Social Services

- The *FAA* states a department cannot spend more than its approved budget, including supplementary appropriations. Any over-expenditures are in violation of the *FAA*.

The Standing Committee on Accountability and Oversight expressed concern that the Department of Health and Social Services has repeatedly overexpended its budget for the same reasons every year. These reasons are increases in Non-Insured Health Benefits, Out of NWT Hospitals, Physician Services, Children in Care programs, and Independent Living.

- The Auditor General's Office noted that these expenditures could be avoided or minimized if the Department incorporated models or made educated assumptions that take into account potential or anticipated expenditures. The Auditor General added that the Department should extend their outlook and plan in advance of expected expenditures. However, the Department has repeatedly replied that it does not know the full extent of all its expenditures until "all the bills are in".

Pay Equity

- The Government of the Northwest Territories accrued \$25,000,000 in 1997-1998 and another \$8,000,000 in 1998-1999 as an estimated provision to settle the pay equity dispute. However, in accruing the provision, the Government did not comply with the authorization process as set out in the *FAA*, which requires the Government to request a supplementary appropriation within 15 days of tabling its Public Accounts, which it did not in either year.

The Auditor General's Office recognized the actions of the Government were based on practicality, but believes the Government should have adhered to the *FAA* and obtained the necessary authority. Although this was primarily a technical issue, the Auditor General's Office and the Standing Committee on Accountability and Oversight encourage the Government to either follow the *FAA* in the future or prepare amendments to the *Act* to better reflect the actual operating environment.

- During the recent review of the Government's Main Estimates for 2001-2002, the Government reported an 83% settlement rate or \$27,390,000. The Government commented that, close to a 100% acceptance rate could be achieved if they could locate all remaining employees.

Northwest Territories Development Corporation (DevCorp)

- The DevCorp may subsidize its subsidiaries' operating costs based on jobs created directly or indirectly, up to an amount prescribed by regulations under the *NWT Development Corporation Act*. Until recently, no such regulations existed. Since 1989, the Financial Management Board (FMB) had set an upper limit of \$10,000 per annum per job created.

The *Act* also allowed the DevCorp to make an initial investment in a subsidiary based on jobs created directly or indirectly. The FMB had set the initial investment limit at \$100,000 per job created.

The Committee was informed that regulations are now in place, but they allow \$25,000 in annual contribution per job created, a significant increase from the previous \$10,000 as the upper limit per annum per job; and, initial investment limits per job created remain at \$100,000 per job created.

- The Corporation for the fiscal year 1998-1999 was not in compliance with the *FAA*, as it did not collect information on jobs to demonstrate that subsidies did not exceed the maximum set by the FMB. The Auditor's Report on the financial statements for the years ended March 31, 1997 and 1998 was qualified for the same reasons.
- The Standing Committee on Accountability and Oversight and the Office of the Auditor General noted that the DevCorp has undergone a complete turnover of senior management in April 1999, and the current management is making progress on correcting past reporting and management difficulties. The Committee Members encourage the DevCorp management to continue its efforts to diligently meet its mandate.

Public Private Partnerships (P3)

- Originally, the Government planned to complete seven P3 projects in the west. The private sector would build the required facility and the Government would lease it back with a buyout option at the end of the lease term.
- However, only the student family housing facility in Fort Smith has been completed, and the remaining projects have been determined by the Government to be unsuitable for the P3 approach. From the Fort Smith project, the Government has learned that a

P3 approach does not necessarily represent cost savings or value for money. The Auditor General's report concluded that the P3 project will cost the taxpayers more money than if the Government had built and operated the facility itself.

- The Government has halted its use of the P3 approach and will take the conclusions of the Auditor General into consideration if it ever considers using the P3 approach again. The Standing Committee on Accountability and Oversight supports the Government's decision to put a moratorium on new P3 projects.
- Finally, the Committee also asked the Government if any proponents were paid back on cancelled P3 projects. Committee Members were informed that fees to P3 consultants totaled \$900,000 and the proponent involved in the Inuvik Hospital P3 project was compensated in the amount of \$40,000.

Department of Health and Social Services: Alternative Service Delivery and Accountability

Department and Boards

- There has been a shift in roles between the Department of Health and Social Services and health and social services boards. Boards are responsible for delivering programs, while the Department is responsible for policy, monitoring and evaluation. Part of this change involves increased financial contributions to boards, which requires an effective third party accountability framework for boards and non-governmental organizations involved in delivering health and social services.
- Committee Members stated that although much of the responsibility for the delivery of health and social services has been devolved to the board and agency levels, the Government, the Department of Health and Social Services, Members of the Legislative Assembly and, most importantly, the public need to know if they are receiving value for money.

Third Party Accountability Framework and Knowledge Management Strategy

- Members of the Standing Committee on Accountability and Oversight suggested that the Government establish linkages between their Third Party Accountability Framework and their Knowledge Management Strategy (KMS). The KMS is a Government of the Northwest Territories strategy consisting of a review of

information technology organization and operations within the government and boards and agencies. The Standing Committee is of the position that accurate, coordinated and well-managed information databases and communication linkages will contribute to increased effectiveness for the Department of Health and Social Services as well as improving third party accountability.

Budgeting and Evaluation

- A number of territorial boards of health and social services are in a deficit situation. At the time of the public review of the 1999 Auditor General's Report on Other Matters on April 3, 2001, the cumulative net deficit of all health and social services boards was \$3,100,000. Members of the Standing Committee on Accountability and Oversight are especially concerned whether there will be an effect on the levels of programs and services available at facilities managed by boards that have incurred deficits. Further, Committee Members expressed concern that funding to boards are linked to their traditional spending patterns, rather than tied to actual program and service requirements.
- Committee Members stated that funding concerns must be linked to any Third Party Accountability Framework. Budgeting and evaluation can be enhanced with better coordination of the different information databases used by various boards and the Department. Without a uniform system, Committee Members note it is difficult to obtain accurate and timely information. The Standing Committee on Accountability and Oversight note some health and social services boards have gone entire years without an approved budget in place.
- The Auditor General also noted that the boards' inability to produce a timely budget may be compounded by the lack of a uniform accounting system. The Standing Committee on Accountability and Oversight concurred with the Auditor General and in addition, believe that a budget must be established and reviewed prior to the annual allocation of funding for each board.
- The Department of Health and Social Services budget represents almost 25% of the Government of the Northwest Territories overall spending. Committee Members stated that given our limited revenue growth, program and service demands in other areas such as education and housing, and an increasing accumulated debt, responsible budgeting and evaluation and an effective Third Party Accountability Framework become increasingly important.

The Standing Committee on Accountability and Oversight is of the position that the budgeting, funding, and evaluation, as well as the delivery of programs and services, are a shared responsibility between the Department and its boards of health and social services. The Committee noted that the boards and the Department do not operate in isolation.

- The Standing Committee on Accountability and Oversight further notes, that ultimately, the Government of the Northwest Territories is accountable for the financial health of the Department and its boards of health and social services; and at the end of the day, the territorial Government is responsible for the delivery of health and social services to the people of the Northwest Territories.

Use of Consultants

- The Standing Committee on Accountability and Oversight expressed concern over the number of consultants procured by the Department of Health and Social Services. Committee Members stated that various consultants through previous Governments and department administrations have studied the same problems repeatedly. The Standing Committee would like to see less examination of the problems and more implementation of recommendations from previous studies. The problems and solutions have not changed, just their relative magnitude. While the Department waits for the results of its most current consultation effort, life goes on. In many cases, these consultation projects have been sole-sourced to southern contractors, even though in some cases, northern consultants are available. In short, the Standing Committee on Accountability and Oversight would like to see more concrete results rather than more consultants' reports.

Northwest Territories Development Corporation

New Management

- The Standing Committee noted that the NWT Development Corporation ("DevCorp") underwent a complete turnover of senior management in April 1999. The investment decisions referred to in this and the Auditor General's report were all made by the previous management.

The Committee Members recognize efforts by the current management to rectify problems at the DevCorp and acknowledge that most of the difficulties were due to the previous management. As a result, the Standing Committee on Accountability and

Oversight encourages the Northwest Territories Development Corporation to continue vigilant efforts to resolve existing difficulties and deliver its mandate.

Subsidiaries

- The Auditor General's Office noted that the current management had also inherited some subsidiaries from the old Department of Economic Development and Tourism and the original Development Corporation. The Auditor General added that the current management is trying to maintain those original businesses, while at the same time trying to develop new ones.

The Committee Members noted the DevCorp originally had a number of social objectives, such as investment in high-risk ventures, and job creation in small, remote communities and regions.

Committee Members suggested that subsidiaries with social objectives, should be measured differently than those subsidiaries with strictly business objectives. This would improve the accountability process.

- The Committee added that if management and technical assistance programs and services were readily available to DevCorp businesses, it would likely result in a greater number of financially successful subsidiaries. Under the current DevCorp structure, once financial subsidies are transferred to their respective subsidiaries, the Government's responsibilities are considered concluded.

Role of DevCorp

- Committee Members and Mr. Fred Koe, President of the Northwest Territories Development Corporation, discussed the role of the DevCorp at length. In the end, the Standing Committee agreed that until the Government's initiative to examine the potential for combining the Northwest Territories Business Credit Corporation (BCC), the Business Development Fund (BDF) and the Northwest Territories Development Corporation is concluded, it would not be appropriate to recommend structural change. The Committee expects to be briefed by the Government as soon as the study is concluded.

Conclusion

- The Standing Committee on Accountability and Oversight requests that the Executive Council table a comprehensive response to this report within 120 days in accordance with Rule 93(5) of the Rules of the Legislative Assembly.

Guide to Appendices

Appendix A

- Appendix A of this report is the Standing Committee on Accountability and Oversight's follow-up to their review of the Report of the Auditor General to the Northwest Territories Legislative Assembly for the Years 1997 and 1998.
- Recommendations arising from the Committee's review of the 1997/1998 Auditor General's Report are listed along with their respective Government responses. The Committee, as part of its follow-up process, made subsequent recommendations when the government response was not adequate.
- The Standing Committee expects the Government to follow-up on all recommendations in this report, including the subsequent recommendations outlined in Appendix A. Furthermore, we expect the Government responses to provide the Committee with action plans incorporating benchmarks and performance indicators as well as regular progress reports on the action plans.

Appendix B and C

- The Standing Committee requested several information items from the Government to better assist Committee Members with its evaluation of the Auditor General's report for 1999. The information items are listed in Appendix B.
- Appendix C is an interjurisdictional survey of tabling dates for the 1999-2000 Public Accounts in most other jurisdictions across Canada, and serves as additional reference material for Exhibit 1.0 on page 2 of this report.

Appendix A

Follow-up to the Review of the 1997 and 1998 Auditor General's Report

Background

- The Standing Committee on Accountability and Oversight reviewed the Report of the Auditor General on Other Matters for the Years 1997 and 1998 from September 26 through 28, 2000. The Committee made several recommendations to the Government based on its review of that report. The Government considered the Committee's recommendations and submitted responses.
- The Committee's recommendations arising from its review of the 1997 and 1998 Auditor General's Report are listed below, along with their respective Government responses. As part of its regular follow-up process, subsequent recommendations were made by the Committee where the Government response received was not sufficient to meet the initial recommendation. The Standing Committee expects the Government to follow-up on all recommendations in this report, including the subsequent recommendations outlined below.

Recommendations, Responses and Subsequent Recommendations

- 1. The Standing Committee recommends that the present Financial Management Board's Record of Decision setting the limits for subsidies issued by the Northwest Territories Development Corporation be made into regulations by December 31, 2000.**

Government Response

The Cabinet approved the regulations for the Northwest Territories Development Corporation on December 11, 2000 and these were put into force on December 12, 2000.

During the review, the Standing Committee also asked the DevCorp for a definition of a "job" to ensure that subsidies to subsidiaries, which are based on the number of jobs created, are accounted for properly.

In its letter of April 12, 2001, the Financial Management Board informed the Committee that it is working with the DevCorp to finalize the definition of a “job”. The FMB will provide the Committee with the final definition when it is approved. FMB hopes that this will occur in early May.

Committee Comment

The Committee is still waiting for this information.

- 2. The Standing Committee recommends that the *NWT Business Credit Corporation Act* be reviewed to make appropriate information on loans available to the public where such information will not jeopardize a business; and**

Further, that the *Act* be changed to allow for information on bad debts to become public after a suitable period of time.

Government Response

The Financial Management Board has requested the Minister responsible to implement a process requiring the NWT Business Credit Corporation (BCC) to disclose non-proprietary information to the Legislative Assembly. This information may include client names and the value of any outstanding loans. As it would not be possible to enforce such a requirement retroactively, the Government stated that this policy may be applied in the future.

The BCC provides information annually in its annual report respecting loans in excess of \$20,000, which are written off or forgiven. The report is tabled annually in the Legislative Assembly.

Committee Comments

As part of the follow-up process, the Standing Committee on Accountability and Oversight as part of its review of the Auditor General’s Report for 1999 makes the following recommendation,

Subsequent Recommendation #1

The Minister responsible for the NWT Business Credit Corporation, implement a process that would require the NWT Business Credit Corporation to disclose non-proprietary information to the Legislative Assembly.

- 3. The Standing Committee recommends that the *Financial Administration Act* be reviewed to address requirements for accountability frameworks, monitoring and tracking systems, and more tools for ensuring compliance with policies, regulations, directives and procedures.**

The Committee was concerned over the Government's inability to take effective action when a department or territorial corporation did not follow proper procedures. Ministers and their Deputy Ministers are ultimately responsible for their departments.

The Auditor General added that there are limited tools in government to ensure proper adherence to procedures.

Government Response

The Deputy Minister (DM) performance appraisals are now directly linked to their respective departmental business plans and departmental results reports. General performance provisions are contained in the DM employment contracts and require an annual performance agreement between the Premier and the DM. The result is a direct link between performance and pay.

Committee Comments

The Government's response to this recommendation was incomplete. Therefore, the Standing Committee on Accountability, as part of its review of the Auditor General's Report for 1999 makes the subsequent recommendation as part of the Committee's follow-up process:

Subsequent Recommendation #2

The Standing Committee on Accountability and Oversight expects the Government to revisit Recommendation #3 from the Standing Committee on Accountability and Oversight's Report on the Review of the Auditor General to the Legislative Assembly for the Years 1997 and 1998 and address these outstanding issues:

- (a) make a commitment to review the *Financial Administration Act* in respect to this recommendation;***
- (b) address requirements for accountability frameworks, monitoring and tracking systems; and***
- (c) adequately address compliance issues.***

- 4. The Standing Committee recommends that it be a condition for all future contribution agreements to include a monitoring and reporting system to ensure compliance with GNWT objectives; and**

Further, that the *Financial Administration Act* be reviewed to address requirements for accountability frameworks, monitoring and tracking systems, and more tools for ensuring third party compliance with GNWT objectives.

The Committee had noted that there have been changes in the structure of Government and the methods by which it delivers its programs. The Comptroller General remarked that upwards of 50% of the territorial Government's budget is now delivered by third parties. The Standing Committee is concerned existing systems and procedures to monitor third party compliance with conditions of their contribution agreements are not adequate. Monitoring of compliance with the conditions of the contribution agreements is important to ensure that the intended results are achieved.

In its response to the 1995 report of the Auditor General, the Financial Management Board Secretariat indicated that legislative changes to the *Financial Administration Act* may be considered in order to improve third party accountability. To date these changes have not been made.

Government Response

The Government replied that once its Third Party Accountability Framework is completed, it will be implemented subject to legislative requirements as applicable. Any legislative proposals would have to be prepared by October 2001.

- 5. The Standing Committee recommends that the Legislative Assembly request the Auditor General for Canada conduct an independent review of Government contracting to ascertain the extent of risk to the Government.**

Government Response

It is up to the Auditor General whether to undertake any requested review. The Government does not know the status of the Legislative Assembly's request. Consequently, the Government's internal Audit Bureau was requested to perform a procurement review. As part of this review, an expert, Mr. Michael Asner reviewed current Government practices.

The Comptroller General for the Government stated that a study of best practices had been completed and reforms would be presented to the Financial Management Board for consideration.

Committee Comment

The Committee looks forward to receiving the Asner Report once it is completed. The Committee also expects to receive a copy of the best practices study mentioned by the Comptroller General; and a briefing on what components have been adopted by the Government.

- 6. The Standing Committee recommends that the Government address the recommendations regarding environmental clean-up and related restoration costs presented in the Report of the Review of the Report of the Auditor General to the Northwest Territories Legislative Assembly for the Year Ended March 31, 1996.**

Government Response

Departments and corporations are required to give an update on their environmental liabilities. Departments that already have a program of inspection will be requested to complete site inspections by the end of 2002-2003.

Departments that do not have a program of inspection, will have until 2002-2003 to establish such a program, and an additional year to complete assessments for remedial action. However, the Government stated that this is contingent upon FMB and Standing Committees approving adequate funding.

Committee Comment

The Standing Committee continues to be concerned about the Government's outstanding environmental liabilities and in the interest of accountability, will continue to pursue this issue with the Government.

- 7. The Standing Committee recommends that the Government develop an action plan for presentation to the Standing Committee on Accountability and Oversight, that deals with the recommendations raised in the Report of the Auditor General to the Legislative Assembly for the Years 1997 and 1998 and the recommendations in this report; and**

Further, that the action plan contains benchmarks, an accountability framework and firm timelines.

Government Response

The Government's March 6, 2001 document, Comprehensive Response to Committee Report 4-14 (3) addresses this motion and provides timelines where they have been established.

Committee Comments

The Standing Committee, as part of its review of the Auditor General's Report for 1999 makes the subsequent recommendation as part of the Committee's follow-up process:

Subsequent Recommendation #3

The Standing Committee on Accountability and Oversight recommends that the Government identify action plans, benchmarks and firm timelines in its management responses to all recommendations raised in subsequent reports of the Auditor General.

Appendix B

Bring Forward List From the Review of The 1999 Auditor General's Report

Bring Forward List

- During its review of the Auditor General's Report for 1999, the Standing Committee on Accountability and Oversight requested the following information items from the Government:

- (a) Guidelines for decision making for negotiated contracts.

The current guidelines for the use of negotiated contracts were provided:

1. "Guidelines for Submissions Recommending Negotiated Contracts"; and
2. "Decision Inputs and Disclosure Requirements for Negotiated Contracts".

The development of a formal policy on negotiated contracts is currently underway.

- (b) Statistics on the types of contracts used including: total dollar amounts awarded under each contract type and how often each contract type is used.

Received.

- (c) A copy of the BIP review when completed.

The responsible department, the Department of Resources, Wildlife and Economic Development (RWED), will provide the Committee with a copy of the report once it is completed. The Department expects the final report to be submitted by mid-May and a summary of the comments received will be posted on the RWED website.

- (d) Schedule of stakeholder consultations by BIP review group.

Received.

- (e) Instances when DevCorp exceeded established limits for operating subsidies; and
- (f) Rationale for Arctic DevCorp increasing \$10,000 maximum operating subsidy per annum to \$25,000.

Received.

(g) Rationale for Aurora College adopting June 30 as their year-end.

Awaiting response.

- (h) Update on Cuff Report.

Received.

Other Information

Public Accounts

- The Secretary of the Financial Management Board in his April 12, 2001 letter to the Committee advised that:

“We have resumed discussions with officials from our consolidated entities and the Office of the Auditor General regarding possible ways of shortening the time required to complete the GNWT’s annual audited financial statements.

We will report back to the committee once any decisions have been made on changing the existing process.”

Appendix C

Tabling Dates of 1999-2000 Public Accounts

<u>Interjurisdictional Survey</u> <u>Tabling Dates of 1999-2000 Public Accounts</u>	
<u>Jurisdiction</u>	<u>Date Tabled¹</u>
Northwest Territories ²	27-Feb-01
Nunavut ²	Not tabled yet.
Yukon	30-Oct-00
British Columbia ²	Not tabled yet.
Alberta	Departments table individually.
Saskatchewan	Vol. 1: 25-July-00 Vol. 2: 27-July-00
Manitoba	20-April-00
Ontario	15-Oct-00
New Brunswick	Not formally tabled.
Nova Scotia ²	Vol. 1 & 2: 14-Dec-00 Supplementary: 04-Apr-01
Prince Edward Island ²	vol. 1: 20-Dec-00 vol. 2: 23-March-01
Newfoundland	06-Dec-00

Notes:

1. Information accurate as of June 4, 2001.
2. Jurisdictions that filed their Public Accounts in its entirety later than the Northwest Territories (February 27, 2001) were Prince Edward Island (March 23, 2001), Nunavut (not tabled yet), Nova Scotia (April 4, 2001) and British Columbia (not tabled yet).