

Summary of General Laws – For Boards of Directors in the Treasury Board Sector

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Introduction

This Appendix is intended for directors of [public agencies](#) in the Treasury Board Sector to assist them in understanding how general laws affect their roles, responsibilities and duties. Directors of the [Crown Investments Corporation of Saskatchewan](#) (CIC) and its subsidiaries should contact CIC for assistance in this regard.

There is a fundamental distinction between what individuals may do, and what governments and government-established bodies may do. Unless laws prevent them from doing so, individuals have the freedom to act as they wish. Government can only act if there are laws in place that provide it with the authority to do so.

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Government organizations are subject to enabling legislation. Enabling legislation establishes the organization, sets out its powers and duties and provides for the appointment of the board. Government organizations are also subject to applicable general laws. General laws provide broad powers and duties to government officials and groups, which affect the roles, responsibilities and duties of directors of government boards.

To understand how general laws affect their roles, responsibilities and duties, directors must understand the complex governance environment that they are part of. For information on the form and structure of government, refer to the Financial Administration Manual (FAM), [Section 1000 Form and Structure of the Government](#). For information regarding accountability processes, refer to [Section 1200 Role of the Legislature to Control Public Money](#) (e.g., [Legislative Assembly](#), [Provincial Auditor](#)). Refer to [Section 1300 Government Management and Control](#) for descriptions of government officials and groups, such as the [Lieutenant Governor in Council](#), [Treasury Board](#), the Minister of Finance, the [Provincial Comptroller](#) and the [Provincial Archives of Saskatchewan](#). More detail with respect to the powers and duties of Treasury Board and the Provincial Comptroller is found in [Section 1400 Financial Management and Control](#). Refer to [Appendix G General Laws](#) for a list and description of some general laws.

This Appendix is intended to assist directors by consolidating, interpreting and communicating the broad powers and duties provided to government officials and groups through provisions of some general laws. Provisions are consolidated and grouped by type of activity (e.g., financial, reporting, auditing, investing) and by the recipient of that power or duty (e.g., the Lieutenant Governor in Council, Minister of Finance). The legislation that provides the power or duty is referenced following the provision (i.e., in parentheses and in abbreviated form). Links to definitions in [Appendix E Glossary](#) are included for convenience.

The contents of this Appendix are provided as general information. This Appendix does not provide a comprehensive discussion of the provisions of general laws. In addition, the contents of this Appendix are not to be accepted or construed as a substitute for the provisions of legislation.

The information presented is not specific to any particular agency. The actual applicability of the provisions of various general laws to any particular agency depends on whether it is the type of agency within the scope of that particular provision and also upon the particular legislation creating and governing the agency. The board of directors of each public agency would have to be advised by the management of and legal advisors to the particular agency with respect to the extent of the applicability of the various general laws to their particular agency.

To the extent that there is inconsistency between these general laws and the specific enabling legislation for the public agency, the specific enabling legislation will usually govern, except where the general provision is stated to override other Acts. However, the provisions of general laws do not necessarily preclude the application of other provisions of other Acts. Directors should consult their legal counsel for advice.

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Abbreviations of Acts are as follows:

[*The Archives and Public Records Management Act \(APRM\)*](#)
[*The Crown Corporations Act, 1993 \(CC\)*](#)
[*The Crown Employment Contracts Act \(CEC\)*](#)
[*The Executive Government Administration Act \(EGA\)*](#)
[*The Financial Administration Act, 1993 \(FA\)*](#)
[*The Freedom of Information and Protection of Privacy Act \(FOI\)*](#)
[*The Legislation Act \(Le\)*](#)
[*The Legislative Assembly Act, 2007 \(LA\)*](#)
[*The Lobbyists Act \(L\)*](#)
[*The Local Authority Freedom of Information and Protection of Privacy Act \(LAFOI\)*](#)
[*The Provincial Auditor Act \(PA\)*](#)
[*The Public Service Act, 1998 \(PS\)*](#)
[*The Public Works and Services Act \(PWS\)*](#)
[*The Purchasing Act, 2004 \(P\)*](#)
[*The Revenue and Financial Services Act \(RFS\)*](#)

All of the above Acts do not apply to all public agencies (e.g., the powers and duties provided by *The Crown Corporations Act, 1993 (CC)* apply to the Crown corporations that fall under that Act and the powers and duties under *The Legislation Act* apply to corporations continued or established by or pursuant to an enactment other than *The Business Corporations Act, The Non-profit Corporations Act, 1995, The Co-operatives Act, 1996, The New Generation Co-operatives Act, The Credit Union Act, 1998* or *The Crown Corporations Act, 1993*). Acts must be referenced to determine the extent of their applicability to a particular agency.

Corporate Powers and Duties

Corporations:

- have perpetual succession (Le 2-38(1), CC-20);
- may sue and be sued in their corporate name (Le 2-38(1)(a), CC-19(1));
- may contract in their corporate name (Le 2-38(1)(b), CC-19(2));
- may have a seal and change the seal (Le 2-38(1)(c), CC-21));
- may regulate their affairs (Le 2-38(1)(e);
- have moneys and profits, which are the property of the Crown and are for all purposes including taxation deemed to be property of the Crown (CC-17(3));
- may sue with respect to any tort and be sued with respect to liabilities in tort to the extent the Crown is subject pursuant to [*The Proceedings Against the Crown Act, 2019*](#), subject to any limitations in enabling legislation (CC-22);
- may purchase liability insurance for an officer or director (Le 2-40(5), CC-48(3)); and
- may require any of its employees who receive or disburse moneys or who handle goods on its behalf to be bonded in any manner and in the amount that it requires (CC-28).

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Board of Directors:

- manages the corporation (CC-23(1));
- must act honestly and in good faith with a view to the best interests of the corporation (Le 2-39(1)(a)) while taking into account its public policy and business objectives (CC-46(1)(a));
- must exercise reasonable care and attention in the performance of their duties (Le 2-39(1)(b), CC-46(1)(b));
- must comply with legislation governing the agency (Le 2-39(1)(c), CC-46(1)(c));
- must disclose conflict of interest situations relating to proposed contracts with the agency and abstain from voting on any resolution to approve such a contract, unless the contract relates primarily to the director's remuneration or to the indemnification of officers or directors (Le 2-41, CC-47);
- hold office at pleasure for a term not greater than three years and notwithstanding the expiry of the term, continue to hold office until a successor is appointed (CC-14(4));
- may appoint committees and fix their remuneration and allowances for expenses (CC-24);
- may employ officers and employees and determine their duties, conditions of employment and remuneration (CC-25(1));
- may appoint or engage professional, administrative, technical or clerical personnel and determine salaries and other remuneration (CC-25(4));
- may establish a superannuation, group insurance or other pension, superannuation or employee benefit program (CC-26(1)).

Lieutenant Governor in Council:

- appoints one or more persons of which the corporation (board of directors) is to consist (CC-14(3));
- may designate one member of the board as chairperson and one other member as vice-chairperson (CC-23(4));
- may designate the location of the head office (CC-18);
- may create a [Treasury Board Crown corporation](#) (CC-14(1));
- may wind up and dissolve a [Treasury Board Crown corporation](#) and dispose of its assets and deal its liabilities and obligations (CC-16);
- may designate a [CIC Crown](#) as a [Treasury Board Crown](#) (CC-14(7) and vice versa (CC-11(8));
- may designate a corporation that is wholly owned by the Crown and that is created or continued pursuant to an Act as a [designated Treasury Board Crown](#) (CC-36(d.1));
- may designate employees of a [Treasury Board Crown corporation](#) as employees to whom [The Public Service Act](#), [The Public Service Superannuation Act](#) and [The Superannuation \(Supplementary Provisions\) Act](#) are to apply (CC-27).

Crown Employment Contracts

Directors should be aware that:

- every [Crown employment contract](#) (i.e., contract entered into by a Crown employer in which a person enters into an employee-employer relationship with the Crown employer) is a public document and is available for public disclosure (CEC-4); and
- every permanent head and every [Crown employee](#) who reports directly to the permanent head is to file a true copy of his or her own [Crown employment contract](#) with the [Clerk of the Executive Council](#) and the Clerk of the Executive Council is to make these copies available for public inspection during normal office hours (CEC-5).

Board Remuneration¹

Directors should be aware that:

- the power to appoint a public officer² includes the power to fix the term of office, terminate the appointment of or remove or suspend the public officer, reappoint or reinstate the public officer, and fix, vary or terminate the public officer's remuneration and expenses (Le 2-33). However, Treasury Board policies for board remuneration and expenses are found in [Section 5005 Per Diem Rates \(Boards, Commissions and Committees\)](#) and [Section 5010 Travel and Other Expense \(Boards, Commissions and Committees\)](#) of the Financial Administration Manual (FAM).

Treasury Board Policies

Treasury Board:

- may make orders and directives with respect to matters for which it is responsible (e.g., the finances, the administrative policy and management practices and systems, and the accounting policies and practices of the Government of Saskatchewan) (FA-5(a));
- may designate a [public agency](#) that is to be subject to its orders and directives (FA-5(d) – overriding provision); and
- may direct any person receiving, managing or disbursing [public money](#) to keep any books, records, or accounts it considers necessary (FA-5(e)).

¹ This applies to all boards, whether or not they are corporations.

² Public officer, as defined in *The Legislation Act*.

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Provincial Comptroller:

- ensures, as far as practicable, compliance with Treasury Board orders and directives (FA-10(1)(e));
- may issue directives to ministries and [public agencies](#) detailing the manner in which Treasury Board directives are to be complied with (FA-10(2));
- is entitled to free access to files, documents, and records relating to the accounts of ministries and [public agencies](#) (FA-11(1)(a) – overriding provision);
- is entitled to require and to receive from ministries, [public agencies](#) and revenue officers, any information, reports and explanations (FA-11(1)(b) – overriding provision); and
- may station staff in a ministry or [public agency](#) (FA-11(2) – overriding provision).

Directors should be aware of the following:

- The applicability of the Treasury Board policies and Provincial Comptroller directives are summarized in [Section 1500 Applicability of the Financial Administration Manual](#) of FAM. [Appendix B Public Agencies](#) is a list of public agencies.
- A [Treasury Board Crown corporation](#) is subject to the orders and directives of Treasury Board (CC-14(6)).

Banking

Treasury Board:

- may authorize any moneys not otherwise required to be paid into the [General Revenue Fund](#) (GRF) to be deposited in the GRF on any terms and conditions Treasury Board may set, including the payment of interest on those moneys (FA-20).

Minister of Finance:

- may establish, maintain or close accounts in the name of the Crown with any financial institution on any terms the minister considers appropriate (FA-21).

Directors may refer to FAM sections for further information:

- [Section 3305 Holding Money in the GRF through Consolidated Offset Balance Concentration \(COBC\)](#);
- [Section 3310 Holding Money in the GRF \(Other MIDAS Entities\)](#);
- [Section 3315 Terms and Conditions for Moneys held in the GRF](#);
- [Section 3605 Approval of Bank Accounts](#);
- [Section 3610 Controls over Bank Accounts](#); and
- [Section 3615 Bank Account Interest and Charges](#).

Appropriations and Grants from the GRF

Minister of Finance:

- pays [appropriations](#) in the amounts and at the times requested by [Crown corporations](#) and agreed to by the Minister (CC-38(2));
- may make grants to a [Crown corporation](#) to assist in funding its net operating loss for a fiscal year (unused amounts must be returned) (FA-34).

Repayment of Surplus

Lieutenant Governor in Council:

- may require all or part of an [appropriation](#) received that is in excess of a [public agency's](#) needs for a fiscal year be repaid to the Minister of Finance (FA-35 – overriding provision);
- may require all or part of a surplus of a fund established by an Act, other than a trust or superannuation fund, be paid to the Minister of Finance (FA-36 – overriding provision).

Investments

Lieutenant Governor in Council:

- may appoint the Minister of Finance or other person to be the agent of a [Crown corporation](#) for the purposes of making or disposing of investments (CC-45(2)).

Minister of Finance:

- may arrange all details and do anything required when appointed as the agent of a [Crown corporation](#) for the purposes of making or disposing of investments (CC-45(3));
- may provide financial, investment and other related advice and services and charge a reasonable amount (FA-27); and
- may invest any part of the [General Revenue Fund](#) in any class of investments mentioned in [The Pension Benefits Regulations](#), in bonds, debentures, notes or other evidences of indebtedness issued by a [Crown corporation](#), or in any other class of investments authorized by the Lieutenant Governor in Council; and may dispose of those investments (FA-38).

Directors should be aware that:

- [public agencies](#) are authorized to make investments in any class of investments that are permitted for [General Revenue Fund](#) moneys (FA-43);
- Treasury Board may make orders governing investments of a [public agency](#), except for certain funds (e.g., Saskatchewan Auto Fund) (FA-8 – overriding provision);

- [Crown corporations](#) may invest any part of their capital or operating moneys in any security or class of securities that is authorized for the investment of [General Revenue Fund](#) moneys or that is authorized for the investment of those capital and operating moneys pursuant to their enabling legislation (CC-45(1)(a)); and may dispose of investments (CC-45(1)(b)).

Securities of Bodies Corporate

Directors should be aware that:

- any [Crown corporation](#) may acquire shares, bonds, debentures or other securities of any business organization (i.e., body corporate, organization, partnership, firm or other business), subject to the approval of the Lieutenant Governor in Council, and dispose of those securities (this does not apply to certain securities) (CC-29); and
- the member of the Executive Council responsible for the [Crown corporation](#) must table a copy of any contract pursuant to which the securities referred to above were acquired (CC-29(6)) unless the Minister deems it to be detrimental to the commercial interests of the Crown (CC-29(7.1)).

Borrowing

Lieutenant Governor in Council:

- fixes the sum over which a [Crown corporation](#) cannot borrow, unless the borrowing is for paying in whole or in part a previous indebtedness (CC-43(1)).

Directors should be aware that:

- [Crown corporations](#) may borrow moneys to meet their objects and purposes or exercise their powers (within the established borrowing limitation), subject to the approval of the Lieutenant Governor in Council (CC-40(1));
- [Crown corporations](#) may issue, bonds, debentures, or other securities for the purpose of exercising the above borrowing powers with the approval of the Lieutenant Governor in Council (CC-40(2)) and may dispose of the above bonds, debentures or other securities or pledge securities as collateral security, subject to the approval of the Lieutenant Governor in Council (CC-40(5));
- [Crown corporations](#) may borrow (within the established borrowing limitation) by way of temporary loans, subject to the approval of the Lieutenant Governor in Council (CC-41(1)) and may execute any cheques, promissory notes or other instruments that may be required in connection with the temporary loans (CC-41(2));
- [Crown corporations](#) may not borrow any moneys by the issue and sale of bonds, debentures, or other securities or by way of temporary loans or otherwise, where borrowing would cause the aggregate principal amount of the outstanding bonds, debentures or other securities and the outstanding temporary loans to exceed the sum fixed by the Lieutenant Governor in Council, unless it is for paying a previous indebtedness (CC-43(1));

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- interest and instalments of principal and all sinking fund and other debt service charges with respect to the securities issued are a first charge upon a [Crown corporation's](#) revenues (CC-42);
- [public agencies](#) may borrow from the GRF or from a financial institution by way of overdraft or line of credit, subject to other applicable provisions of [The Financial Administration Act, 1993](#) or any other Act (FA-44); and
- [public agencies](#) may not borrow without the prior approval of the Minister of Finance (FA-46(1)(a) – overriding provision);

Advances from the General Revenue Fund

Minister of Finance:

- may advance moneys out of the [General Revenue Fund](#) to a [Crown corporation](#) for its purposes in the amounts and on terms and conditions that may be determined by the Lieutenant Governor in Council (CC-39(1)) and may borrow within the Crown corporation's borrowing limitation on the credit of the Government of Saskatchewan with the Lieutenant Governor's approval (CC-39(2));
- may advance moneys out of the [General Revenue Fund](#) to any [public agency](#) in any amounts and on any terms and conditions that may be approved by the Lieutenant Governor in Council (FA-39);
- may advance (without any further [appropriation](#) by the Legislative Assembly) to any [Crown corporation](#), any amounts borrowed for the Crown and that may be approved by the Lieutenant Governor in Council (FA-48(1));
- pays from the [General Revenue Fund](#), moneys that are borrowed on the credit of the Government of Saskatchewan and the interest and other charges payable on those moneys and the principal, interest, premium, and other amounts payable on all securities issued for the purposes of borrowing (FA-53, 54, CC-39(5)); and
- is to be reimbursed by [Crown corporations](#) for all or the proportionate share of the charges and expenses incurred in borrowing moneys that are advances to them (FA-48(3)).

Lieutenant Governor in Council:

- may approve amounts and terms and conditions (FA-39, CC-39(1), FA-48(1));
- may cancel all or part, or amend the terms of advances, or transfer the obligation to another [public agency](#) (FA-40 – overriding provision); and
- may authorize the Minister of Finance to borrow moneys on the credit of the Government of Saskatchewan (FA-47(3), CC-39(2)).

Capital Market Activity

Directors should be aware that:

- [Crown corporations](#) may engage in any capital market activities³ (CC-45.1(2) and (3)) but the Lieutenant Governor in Council may restrict or limit capital market activities (CC-45.1(4)).
- [public agencies](#) may not engage in any capital market activity⁴ without the prior approval of the Minister of Finance (FA-46(1)(a) – overriding provision).

Guarantees

Lieutenant Governor in Council:

- may guarantee the payment of principal, interest and premium, if any, of any bonds, debentures or other securities issued by a [Crown corporation](#), a loan raised by a Crown corporation, or any indebtedness or liability (CC-44(1));
- may make any arrangements that may be necessary for supplying the moneys required to implement any guarantee and to advance the moneys from the [General Revenue Fund](#) (CC-44(5)).

Minister of Finance:

- or other officer of the Ministry of Finance that is designated by the Lieutenant Governor in Council, signs the above-mentioned guarantee (CC-44(3)).

Directors should be aware that:

- [public agencies](#) may not make guarantees for which the Government of Saskatchewan is liable without the prior approval of the Minister of Finance (FA-46(1)(b) – overriding provision); and
- the Minister of Finance makes a payment required under the guarantee from the [General Revenue Fund](#) (FA-62(1)).

Purchasing

Lieutenant Governor in Council:

- fixes the amount for the purchase or sale price of real property which, if exceeded, requires the prior approval of the Lieutenant Governor in Council (CC-31(4)).

³ Capital marketing activity, as defined in [The Crown Corporations Act, 1993](#).

⁴ Capital marketing activity, as defined in [The Financial Administration Act, 1993](#).

Directors should be aware that:

- a corporation may acquire, hold, and dispose of personal property (Le 2-38(1)(d));
- a [Crown corporation](#) may acquire, lease and dispose of property, subject to the Lieutenant Governor in Council's approval if the purchase or sale price of real property is greater than an established amount (CC-31); and
- a [Crown corporation](#) may enter into agreements to insure property or to insure against loss or damage to other persons or property (CC-32);

Director of Purchasing, Ministry of SaskBuilds and Procurement:

- acquires supplies required by [public agencies](#) (P-4) and may dispose of surplus supplies (P-5);
- may, on request, acquire or dispose of supplies for a public institution⁵ or participating jurisdiction⁶ (P-6).

Minister assigned responsibility for [The Public Works and Services Act](#):

- may acquire, by purchase, lease or otherwise, property for [public agencies](#) or public institutions⁷, develop, construct, alter, maintain, manage or operate property for and provide services, accommodation and facilities to [public agencies](#), public institutions or participating jurisdictions⁸ (PWS-4(2)).

Revenue

Lieutenant Governor in Council:

- may provide exclusive authority to the Minister of Finance, notwithstanding the provisions of any other Act that provide for the collection of [public money](#) other than taxes, to collect or control the collection of that public money (RFS-10(1) – overriding provision); and
- may provide exclusive authority to the Minister of Finance, notwithstanding the provisions of any other Act that provide for the assessment and collection of taxes, to assess and collect those taxes (RFS-10(2) – overriding provision).

Minister of Finance:

- may commence collection action to recover [public money](#) from a person who has failed to pay over the public money, has failed to account for the public money, or has failed to apply the public money for its intended purposes (FA-66, 67).

⁵ Public institution, as defined in [The Purchasing Act, 2004](#).

⁶ Participating jurisdiction, as defined in [The Purchasing Act, 2004](#).

⁷ Public institution, as defined in [The Public Works and Services Act](#).

⁸ Participating jurisdiction, as defined in [The Public Works and Services Act](#).

Set-offs

Directors should be aware that:

- the Crown and every [public agency](#) has the right to retain as a set-off, from moneys due or payable to a person by the Crown or a public agency: any amount the person owes to the Crown or public agency; any overpayment made by the Crown or public agency; or any outstanding advance made from the General Revenue Fund (FA-42 – overriding provision); and
- Treasury Board may make orders and directives regarding set-offs (FA-42(3)).

Federal/Provincial Agreements⁹

Directors should be aware that:

- a minister may enter into a federal-provincial agreement on behalf of an agency of the Government of Saskatchewan for any purpose under the minister's administration or for which the minister is responsible(EGA-21(2));
- if the Government or agency is liable to make any expenditure greater than \$50,000, before entering into the agreement:
 - the financial arrangements must be approved by the Minister of Finance(EGA-21(3)(a)); and
 - the Lieutenant Governor in Council must have authorized the minister to enter into the agreement and approved the terms and conditions (EGA-21(3)(b)).

Accountability

Legislative Assembly:

- or a committee of the Legislative Assembly, may summon any person as a witness and require that person to give evidence on oath or under affirmation and to produce any documents and things that the Legislative Assembly or committee considers necessary (LA-35(1)).

Lieutenant Governor in Council:

- may, on the recommendation of the President of the Executive Council, assign to ministers and transfer from one minister to another, the powers and responsibilities for administering certain Acts and certain portions of Acts (EGA-5); and
- may assign to Treasury Board matters additional to those for which Treasury Board is responsible (FA-4(f)).

⁹ This covers agreements for any purpose of provincial interest and in particular for the purpose of obtaining for Saskatchewan the benefits of any programs, arrangements or proposals involving joint participation by the Government of Saskatchewan and the Government of Canada.

Reporting

Directors should be aware of the following:

- Enabling legislation includes financial statement preparation and tabling requirements.
- Every [Crown corporation](#) must submit to their Minister, in accordance with *The Executive Government Administration Act*, a report on their business for their preceding fiscal year and a financial statement showing their business for their preceding year, in any form required by Treasury Board (CC-34(1)).
- Under *The Executive Government Administration Act*, a person who is required by an Act to prepare a document to be laid before the Assembly must submit the document to the person who is required by that Act to lay the document before the Assembly at least 30 days before the document must be laid before the Assembly (unless a shorter period is specified in their Act) (EGA-13(1)) and the person to whom a document is submitted tables documents within 120 days after the end of the period (EGA-13(2)).
- Treasury Board policy is found in [Section 2305 Approval of the Financial Statements of Government Entities](#) of FAM.

Minister responsible for the Crown Corporation:

- tables, in accordance with *The Executive Government Administration Act*, a report setting out the name, objects, purposes, and head office of newly created [Treasury Board Crown corporations](#) (CC-15(3)); and
- tables the annual report and financial statement of [Crown corporations](#) in accordance with *The Executive Government Administration Act* (CC-34(3)) and where the Legislative Assembly is not in session, submits the report to the [Clerk of the Legislative Assembly](#) within 15 days of receiving the report (CC-35(1)).

Minister of Finance:

- causes the [Public Accounts](#), which contain the financial statements of the Government of Saskatchewan, to be prepared as soon as is practicable after the end of the fiscal year in the form directed by Treasury Board (FA-5(b), 18);
- tables the [Public Accounts](#) on or before October 31 following the end of the fiscal year with respect to which the public accounts relate (FA-18(3) – overriding provision); and
- where the Legislature is not in session, submits the [Public Accounts](#) to the [Clerk of the Legislative Assembly](#) (FA-18(4)).

Provincial Comptroller:

- prepares the [Public Accounts](#) (FA-10(d)).

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Audit

Provincial Auditor:

- audits the [Summary Financial Statements](#) of the Government of Saskatchewan (FA-17);
- is the auditor of the accounts of the Government of Saskatchewan and examines all accounts related to [public money](#) and any accounts not related to public money that the Provincial Auditor is required by an Act to examine (PA-11(1));
- or other auditor appointed by the Lieutenant Governor in Council¹⁰ audits the records, accounts and financial statements of [Treasury Board Crown corporations](#) (CC-33(3));
- may rely on the report of an [appointed auditor](#) of a [Crown agency](#) or Crown-controlled corporation if he is satisfied that the [appointed auditor](#) carried out his duties (PA-11.1(1));
- is entitled to free access to data processing equipment, files, documents and other records of entities he is required to examine (PA-24(1)(a));
- is entitled to receive information, reports and explanations that he considers necessary (PA-24(1)(b));
- may station staff in the ministry or agency being audited (PA-24(2));
- prepares an annual report on the results of all examinations conducted during the year and submits the report to the [Speaker](#), who tables the report (PA-12, 14);
- expresses an opinion on the financial statements¹¹ of: any funds he is required to audit, Crown agencies, Crown-controlled corporations and accounts not related to public money that he is required to examine (PA-15);
- may perform special assignments at the request of the Lieutenant Governor in Council, where the assignments will not unduly interfere with his duties (PA-16(4)); and
- may prepare any report for the Legislative Assembly that the Auditor considers important or urgent and submits the report to the [Speaker](#), who tables the report (PA-13, 14).

Disposition of Public Records

Provincial Archives of Saskatchewan:

- acquires and preserves public records¹² and private records of historical significance and facilitates access to those records;
- is a repository of public records;
- manages public records;
- supports archival activities and the archival community (APRMA-4); and
- appoints the Provincial Archivist to be in charge of the archives (APRMA-17).

¹⁰ When another auditor is appointed to audit a public agency, either through this legislation or through specific enabling legislation, the appointed auditor and the Provincial Auditor follow the recommendations of *The Report of the Task Force on Roles, Responsibilities and Duties of Auditors* (June 1994).

¹¹ When the Government appoints another auditor, the Provincial Auditor works with the appointed auditor using the framework recommended by the *Task Force on the Roles, Responsibilities and Duties of Auditors* (June 1994).

¹² Public records, as defined in *The Archives and Public Records Management Act* include a record made or received by a government institution in carrying out its activities, and court records.

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Directors should be aware that:

- government institutions¹³ must preserve public records in their possession or control until the records are transferred to the [Provincial Archives of Saskatchewan](#) or destroyed (APRMA-21(1));
- every government institution must prepare one or more records schedules respecting the management of its public records and submit its proposed records schedules to the Public Records Committee for review and approval (APRMA-24(1) and (2));
- no public record shall be destroyed unless its destruction is authorized pursuant to an approved records schedule (APRMA-22(1) and (2));
- government institutions must obtain the approval of the Provincial Archivist before destroying a public record (APRMA-24(6)).

Access to Information

Directors should be aware that:

- [The Freedom of Information and Protection of Privacy Act](#) for government institutions¹⁴ and [The Local Authority Freedom of Information and Protection of Privacy Act](#) for local authorities¹⁵ include the following:
 - procedures with respect to accessing records (FOI-5 to 23 and LAFOI-5 to 22);
 - procedures with respect to the collection and disclosure of personal information (FOI-24 to 33 and LAFOI-23 to 32);
 - procedures with respect to notice to a third party (FOI-34 to 37 and LAFOE-33 to 36); and
 - procedures with respect to a review by the [Information and Privacy Commissioner](#) (FOI-49 to 56 and LAFOI-38 to 45) and by the courts (FOI-57 to 58 and LAFOI-46 to 47).

Disclosing Payments to Lobbyists

Directors should be aware that:

- *The Lobbyists Act* (L) requires government institutions¹⁶ to publish information relating to payments made by government institutions to lobbyists (L-11(2)). In accordance with *The Lobbyists Regulations*, if there are payments in a fiscal year, they must be disclosed in the Gazette within 120 days after the fiscal year to which the information relates (LRegs-7(2)).

¹³ Government institution, as defined in *The Archives and Public Records Management Act*.

¹⁴ Government institution, as defined in *The Freedom of Information and Protection of Privacy Act*.

¹⁵ Local authority, as defined in *The Local Authority Freedom of Information and Protection of Privacy Act*.

¹⁶ Government institution, as defined in *The Freedom of Information and Protection of Privacy Act*.