

2001

CHAPTER 10

An Act to amend *The Assessment Management Agency Act*

(Assented to June 28, 2001)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Assessment Management Agency Amendment Act, 2001*.

S.S. 1986, c.A-28.1 amended

2 *The Assessment Management Agency Act* is amended in the manner set forth in this Act.

Section 11 amended

3 Subsection 11(6) is repealed and the following substituted:

“(6) The committee mentioned in subsection (4) shall meet within 30 days after being requested to do so by the executive director of the agency.

“(7) The executive director of the agency:

(a) may, on the executive director’s own initiative, request a meeting of the committee mentioned in subsection (4); and

(b) shall request a meeting of the committee mentioned in subsection (4) where at least two members of that committee ask the executive director, in writing, to do so”.

Section 18 amended

4 Subsection 18(1) is amended in the portion preceding clause (a) by striking out “October 1” and substituting “July 15”.

New section 18.1

5 The following section is added after section 18:

“Verification of expenditures

18.1 The agency shall ensure that its books, records and accounts are maintained, and that its financial statements are prepared, in a manner sufficient to verify whether the amounts provided to the agency pursuant to subsections 18(2) and (3) have been expended for the purposes for which the amounts were provided”.

New sections 19 and 20**6 Sections 19 and 20 are repealed and the following substituted:****“Audit**

19(1) The agency shall appoint an auditor who is a member in good standing of an accounting profession recognized pursuant to one of the following Acts to audit the books, records, accounts and financial statements of the agency annually, including the schedule of expenditures mentioned in subclause 20(1)(b)(ii):

- (a) *The Management Accountants Act;*
- (b) *The Certified General Accountants Act, 1994;*
- (c) *The Chartered Accountants Act, 1986.*

(2) Immediately on completion of the audit, the auditor shall:

- (a) prepare a report on the results of the audit;
- (b) submit a copy of the report to the agency, the minister, SARM, SUMA and SSTA.

(3) On the request of the minister, the Provincial Auditor shall conduct any examination, review or audit that the minister considers advisable in relation to the financial affairs of the agency.

(4) For the purposes of conducting an examination, review or audit pursuant to subsection (3), the Provincial Auditor has, in relation to the agency, all the rights and powers set out in subsection 24(1) of *The Provincial Auditor Act*.

(5) As soon as is practicable, the Provincial Auditor shall submit a copy of any report prepared by the Provincial Auditor pursuant to subsection (3) to the agency, the minister, SARM, SUMA and SSTA.

(6) The agency shall pay any fees charged by the Provincial Auditor for conducting an examination, review or audit and preparing a report pursuant to this section.

“Annual report

20(1) In each fiscal year, the board shall submit to the minister, SARM, SUMA and SSTA:

- (a) a report on the activities of the agency for the preceding fiscal year;
- (b) a financial statement that:
 - (i) shows the business of the agency for the preceding fiscal year, prepared in accordance with generally accepted accounting principles as recommended by the Canadian Institute of Chartered Accountants; and

- (ii) includes a schedule of expenditures of amounts provided to the agency pursuant to subsections 18(2) and (3) sufficient to show whether the amounts have been expended for the purposes for which the amounts were provided; and
 - (c) a statement of agency public accounts prepared in accordance with subsection (2).
- (2) The statement of agency public accounts mentioned in clause (1)(c) must:
 - (a) be open for inspection by any person during regular office hours of the agency;
 - (b) incorporate the financial statement mentioned in clause (1)(b);
 - (c) show clearly and fully the revenues, expenditures, assets and liabilities of the agency as at December 31 of the preceding fiscal year;
 - (d) show clearly and fully the state of any fund of the agency as at December 31 of the preceding fiscal year;
 - (e) set forth all matters necessary to explain the financial transactions and financial position of the agency during and as at December 31 of the preceding fiscal year; and
 - (f) subject to the regulations, show clearly and fully, for the preceding fiscal year:
 - (i) the remuneration paid to the employees of the agency and the members of the board;
 - (ii) the expenditures incurred by the agency respecting the operation of the board;
 - (iii) the expenditures incurred by the agency pursuant to any contract entered into by the agency; and
 - (iv) the expenditures, grants and contributions of goods and services made by the agency to meet the cost of:
 - (A) obtaining or maintaining a membership in any association;
 - (B) receiving and entertaining guests of the agency;
 - (C) sending members of the board, employees of the agency or other persons to attend conventions or meetings related to agency matters; and
 - (D) travelling or other expenses incurred by the agency related to the business of the agency.
- (3) In accordance with *The Tabling of Documents Act, 1991*, the minister shall lay before the Legislative Assembly each report and financial statement received by the minister pursuant to subsection (1) or subsection 19(2) or (5).

(4) On the request of the minister, the agency shall provide to the minister any information or documents that the minister requests to verify whether the amounts provided to the agency pursuant to subsections 18(2) and (3) have been expended for the purposes for which the amounts were provided.

(5) The agency shall provide the information or documents requested pursuant to subsection (4) within the time specified by the minister”.

Section 38 amended

7 Section 38 is amended:

(a) by adding the following clause after clause (b):

“(b.1) respecting the content of the statement of agency public accounts mentioned in section 20”; **and**

(b) by adding the following clause before clause (c):

“(b.2) respecting the manner in which property reinspections must be performed”.

Coming into force

8(1) Subject to subsection (2), this Act comes into force on assent.

(2) Sections 5 and 6 and clause 7(a) of this Act come into force on January 1, 2002.