



PROVINCIAL AUDITOR
of Saskatchewan

STRATEGIC PLAN
2024-29



PROVINCIAL AUDITOR'S MESSAGE



Building on a proud history, our *Strategic Plan 2024–29* outlines an inspiring vision for the Office of the Provincial Auditor of Saskatchewan's future as we strive to make a difference for a sustainable Saskatchewan and its people. We remain focused on meeting the highest standards while contributing to a well-managed and accountable government and planning to aim our audit work at the social, economic, and environmental issues impacting present and future generations.

Within this Plan's timeframe, the Office will reach its 150-year milestone. This event not only offers a chance to reflect on our legacy of providing sound assurance and advice to Saskatchewan's Legislative Assembly and the public, but also to inspire our strategic direction to ensure our work remains relevant and effective.

Our mission—to advance government's accountability, transparency, and management of public resources through independent assessment and reporting—expands on who we are, what we do and how we support the Legislative Assembly, government, and public service. We contribute to informed decision-making in government and promote government programs that are effective, open, and accountable to the public.

Our shared values will help to align our vision and purpose with practical strategies and actions, build a collaborative and respectful culture that drives successful execution of the Plan, and enhance the confidence of the public and government in the Office's integrity.

Supporting priorities represented under four strategic goals in the Plan set the course for us to realize this vision and mission over the next five years, which includes achieving:

- Priority work at the right time
- A desired workplace
- Quality audits at a reasonable cost
- Digital transformation

Guided by these goals, the Plan also sets the performance measures and related targets we will use to measure our effectiveness and report annually to the Legislative Assembly.

Our Strategic Plan serves as a foundation for our Business and Financial Plan provided to the Standing Committee on Public Accounts each year, as well as a strategic framework to assess and to report on the Office's performance through our Annual Report.

We will continue to examine and report on the most significant risks to public resources, as well as on government's management practices, controls and reporting systems. We will address the risks and opportunities presented by diversity and growth in Saskatchewan's population; the scale of technological change in public services; and will work to advance progress toward a lasting, healthy environment and enduring sustainability.

Lastly, our Plan reflects the collective efforts and thoughtful feedback of leadership and staff. I am grateful to everyone for their engagement and insight in setting the direction of our Office for the next five years.

Committed to making a difference for a sustainable Saskatchewan and its people,
I present our *Strategic Plan 2024–29*.

Tara Clemett, CPA, CA, CISA
Provincial Auditor



OUR VISION

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



OUR MISSION

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

OUR VALUES

INTEGRITY

We are professional, credible, trustworthy, and objective.

RESPECT

We value diversity of thought, an inclusive workplace, and fair treatment of all.

EMPLOYEE ENGAGEMENT

We value balance, adaptability, and dedication in a healthy workplace.

COLLABORATION

We value fostering relationships, shared responsibility, and effective communication.

INNOVATION & LEARNING

We embrace creative problem solving and continuous improvement, supported by technological advancements.

KEY RISKS, AND EXTERNAL FORCES & TRENDS

The Office sets its strategic goals and priorities within the context of its key risks, and external forces and trends.

KEY RISKS

Careful and prudent management of key risks and appropriate consideration for identified external forces and trends are critical to the Office achieving its goals.

Key risks include:

- Interested parties (e.g., MLAs, government agencies, public) do not support our goals and objectives
- Government does not act on our recommendations
- The Standing Committees on Public Accounts and on Crown & Central Agencies do not fulfill their responsibilities
- We do not have the required competencies and resources to deliver our products and services
- We do not manage our resources effectively
- We do not understand or respond to the challenges faced by interested parties
- We lose, or are perceived to lose, our independence
- We provide inappropriate or incorrect assurance and advice

EXTERNAL FORCES & TRENDS

External forces & trends affect both the Office and its interested parties, these include:

Changing Demographics	Diversity and growth in Saskatchewan's population; an aging population; increased awareness of mental health
Technological Change	Increased complexity and use of artificial intelligence, data analytics, and electronic services; growing cybersecurity incidents; rising misinformation
Changes in the Public Sector Workforce	Attitudes/expectations; alternative work arrangements; competition for best employees; loss of corporate knowledge
Focus on Sustainability and the Environment	Aging infrastructure; climate change risks; disaster response readiness; longer term planning, strategies, and reporting; and changing expectations
Impact of National and International Relations	Economic, security, trade, infrastructure, and global risks resulting from these relationships

OUR PURPOSE

WHO WE ARE

We are the external, independent auditors of the Government of Saskatchewan, and a statutory Officer of the Legislative Assembly. The Provincial Auditor's Office is responsible for evaluating and reporting on the reliability of government operations, on the management systems and practices in a wide range of government organizations, and for identifying opportunities for better systems and business practices.

WHAT WE DO

Our Office is responsible for auditing all public money managed by the Government of Saskatchewan.

The Provincial Auditor Act outlines the Provincial Auditor's responsibilities. We report our findings directly to the Legislative Assembly. Our reports are public documents.

We audit more than 260 agencies of the provincial Government, including ministries, Crown corporations, post-secondary institutions, the provincial health authority, funds, and benefit plans in a range of industries and government sectors such as education, health, social services, insurance, finance, environment, and infrastructure.

In addition, we:

- Support and adhere to Canadian generally accepted assurance standards as published by the Chartered Professional Accountants of Canada (CPA Canada)
- Recommend improvements to the Government's management of public resources and compliance with authorities
- Encourage discussion and debate about public sector management and accountability issues
- Assist the Standing Committees on Public Accounts and on Crown and Central Agencies in carrying out their mandates in holding the Government to account
- Develop professionals for public service



Committed to making a difference for a sustainable Saskatchewan and its people

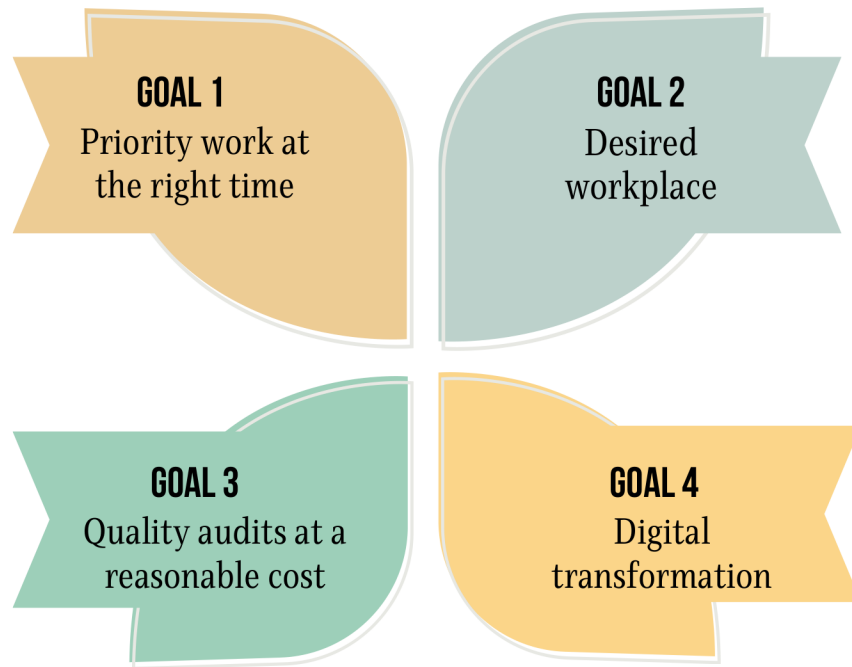
STRATEGIC GOALS & PRIORITIES
PERFORMANCE MEASURES & TARGETS



STRATEGIC GOALS & PRIORITIES

Our four strategic goals demonstrate our key priorities and actions that set the course for us to realize our vision and mission over the next five years.

STRATEGIC GOALS



STRATEGIC PRIORITIES



PERFORMANCE MEASURES & TARGETS

Our performance measures are indicators of success toward achieving our strategic goals and realizing our vision and mission. We evaluate our performance by assessing against our targets.

	GOAL 1: PRIORITY WORK AT THE RIGHT TIME	GOAL 2: DESIRED WORKPLACE	GOAL 3: QUALITY AUDITS AT A REASONABLE COST	GOAL 4: DIGITAL TRANSFORMATION
PERFORMANCE MEASURE	TARGET	HOW TARGET IS MEASURED		
Acceptance of recommendations by the Standing Committees on Public Accounts (PAC) and Crown and Central Agencies (CCAC)	Collectively accept 95% of our recommendations	The results are based on recommendations considered by each Standing Committee during their meetings over the last five-year period (e.g., for 2024—April 2019 to March 2024)		
The Government acts on Type 1 and Type 2 recommendations	90% for Type 1 and Type 2	<p>The Government acts on our recommendations by implementing the recommendations</p> <p>Type 1 recommendations are those that are less complex and can be implemented in one year; these are tracked over a five-year period (e.g., for 2024—April 2019 to March 2024)</p> <p>Type 2 recommendations are those that are more difficult to carry out and take up to five years to implement; these are tracked over a 10-year period (e.g., for 2024—April 2014 to March 2024)</p>		
Positive auditee response to post-audit surveys	80% view the Office's work as adding value and are satisfied with our work	Results are based on survey responses from government agencies during a five-year period (e.g., for 2024—April 2019 to March 2024)		
Employee retention	Retain 85% of permanent staff	Results are based on staff retained as a percentage of permanent positions over a three-year period (e.g., for 2024—April 2021 to March 2024)		
Positive employee engagement	At least 80% of employees express positive engagement in the Office	Employees, through an annual survey, are asked to express their level of satisfaction with the Office's working environment and their level of engagement. The survey measures 11 key dimensions of employee engagement. Results are based on survey responses.		
External-party reviews report positive results	Positive results from reviews	<p>CPA Saskatchewan periodically inspects the Office's practice for compliance with professional standards</p> <p>The Office participates in an inter-jurisdictional peer review process every second year with other auditor general offices</p> <p>The external auditor of the Office provides audit opinions on the Office's:</p> <ul style="list-style-type: none"> · Financial statements · Schedule of Actual Costs to Audit Government Agencies · Schedule of Actual Time Spent on Tasks · Schedule of Results for Key Performance Measures · Effectiveness of its financial controls to safeguard public resources · Compliance with authorities 		



PERFORMANCE MEASURES & TARGETS

	GOAL 1: PRIORITY WORK AT THE RIGHT TIME	GOAL 2: DESIRED WORKPLACE	GOAL 3: QUALITY AUDITS AT A REASONABLE COST	GOAL 4: DIGITAL TRANSFORMATION
PERFORMANCE MEASURE	TARGET	HOW TARGET IS MEASURED		
Submission of public reports to the Legislative Assembly within planned time frames	Volume 1: First two weeks of June; Volume 2: First two weeks of December	Public reports submitted to the Legislative Assembly within established time frames		
Timely issuance of assurance reports to government agencies	75% of reports issued by agreed upon dates	<p>The Office tracks the timeliness of its reports to government agencies as compared to established planned dates</p> <p>The Office establishes deadlines when planning each audit and sets out planned dates in audit plans discussed with and provided to government agencies. For financial statement audits, the Office sets planned dates consistent with statutory tabling deadlines.</p>		
Audits completed within planned costs	75% of audits within planned costs	Results are based on whether the Office completed its work to examine each government agency within the planned costs used to support the Office's annual Business and Financial Plan		
Increase performance audit work	Increase performance audit work by 5% over the next five years (to achieve 20%)	Number of actual performance audit hours in comparison to overall audit hours—striving for 1% growth annually		
Minimize percentage of visitors who leave our website after viewing only one page	Less than 50% bounce rate	Using our website content management system to measure the bounce rate (i.e., the percentage of visitors who leave a website after viewing only one page), which indicates how frequently users visit our site without interacting or exploring further		



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Visit our website for further information about the Office, additional publications including public reports, business and financial plans, and more.



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