



PROVINCIAL AUDITOR  
*of Saskatchewan*

Annual Report on Operations  
For the Year Ended March 31, 2026





# PROVINCIAL AUDITOR *of Saskatchewan*

*Vision:*

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

*Mission:*

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

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PROVINCIAL AUDITOR  
of Saskatchewan

June 24, 2026

The Honourable T. Goudy  
Speaker of the Legislative Assembly  
Room 129, Legislative Building  
Regina, Saskatchewan  
S4S 0B3

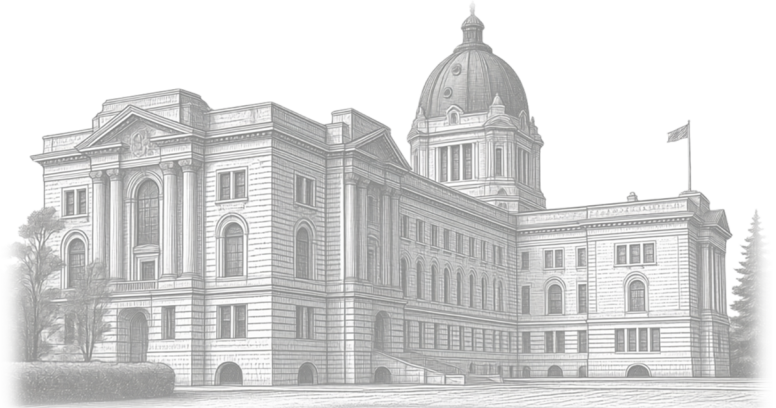
Dear Honourable T. Goudy:

I have the honour of submitting my *Annual Report on Operations For the Year Ended March 31, 2026*, to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*. The information in this Report reflects known events up to June 22, 2026.

Respectfully submitted,

A handwritten signature in black ink that reads "T. Clemett".

Tara Clemett, CPA, CA, CISA  
Provincial Auditor





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Provincial Auditor's

*Message*



## *Message from the Provincial Auditor*

This Annual Report completes the accountability cycle that began when the Office tabled its *2026 Business and Financial Plan* in November 2024. It compares actual results to planned results (e.g., budget, targets) for the year ended March 31, 2026.

This Report details our 2026 results against the 11 performance measures and targets set in our *2024–29 Strategic Plan*. The 2025–26 year was a successful one for the Office; we achieved 10 of our 11 performance targets.

Meeting our performance targets helps us serve legislators and the public. By conducting relevant audit work and making recommendations supported by legislators and implemented by the Government, we advance government accountability, transparency, and sound management of public resources.

In 2026, we focused on delivering timely, reliable, and high-quality information to legislators and the public. We prioritized our work to make sure we provided legislators with timely audited financial information, as required by law, for the vast majority of government agencies we audited. Our Office was one of the first legislative audit offices among the provinces to provide an audit opinion on the Government's financial statements in June 2025. Further, our 2025 Reports (Volumes 1 and 2) reported the results of approximately 250 different agencies' annual integrated audits, 10 performance audits, and 29 follow-up audits—accomplished because of the great cooperation between our auditees and our dedicated staff. These Volumes provide critical information on whether the Government issued reliable financial statements, used effective processes to administer government programs and services, and complied with governing authorities. They also reported on the Government's progress to address previously issued recommendations by our Office.

While we cannot compel the Government to act on our audit recommendations, our regular and thorough follow-up audits encourage improvement and prompt implementation of recommendations. This Annual Report shows continued support and agreement by the Standing Committees on Public Accounts and Crown and Central Agencies with our audit recommendations and timely Government action in implementing them, which contributes to better public sector management.

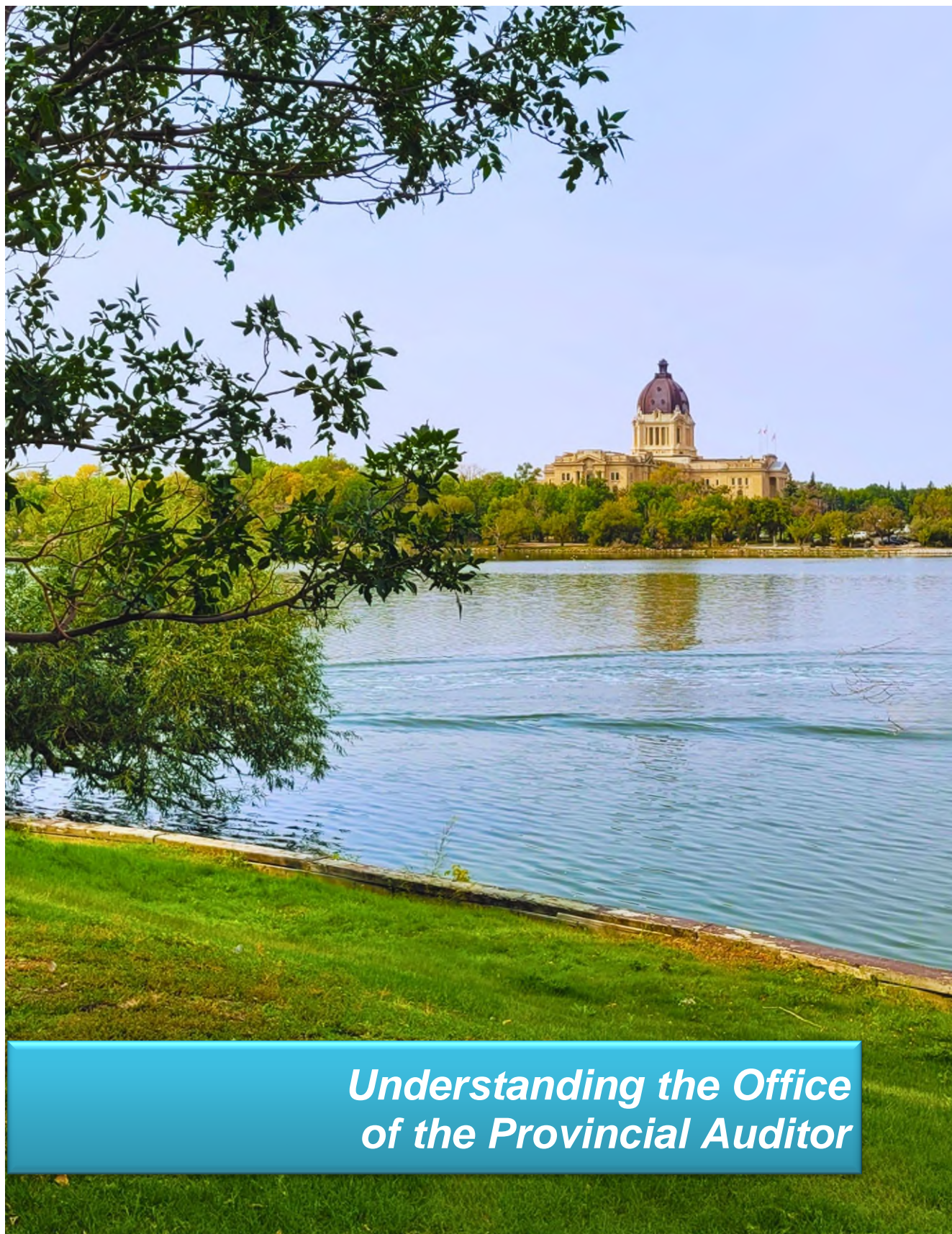
Although we did not meet our website engagement target, visits to our website and time spent on it continue to increase. This year, more users directly downloaded audit reports and related resources such as our Audit at a Glance material, accessing relevant and important information that matters to them.

In 2026, we continued to manage our finances carefully and continued to systematically seek innovations to enhance the efficiency and effectiveness of our IT systems and processes. For example, in 2026, the Office implemented a centralized scheduling system to assign audit resources more efficiently. This Annual Report includes independent external audit reports on the key aspects of the Office's operations, finances, and controls (with no significant reportable matters), giving legislators and the public confidence in the reliability of our administration.

In closing, our Office values the collaboration and support of legislators, government officials, and staff and management of government agencies, along with their appointed auditors. We also appreciate the ongoing support of the all-party Standing Committee on Public Accounts for its consideration and support of the Office's work. Our Office remains focused on serving the Legislative Assembly and making a meaningful difference for a sustainable Saskatchewan and its people.

Tara Clemett, CPA, CA, CISA  
Provincial Auditor





***Understanding the Office  
of the Provincial Auditor***



## *Purpose of the Office of the Provincial Auditor*

As shown in **Exhibit 1**, the Office of the Provincial Auditor contributes to the Legislative Assembly's accountability process. The Office's work and reports affect public confidence in the Government. They provide legislators and the public with critical information on whether the Government issues reliable financial and other reports, uses effective processes to safeguard public resources (i.e., resources with which it is entrusted), and complies with governing authorities.

In addition, the Office:

- Supports and adheres to Canadian generally accepted assurance standards as published by the Chartered Professional Accountants of Canada (CPA Canada)
- Recommends improvements to the Government's management of public resources and compliance with authorities
- Assists the Standing Committee on Public Accounts and the Standing Committee on Crown and Central Agencies in carrying out their mandates in holding the Government to account
- Encourages discussion and debate about public sector management and accountability issues
- Develops professionals for public service

## *Accountability of the Office*

The Office is accountable to the Legislative Assembly through the Standing Committee on Public Accounts (Public Accounts Committee, the Committee). Key accountability mechanisms in *The Provincial Auditor Act* require the Provincial Auditor to:

- Prepare and submit to the Committee key accountability documents—an annual business and financial plan, and an annual report on operations that includes audited financial statements<sup>1</sup>
- Present to the Committee, for its review and approval, the Office's annual funding request and supplementary estimates (if any)
- Table with the Committee, for its information, the Office's human resources and financial management policies, and quarterly financial forecasts
- Use Canadian generally accepted assurance standards to carry out the Office's audits
- Be a member in good standing of the Institute of Chartered Professional Accountants of Saskatchewan, including maintaining firm and member licensing requirements for the provision of professional accounting services<sup>2</sup>

*The Rules and Procedures of the Legislative Assembly of Saskatchewan* require the Committee to review the Provincial Auditor's Reports and recommendations and report its review results to the Assembly, including whether it agrees with those recommendations.

For the parliamentary system of government to work properly, it must have the public's confidence. To merit this confidence, the Government's programs must be effective, open, and accountable to the public. One important responsibility of the Legislative Assembly is to hold the Government of Saskatchewan accountable for its management of public resources.

<sup>1</sup> When the Assembly is not in session, the Public Accounts Committee receives these reports upon their submission to the Speaker.

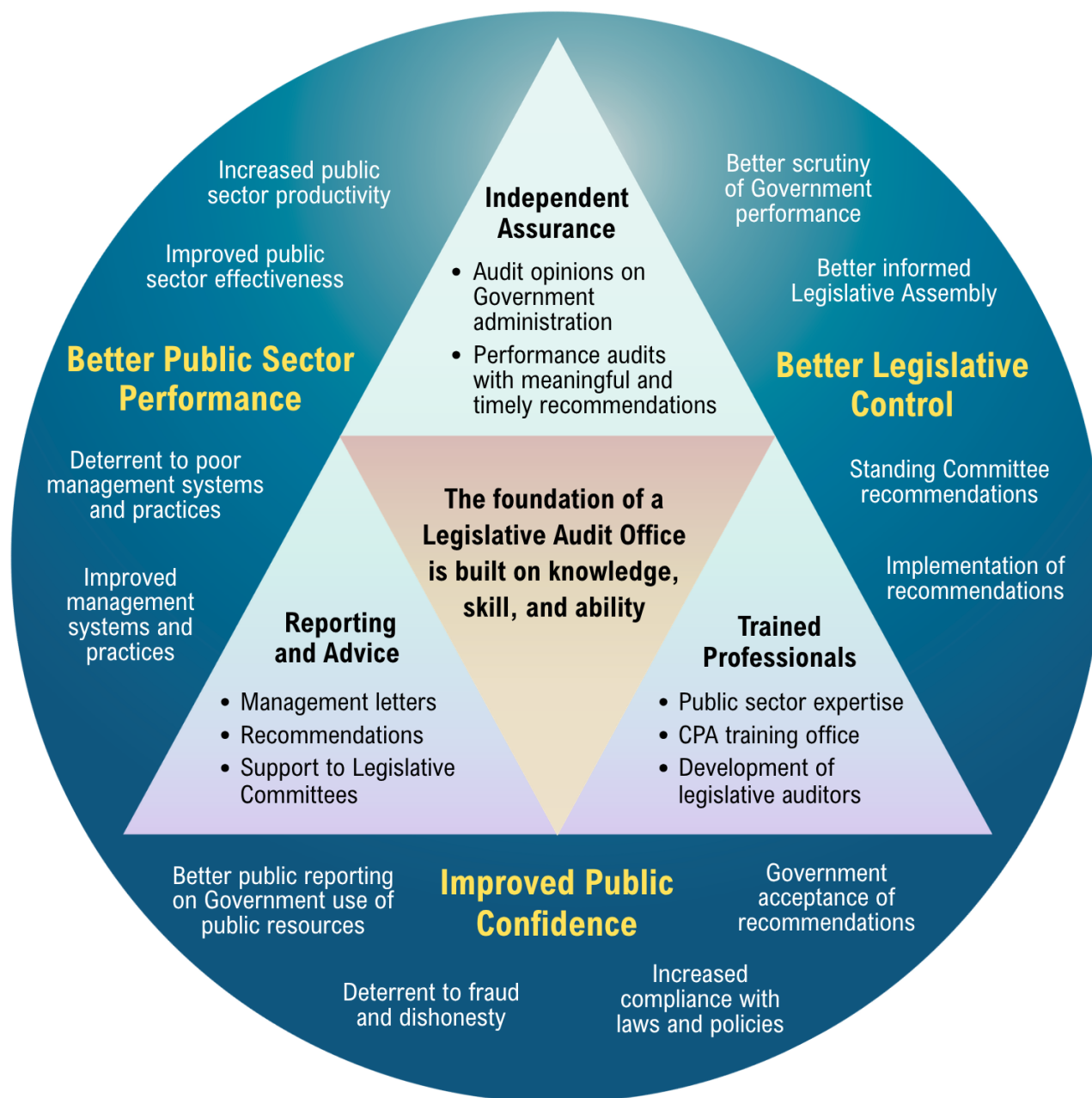
<sup>2</sup> *The Provincial Auditor Act* deems the Provincial Auditor a firm for the purposes of *The Accounting Profession Act*.





The Office's work and Reports contribute to informed decision making in government. This, in turn, helps the Government carry out its responsibilities using sound management practices.

**Exhibit 1—The Value and Benefits of a Legislative Audit Office**



Source: Adapted from a Canadian Council of Legislative Auditors (COLA) Working Group.



## *Auditor Independence*

Auditor independence is critical for a successful legislative audit regime. Auditor independence allows auditors to exercise objectivity—not to be compromised by bias, conflict of interest, or undue influence of others. Independence also enhances professional skepticism (i.e., appropriate challenge of management’s assertions).

*The Provincial Auditor Act* provides the legislative framework for the independence of the Office and its staff. The framework enables the Provincial Auditor, the Office, and its staff to be independent of the Government and be able to exercise that independence—that is, make decisions without being affected by influences that would compromise their judgment. For example, the Act:

- Creates an independent Officer of the Legislative Assembly called the Provincial Auditor with the responsibility to audit all government agencies and report the results directly to the Legislative Assembly.
- Ensures the Provincial Auditor is independent from elected and appointed officials including the Assembly’s committees and Boards.
- Requires an order of the Legislative Assembly based on a unanimous recommendation of the Public Accounts Committee to appoint the Provincial Auditor for an eight-year, non-renewable term. The Public Accounts Committee is an all-party committee chaired by a member of the official Opposition that typically does not include Cabinet ministers.
- Makes the Office’s employees part of the Legislative Branch of Government. They are neither part of the Executive Branch of Government nor members of the public service of Saskatchewan.
- Requires the Public Accounts Committee to review the Office’s annual business and financial plan and recommend the Office’s annual funding to the Assembly.
- Gives the Provincial Auditor administrative independence—the power to administer, manage, and control the Office, its general business, as well as oversee and direct the Office’s staff. This includes the ability to decide which employees to hire and at what rate, and what audit work to do and how.

The Office has put into place additional safeguards to enable staff to act with integrity, and exercise objectivity and professional skepticism.

## *The Provincial Auditor Office’s Team*

The Office’s employees are its most valuable resource in the delivery of quality and timely services. To have the right balance of skills, knowledge, and expertise, the Office needs professional staff with a mix of financial and non-financial related skills.

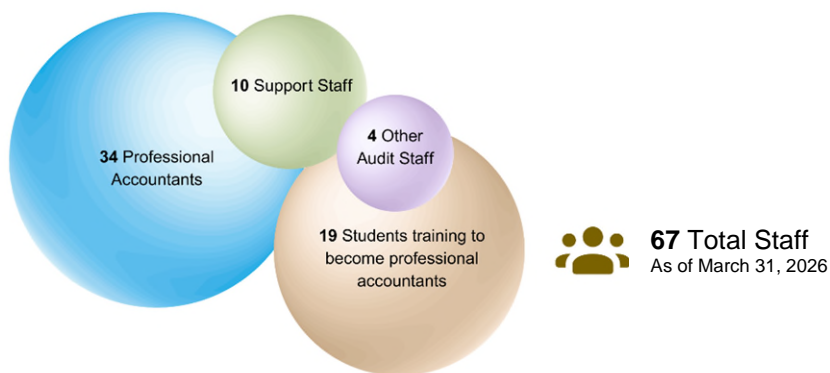
Approximately one-third of the Office’s employees, in addition to being professional accountants, have other training or hold non-accounting designations (e.g., human resources, risk management, IT audit, pension plan administration, internal audit, public administration).

Creating and maintaining an environment that encourages and rewards ongoing learning is crucial to the Office’s success. The Office supports employees in broadening their knowledge and skills through their participation and leadership roles on relevant provincial and national committees (such as professional accounting bodies and legislative audit forums). During 2026, 12 employees were involved in 11 national committees of the Canadian Council of Legislative Auditors and 3 provincial committees of the Institute of Chartered Professional Accountants of Saskatchewan.





To provide quality work at a reasonable cost, the Office develops and trains people who want to become professional accountants. The Office is an approved training office for individuals to become chartered professional accountants (CPA). Hiring CPA students is a key strategy to ensure the Office has the professionals it requires for future senior positions.



## Strategic Goals and Priorities

The Office's strategic plan includes goals and priorities designed to result in the Office providing relevant and reliable assurance and advice (see **Exhibit 2—2024–29 Strategic Plan**). The strategic plan includes our vision and mission as an Office, key values integral to our work, and the goals we strive to achieve on an annual basis.



## 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.

### COLLABORATION

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

### EMPLOYEE ENGAGEMENT

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

### INNOVATION & LEARNING

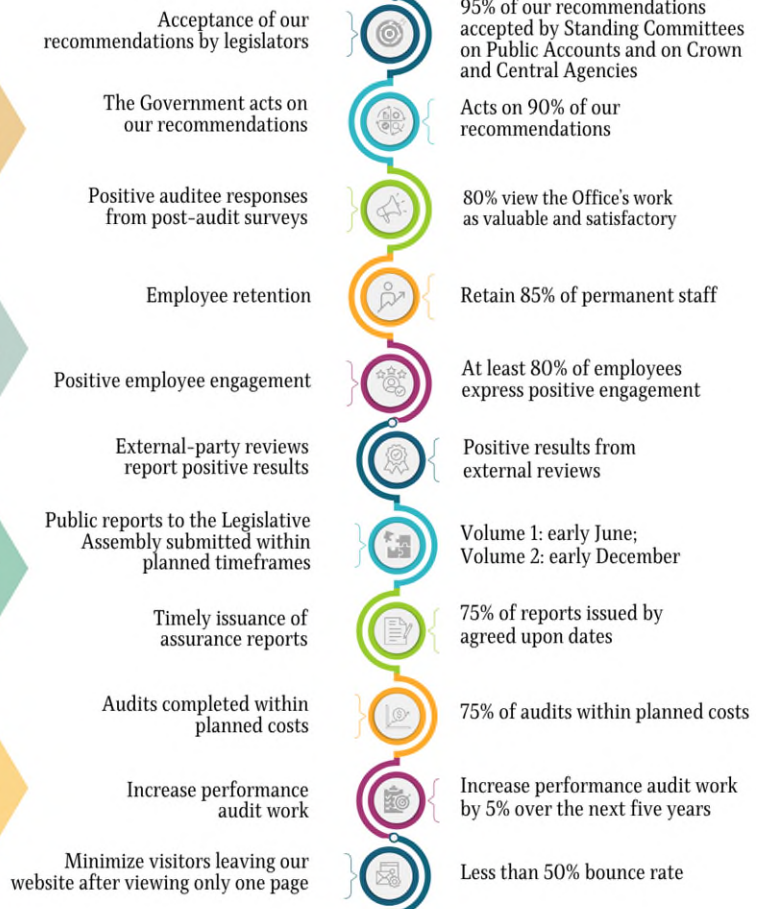
We embrace creative problem solving and continuous improvement, supported by technological advancements.



## STRATEGIC GOALS & PRIORITIES

## PERFORMANCE MEASURES

## TARGETS





## *Effective Systems and Practices to Achieve the Office's Strategic Goals*

Sound risk management, and effective systems and practices, are essential for the Office's management and use of public resources. As part of risk management, the Office identifies and assesses possible adverse consequences that it may experience from events or circumstances. The Office accepts some risks because it is not cost effective to accept no risks. It uses established systems and practices to reduce risks to an acceptable level and implements strategies to manage residual risks.

The Office maintains strong systems and practices supported by policies and procedures so that it can achieve its mission, and strategic goals and priorities. This includes achieving:

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

The following sections briefly describe the Office's key systems and practices in relation to its strategic goals and priorities. They include the current year independent audit reports for the Office highlighted in yellow. The Office's external auditor audits the Office's operational and financial performance.<sup>3</sup>

### *Goal 1 – Priority Work at the Right Time*

#### Strategic Priorities

- Consult with interested parties on audits
- Focus on social and environmental issues
- Increase awareness of the Office's work

*The Provincial Auditor Act* makes the Office the auditor of all provincial government ministries and agencies. As an independent legislative audit office, the Office is uniquely positioned to carry out objective and unbiased audits independent of the Government. The Act gives the Office the power to decide what work to do, how to carry it out, and when.

For the Office's work to be relevant, it must focus its efforts on areas of public interest, and on where it can add value to its clients, and other interested parties. The Office must consult with interested parties to understand their needs and perspectives, share its plans, and explain the impact and value of its work.

Gaining and keeping the trust of legislators and the public is key to the Office being a credible and trusted advisor to them. The Office must be well positioned to clearly communicate its purpose, its independence, its work, and its accountability. This includes explaining how it manages potential or perceived threats to its independence. Concise and open communication will help ensure legislators, the public, and others have a clear and accurate understanding of the Office's role and responsibilities, and the results of our audits.

The following systems and processes assist the Office in setting its work priorities, developing its annual business and financial plans, and reporting the results of its work.

**The Office determines the scope of audit work annually.** As part of its annual business and financial planning process, the Office prepares an annual work plan that covers all government agencies. Because the Legislative Assembly, Cabinet, and government agencies create or wind-up other government agencies, the

<sup>3</sup> The external auditor of the Office is appointed by the Lieutenant Governor in Council on the recommendation of the Public Accounts Committee pursuant to section 27 of *The Provincial Auditor Act*.



Office monitors their actions and continually updates the list of government agencies it audits. It estimates the costs of carrying out its work plan and asks the Assembly for resources to carry out the plan.

To carry out its work plan, the Office performs three types of audits—integrated, performance, and follow-up audits.<sup>4</sup>

**The Office uses a risk-based model to focus its work.** It focuses its efforts on helping legislators and government agencies address the challenges and opportunities emerging from external forces and trends. Its annual planning process includes determining potential areas of focus for future performance work. For example, the current strategic plan includes focussing some work on social and environmental issues. A multi-year performance work plan is included in the Office's business and financial plan each year, available at [auditor.sk.ca](http://auditor.sk.ca).

**Planning processes seek external input** to help direct the Office's efforts toward relevant issues. These processes include identifying external forces, emerging trends, and risks facing the Government and the Office; and assessing their impact on the Office and its plans. The Office also considers concerns brought forward by the public or legislators, and audit work done in other jurisdictions.

The Office also uses surveys to assess the satisfaction of agencies it audits with its work. It also continuously seeks input when it works with appointed auditors.

**We provide timely and reliable public reports to the Legislative Assembly.** The Office reports its assurance and advice to the Legislative Assembly, Government, and other interested parties in a clear, accessible, and timely manner. Our reports contain the matters that, in the Office's view, are significant to the Assembly and the public. It monitors legislators' and the Government's acceptance of its recommendations and routinely follows up on unimplemented recommendations. It makes its plans and reports readily accessible to legislators, the public, and government officials. It also monitors the use of its reports (e.g., by legislators, legislative committees, and the public).

Before submitting its reports to the Assembly, the Office prepares and discusses the results of each audit with the applicable government agency. This includes meeting with agencies to confirm the findings and gain support for its recommendations. At the end of each audit, the Office issues a final report to the Minister responsible, senior officials of the agency and, if applicable, the Chair of the agency's governing body (e.g., Board) with a copy to the Chair and Secretary of the Treasury Board and to the Provincial Comptroller.

**Interested parties understand and support our work.** Gaining and keeping the trust of legislators and the public is essential to the viability of the Office. The Office must provide independent, relevant, and reliable information consistent with legislators' objectives. To do this, the Office works closely with the following legislative committees:

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<sup>4</sup> **Integrated audits** are annual audits of agencies that examine: the effectiveness of their financial-related controls to safeguard public resources with which they are entrusted; their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing; and the reliability of the financial statements (where applicable).

**Performance audits** take a more in-depth look at processes related to the management of public resources or compliance with legislative authorities. Performance audits span various topics and government sectors. In selecting which areas to audit, we attempt to identify topics with the greatest financial, social, health, or environmental impact on Saskatchewan.

**Follow-up audits** assess the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by the Standing Committees on Public Accounts and on Crown and Central Agencies from their review of our reports. We do our first follow-up either two or three years after the initial audit, and every two or three years thereafter until the agency either implements the recommendations or we identify them as no longer relevant.





- **The Standing Committee on Public Accounts<sup>5</sup>** is required to review and report to the Assembly on the results of its review of the Public Accounts and of the reports of the Office. In 2025–26, the Committee approved the Office’s 2026–27 request for resources as set out in its *2027 Business and Financial Plan* and reviewed chapters from the Office’s audit reports at six of its meetings. The Committee also reported to the Assembly on the results of its review of our reports.
- **The Standing Committee on Crown and Central Agencies<sup>6</sup>** reviews chapters in the Office’s reports, and the annual reports and financial statements of agencies within its subject area (e.g., CIC Crown corporations). It reports to the Assembly on the results of its review. These reports may contain recommendations resulting from the Office’s audit work. In 2025–26, the Committee did not review any chapters from the Office’s audit reports at its meetings.

## Goal 2 – Desired Workplace

### Strategic Priorities

- Recruit and retain qualified staff
- Implement diversity and inclusion plan
- Develop leaders

The Office operates within an environment of constant change with ever shifting priorities. Changes directly affecting the Office include new professional assurance and accounting standards for non-financial and financial work, a robust job market for professional and in-training accountants, and fiscal pressures across government.

The following systems and processes assist the Office in providing a desired workplace, recruiting and retaining qualified staff and leaders.

**The Office must recruit and retain qualified staff.** The Office carries out both financial and non-financial audits. Approximately 17% of the Office’s work relates to non-financial audits. Besides training staff to become professional accountants and strategically contracting expertise for its performance audits, the Office must attract and retain staff with diverse skill sets (e.g., financial, IT, performance management, governance, risk management).

The Office’s staff are its most valuable resource because the quality and timeliness of the Office’s work depends on their knowledge, skills, and professionalism. In addition to making sure its staff have and maintain the necessary knowledge and skills; it must provide staff with a supportive work environment conducive to facilitating timely and quality work led by strong leaders.

We monitor employees’ views of the Office’s working environment and make adjustments, so we provide a positive, respectful, and inclusive working environment. The Office has set out a plan to help ensure that diversity and inclusion are considered in its human resource management practices.

**The Office maintains hiring, training, and performance evaluation policies.** These help the Office attract and retain staff with the required knowledge and expertise, provide staff with the necessary knowledge, skills, and abilities to do their work, and provide compensation competitive with the Government. These also help the Office broaden staff skills in key sectors (e.g., health, education, and social services), IT, and governance.

<sup>5</sup> The Standing Committee on Public Accounts helps the Assembly hold the Government accountable for its management of public resources. The Committee reviews, examines, and evaluates the activities of government ministries and Crown agencies. Because of its scrutiny role, the Committee functions as the audit committee for the Legislative Assembly and thus, for the public.

<sup>6</sup> The Standing Committee on Crown and Central Agencies helps the Legislative Assembly hold the Government accountable for its management of the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiary corporations, supply and services (e.g., Ministry of SaskBuilds and Procurement), central government agencies (e.g., Ministry of Finance), liquor, gaming, and all other revenue-related agencies and entities.



Where the Office does not have the knowledge and expertise needed for a specific audit, it contracts staff. The Office also plans for and manages staff turnover.

Because the quality and cost of its work is directly related to its employees' productivity, the Office actively plans for the use of its employees' time and monitors their use of time. We compare planned to actual results and explain and act on differences.

The **Schedule of Actual Time Spent on Tasks** compares the actual use of the Office's employees' time with planned use. The Office's external auditor reported in the **Independent Auditors' Report on the Schedule of Actual Time Spent on Tasks** that the information is reliable. The actual information for 2024, 2025, and 2026 is audited.

### *Goal 3 – Quality Audits at a Reasonable Cost*

#### Strategic Priorities

- Effectively manage resources
- Meet professional standards

Doing independent, reliable, and quality work at a reasonable cost is vital to the Office's success. The Office's advice, findings, and recommendations must be accurate, fair, timely, and understandable for them to be of value to legislators, the public, and those we audit.

The Office must keep its audit methodology current and aligned with professional standards. In addition, it must implement its methodology efficiently and economically. This includes accepting new ideas, change, and technology.

The Office keeps abreast of changes to, and complies with, the accounting and auditing profession's generally accepted standards of practice as published by CPA Canada. The objective of these standards is to maintain and enhance the quality of audit work.

The following systems and processes assist the Office in ensuring it manages its resources effectively and its audit work meets professional standards.

**The Office's system of quality management** includes establishing quality objectives, assessing risks to achieving those objectives, and implementing quality management processes responsive to those risks. The Office has documented and communicated to staff effective quality management policies and procedures.

The Office's quality system promotes quality as essential in audit work and helps ensure the Office and its staff comply with professional standards and legal requirements. This system also ensures the Office's audit reports are reliable. Furthermore, our internal documentation, training materials, and performance management processes not only make certain staff are aware of, and adhere to, the Office's quality policies and procedures, but also reinforce quality as essential in audit work.

**The Office maintains objectivity and independence.** The Office closely monitors potential threats to its independence and reports to the Assembly when it is concerned about such threats. To maintain objectivity and independence in our work, the Office asks staff to confirm annually, in writing, that they comply with its objectivity and independence standards. The Office also changes senior staff on significant audits at reasonable intervals.





**Established management practices promote quality work and effective use of resources.** These practices include setting performance measures and targets, monitoring values, training staff, maintaining procedural manuals, delegating authority, monitoring transactions, and monitoring and reporting results.

In addition, we use standard methods for carrying out our work, continually adjusting methods to reflect best practice. To identify best practice, the Office continually compares its methods with other legislative auditors and private sector auditors. Its methods cover how it plans, executes, supervises, reviews, and reports its work. It monitors all its work so that the work meets its standard methods. Also, it has well-defined procedures for working with private sector auditors who audit government agencies (appointed auditors).

**We gain the support of legislators** in order to provide the Office with sufficient resources. Each year, we use our business and financial plan, and annual report on operations to explain our request for and use of resources. These documents convey vital information about the Office in that they set out what the Office is, its plans, the results of its work, and its performance. The Public Accounts Committee reviews these documents and recommends the Office's annual funding to the Legislative Assembly.

**Established monitoring and reporting processes** help ensure reporting of our work by established deadlines and within the planned costs set out in the Office's annual business and financial plan. The Office tracks, monitors, and forecasts the cost of each audit. It explains and acts on differences between planned and actual costs. It also routinely compares its costs with private sector auditors' costs to audit government agencies.

The audited **Schedule of Actual Costs to Audit Government Agencies** compares the Office's actual costs to examine government agencies for their fiscal years ending in the period January 1, 2025, to December 31, 2025, with its planned costs. In the **Independent Auditors' Report on the Schedule of Actual Costs to Audit Government Agencies**, the Office's external auditor reported that the actual cost information is reliable.

**Effective financial management systems and practices** include using an appropriate code of conduct, written policies and procedures, and an organizational structure that segregates incompatible duties.

This Annual Report includes the reports of the Office's external auditor on the effectiveness of the Office's financial management processes and compliance with the law. These types of assurances (audit reports) are important to legislators and the public.

The **Independent Auditors' Report on Effectiveness of Financial-Related Controls** indicates the Office's controls are effective. The **Independent Auditors' Report on Compliance with Authorities** indicates the Office complies with the provisions of *The Provincial Auditor Act*. These reports provide the Legislative Assembly with the assurance that the Office fulfills its responsibilities.

## Goal 4 – Digital Transformation

### Strategic Priorities

- Advance data analytics
- Use innovative technology

Technological change impacts how the Office does its work, the risks it faces, and the complexity of the information it audits.



The Office continuously seeks new ways to do its work in a more cost-effective manner. Effectively using technology can assist in reducing the time it takes to complete its audit work (e.g., increased use of data analytics and digital automation can enhance risk assessment processes and reduce manual and repetitive tasks).

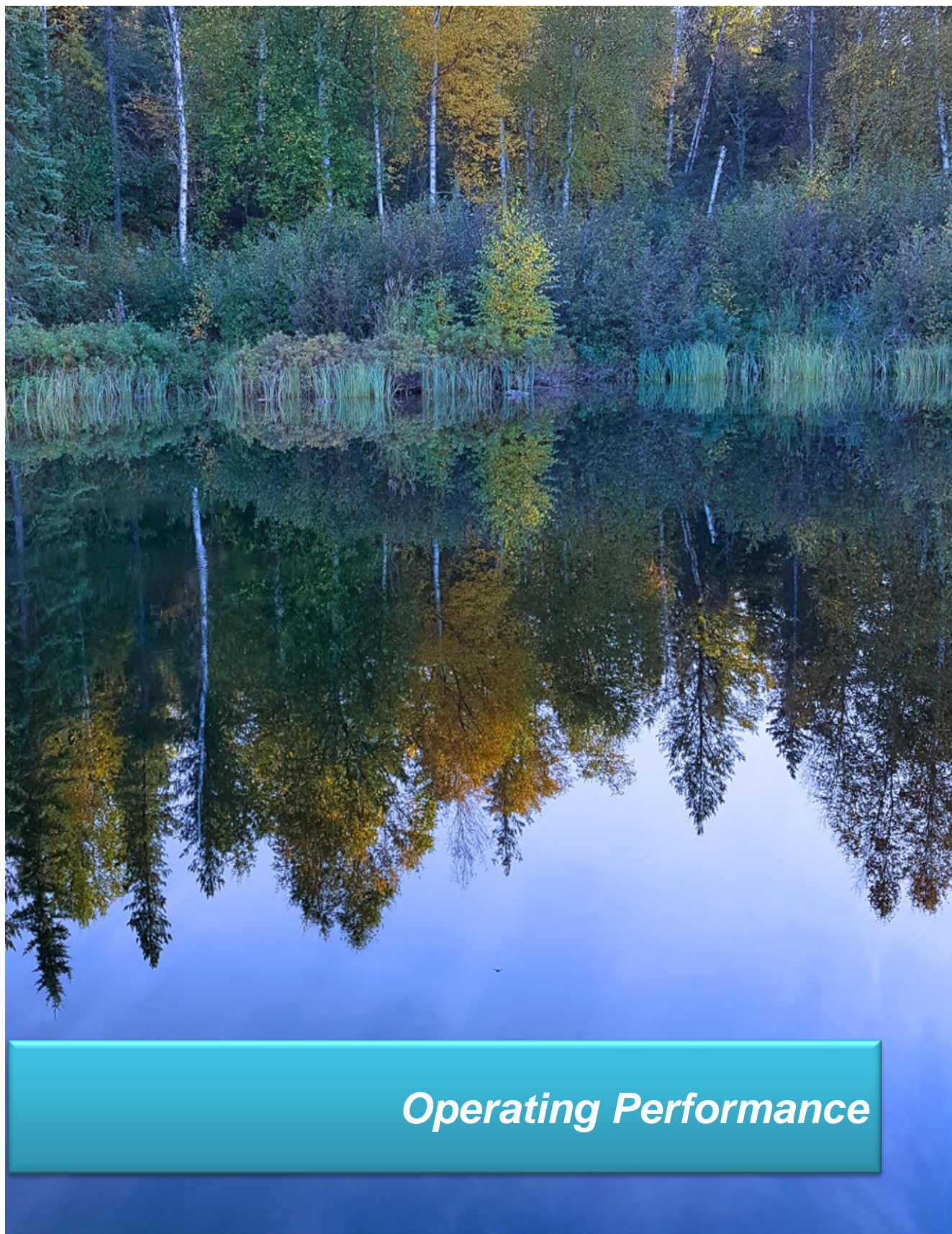
The following systems and processes assist the Office in moving toward its goal of digital transformation.

**Annual training plans include IT focussed elements.** The Office's staff must have and apply suitable knowledge and skills to enable the Office to fulfill its mandate as expected. Auditors must be trained to support changes in digitized audit processes. To advance the use of data analytics, the Office leverages staff with data analytics expertise to assist and train other audit staff. The Office's annual training plan for staff includes training on existing and new technology.

In addition, as new financial IT systems are implemented by Government agencies, auditors are trained in these IT systems to ensure that effective audit approaches can be developed.

**Use of innovative technology is supported.** The Office uses IT systems to support audit processes, secure its information, and manage its resources. The Office continually reevaluates its IT systems and processes to enhance its audit processes and the cost effectiveness of how it manages its resources. For example, in 2026, the Office implemented a centralized scheduling system for assigning and tracking resources allocated to its audit engagements to make this process less labour intensive. In addition, the Office contracts with an IT security provider to assist in managing and maintaining a secure environment for the Office's IT systems.





## *Operating Performance*



## Management Discussion and Analysis

### Background for Measuring the Office's Performance

As reflected in **Exhibit 1—The Value and Benefits of a Legislative Audit Office** and explained in its *2026 Business and Financial Plan*, the Office has the following three primary services and products—independent assurance (audit opinions), advice (recommendations), and trained professionals for public service. These provide value and benefits including improved public confidence in government and better public sector performance.

The Office provides assurance and advice to:

- Government officials through management letters setting out its conclusions, findings, and recommendations for improvement.
- The Legislative Assembly and the public through its public reports tabled in the Assembly. These reports summarize the results of its work at government agencies including recommendations to encourage improvements in the delivery of government programs and services.

The Office's **2024–29 Strategic Plan** sets out 11 performance measures and targets. These 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 set targets.

### 2026 Operating Results

The Office achieved 10 of its 11 performance targets in 2026.

In the **Schedule of Results for Key Performance Measures**, the Office's current year actual results are compared to planned results (target) for each measure of success toward meeting its 2024–29 strategic goals. In addition, it includes the results for the prior two years.

The quality and cost of the Office's work is directly related to its employees' productivity; the Office actively plans for the use of its employees' time and monitors their use of time. We compare planned to actual results and explain and act on differences.

The **Schedule of Actual Time Spent on Tasks** compares the actual use of the Office's employee and contract staff time with planned use. Footnotes to the schedule explain significant differences in the use of time.

Consistent with prior years, the Office's external auditor reached unmodified audit opinions and had no significant matters to report to the Assembly. The Office's external auditor reports the following:

- The 2025–26 financial statements are reliable
- The Office complied with *The Provincial Auditor Act*
- The Office had effective financial controls
- The results for key performance information are relevant, reliable, and understandable
- The actual costs to audit government agencies is reliable
- The actual information on time spent on tasks is reliable
- There are no significant matters to report to the Legislative Assembly





## *Management's Representation on the Schedule of Results for Key Performance Measures and Schedule of Actual Time Spent on Tasks*

The Office's management is responsible for the accompanying Schedule of Results for Key Performance Measures and Schedule of Actual Time Spent on Tasks (Schedules). Management prepared the Schedule of Results for Key Performance Measures in accordance with reporting principles as set out in the Schedule. Management prepared the Schedule of Actual Time Spent on Tasks in accordance with accounting principles as set out in the notes to the Schedule.

The Office maintains a comprehensive system of internal controls including an appropriate code of conduct, written policies and procedures, and an organization structure that segregates incompatible duties. It designed its system of controls to provide reasonable assurance that its transactions are recorded and executed in compliance with applicable legislation and authorities, its assets are properly safeguarded, and it maintains reliable statistical records.

Management is also responsible for the integrity of other information included in this *Annual Report on Operations*. The statistical information presented elsewhere in this *Annual Report on Operations* is consistent with that in the Schedules.

Virtus Group LLP audits the Office's Schedule of Results for Key Performance Measures and Schedule of Actual Time Spent on Tasks.

Virtus Group LLP reports to the Legislative Assembly that each of these Schedules are reliable. Each report of Virtus Group LLP states the scope of its audit and opinion. Each of these is included in this *Annual Report on Operations*.

Tara Clemett, CPA, CA, CISA  
Provincial Auditor

Angèle Borys, CPA, CA, FCPHR  
Deputy Provincial Auditor and  
Chief Operating Officer

June 22, 2026  
Regina, Saskatchewan



## ***Independent Auditors' Report on the Schedule of Results for Key Performance Measures***

### **To the Members of the Legislative Assembly of Saskatchewan**

We have undertaken a reasonable assurance engagement of the accompanying Schedule of Results for Key Performance Measures (the "Schedule") of the Office of the Provincial Auditor for the year ended March 31, 2026, which is prepared in accordance with reporting principles as set out in the Schedule.

#### *Management's Responsibility*

Management is responsible for the preparation and presentation of the Schedule in accordance and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

#### *Our Responsibility*

Our responsibility is to express a reasonable assurance opinion on the Schedule based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3000 *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Schedule is fairly stated, in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement. Material misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the decisions of the users of the report. A reasonable assurance engagement involves performing procedures to obtain evidence about the Schedule. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement in the Schedule, whether due to fraud or error, and involves obtaining evidence about the Schedule.

We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Our Independence and Quality Management*

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan *Rules of Professional Conduct*, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### *Opinion*

In our opinion, the Schedule of Results for Key Performance Measures of the Office of the Provincial Auditor for the year ended March 31, 2026, is fairly stated in all material respects.

*Vintus Group LLP*

June 22, 2026  
Regina, Saskatchewan

Chartered Professional Accountants





## OFFICE OF THE PROVINCIAL AUDITOR SCHEDULE OF RESULTS FOR KEY PERFORMANCE MEASURES

For the Year Ended March 31, 2026



The Office uses performance measures and targets as indicators of success toward achieving its **four strategic goals**. The Office evaluates its performance by assessing against set targets. The following sets out the 2026 results compared to targets for each measure. The Office's goals, measures, and targets are set out in its *2024–29 Strategic Plan*.

The Office prepared this performance information in accordance with the following reporting principles:

- The performance information is **relevant**. It is related to stated strategic goals and performance targets and enables an assessment of our progress toward achieving the goals and targets. It shows how the Office achieved the results and how it measured its progress in achieving its performance targets.
- The performance information is **reliable**. It is based on data that is accurate, complete, and available over a long period of time and at a reasonable cost. It is derived from data that is fair and unbiased, and capable of being replicated by independent and knowledgeable observers.
- The performance information is **understandable**. It provides the level of detail needed to enable a proper understanding of performance and is limited to a key set of performance measures that are comparable over time and aggregated at appropriate and meaningful levels.

### Performance Measure

	Target	2026 Results	2025 Results	2024 Results
<p><b>Acceptance of our recommendations by the Standing Committees on Public Accounts (PAC) and Crown and Central Agencies (CCAC)</b></p> <p><u>Rationale and description of measure:</u> PAC and CCAC's acceptance of the Office's recommendations is an indication of the Assembly's confidence in and satisfaction with the Office's work. The extent to which each Committee accepts recommendations demonstrates whether the Committee thinks the recommendations reflect areas that are important to improve public sector management and/or accountability.</p>	95%	100%	100%	100%
<p>The 2026 results are based on PAC considering 298 recommendations and CCAC considering 7 recommendations from the Office's reports.</p> <p><u>Methodology:</u> Results based on recommendations over the last five-year period (i.e., for 2026—April 2021 to March 2026) considered by each Standing Committee during their meetings.</p>				



Performance Measure				
<p><b>The Government acts on Type 1 and Type 2 recommendations</b></p> <p><u>Rationale and description of measure:</u> The Office makes recommendations to help improve accountability and the Government's delivery of programs. The extent to which the Government acts on the Office's recommendations demonstrates that the recommendations reflect areas that are important to improve public sector management and, in part, the impact of the Office's work.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	90%	96%	95%	96%
	<p>The 2026 results are based on 124 Type 1 and 295 Type 2 recommendations.</p> <p><u>Methodology:</u> The Office determines and tracks the extent to which the Government implements each of its recommendations through its follow-up audits. The Office groups its recommendations into two types:</p> <ul style="list-style-type: none"> <li>➤ Type 1 recommendations are those that are less complex and can be implemented in one year; these are tracked over a 5-year period (i.e., for 2026—April 2021 to March 2026).</li> <li>➤ 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 (i.e., for 2026—April 2016 to March 2026).</li> </ul>			
<p><b>Positive auditee responses to post-audit surveys</b></p> <p><u>Rationale and description of measure:</u> For the Office to be successful in its vision and mission, auditees must view the Office's work as relevant and valuable. The Office surveys the management and/or governing bodies of government agencies we audit to obtain feedback as to whether our work adds value and whether they are satisfied with our work.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	80%	98%	98%	98%
	<p>76% of agencies responded to 254 surveys sent.</p> <p><u>Methodology:</u> Results are based on survey responses from government agencies during a five-year period (e.g., for 2026—April 2021 to March 2026).</p>			
<p><b>Employee retention</b></p> <p><u>Rationale and description of measure:</u> The Office's employees are its most valuable resource in the delivery of quality and timely services. As a Chartered Professional Accountant (CPA) training office, not all staff will pursue a legislative audit career with the Office once they achieve their CPA. As a result, the Office expects, and plans for, some staff to leave each year to pursue other career opportunities.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	85%	88%	86%	82%
	<p>During 2026, there were 63 permanent positions, and 6 employees left the Office. (2025: 60 and 4; 2024: 56 and 12)</p> <p><u>Methodology:</u> Results are based on staff retained as a percentage of permanent positions over a three-year period (i.e., for 2026—April 2023 to March 2026).</p>			
<p><b>Positive employee engagement</b></p> <p><u>Rationale and description of measure:</u> A good working environment for employees assists with productivity and retention. Each year, the Office surveys employees on satisfaction with the Office's working environment and their level of engagement.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	80%	91%	90%	86%
	<p>84% of employees responded to the Office's engagement survey. (2025: 86%; 2024: 84%)</p> <p><u>Methodology:</u> 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.</p>			





Performance Measure				
<p><b>External-party reviews report positive results</b></p> <p><u>Rationale and description of measure:</u> Three external parties review the various aspects of the Office—CPA Saskatchewan, Canadian Council of Legislative Auditors (CCOLA), and an auditor independent of the Office.</p> <ul style="list-style-type: none"> <li>➤ Because the Office is a licensed firm and training office under <i>The Accounting Profession Act</i>, CPA Saskatchewan periodically (at least once every four years) inspects the Office.</li> <li>➤ As a member of CCOLA, the Office voluntarily participates in the inter-jurisdictional peer review process of CCOLA. This review determines whether the Office’s audit work complied overall with generally accepted auditing standards published by CPA Canada (professional standards).</li> <li>➤ The Assembly, through <i>The Provincial Auditor Act</i>, requires an annual audit of the Office by an auditor who is independent of the Office. The Act gives this auditor the same audit responsibilities as the Office.</li> </ul>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	Positive Results	Positive Results	Positive Results	Positive Results
	<p>The 2026 CPA Saskatchewan practice inspection did not identify any reportable deficiencies that would result in the requirement for re-inspection within one year.</p> <p>The 2026 CCOLA peer reviews reported that the Office’s work overall complied with professional assurance standards.</p> <p>The Office’s external auditor issued seven unmodified opinions for the year ended March 31, 2026.</p> <p><u>Methodology:</u> CPA Saskatchewan inspection – Periodic inspections assess whether the Office has policies, practices, and procedures in place that enable it to provide public accounting services in accordance with the standards of the Canadian accounting profession. Positive results mean no reportable deficiencies that result in the requirement for re-inspection within one year.</p> <p>Inter-jurisdictional peer review process – Every second year, another legislative audit office reviews some of our audit files. Positive results are achieved when the reviewer reports overall compliance with the professional standards.</p> <p>The external auditor of the Office provides seven audit opinions on the Office. These include opinions on the Office’s financial statements, performance measures, and financial controls to safeguard public resources. Positive results are when the auditor of the Office issues unmodified opinions (no significant reportable matters).</p>			
<p><b>Submission of public reports to the Legislative Assembly within planned timeframes</b></p> <p><u>Rationale and description of measure:</u> Legislators and the public need to receive our audit work results within a reasonable timeframe to use the information in holding the Government to account. The Office schedules reporting to the Legislative Assembly regularly (e.g., biannually) on the completion of its reports and on the results of its work. The public receives audit results in our reports following audit completion.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	V1: early June V2: early December	V1: June 3 V2: December 9	V1: June 5 V2: December 3	V1: June 6 V2: December 6
	<p><u>Methodology:</u> Consistent with <i>The Provincial Auditor Act</i>, the Office submits its reports to the Speaker for tabling in the Assembly, which become publicly available once tabled. Results are based on those tabling dates.</p>			
<p><b>Timely issuance of assurance reports to government agencies</b></p> <p><u>Rationale and description of measure:</u> Government agencies need timely assurance to have confidence in the Office’s findings and recommendations. The Office tracks the timeliness of its reports to government agencies as compared to planned dates.</p>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	75%	75%	76%	72%
	<p>The Office made sure the majority of government agencies it audited in 2026 were able to table their financial statements within the timeframe required by legislation.</p> <p><u>Methodology:</u> 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>			



—Audited—

<b>Performance Measure</b>				
<b>Audits completed within planned costs</b>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	75%	85%	84%	63%
	<p>The Office managed within its planned costs overall by leveraging cost savings at some agencies to offset audit cost increases at other agencies.</p> <p><u>Methodology:</u> 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. The Office tracks the planned and actual costs to carry out each examination in its time and project management system.</p>			
<p><u>Rationale and description of measure:</u> Providing relevant, reliable, and timely products and services at a reasonable cost help the Office show it uses public resources wisely. The Office tracks actual costs to examine agencies for that year compared to planned costs.</p>				
<b>Increase performance audit work</b>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	20% by 2029 (Increase by 1% annually)	17%	16%	New Measure in 2025
	<p>The 2026 results included 11 performance audits and 33 follow-up audits found in <i>2025 Report – Volume 2</i> and <i>2026 Report – Volume 1</i>. (2025: 8 performance audits and 31 follow-up in <i>2024 Report – Volume 2</i> and <i>2025 Report – Volume 1</i>)</p> <p><u>Methodology:</u> Results are based on the number of actual performance audit hours in comparison to overall audit hours—striving for 1% growth annually.</p>			
<p><u>Rationale and description of measure:</u> Performance audits examine government management practices, controls, and reporting systems against good practices. These audits may reveal important or systemic issues and provide valuable, timely information to legislators and members of the public.</p> <p>The Office is striving to increase performance audit work by 5% over the next 5 years (to achieve 20% by 2029).</p>				
<b>Minimize percentage of visitors leaving our website after viewing only one webpage (i.e., bounce rate)</b>	<b>Target</b>	<b>2026 Results</b>	<b>2025 Results</b>	<b>2024 Results</b>
	Less than 50%	60%	42%	New Measure in 2025
	<p>The higher bounce rate of 60% in 2026 is partly driven by visitors downloading audit reports (PDFs) and then leaving the website. These interactions show effective information delivery, even when website visits are recorded as bounces.</p> <p>Visits to our website increased from 17,300 in 2025 to 22,800 in 2026.</p> <p><u>Methodology:</u> Results are based on measuring the bounce rate using our website content management system, and assessing how frequently users visit our site without interacting or exploring further.</p>			
<p><u>Rationale and description of measure:</u> Monitoring bounce rate helps us assess how effectively our website serves the public. By tracking and analyzing bounce rate, we strengthen our ability to deliver accessible, meaningful, and actionable content (e.g., public reports), as well as to improve communication effectiveness.</p>				





## Independent Auditors' Report on the Schedule of Actual Time Spent on Tasks

To the Members of the Legislative Assembly of Saskatchewan

### Opinion

We have audited the accompanying Schedule of Actual Time Spent on Tasks of the Office of the Provincial Auditor for the year ended March 31, 2026, which is prepared in accordance with the accounting principles as set out in the notes to the statistical information.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the actual time spent on tasks of the Office of the Provincial Auditor for the year ended March 31, 2026, in accordance with the accounting principles set out in the notes to the schedule of statistical information.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statistical Information* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the statistical information in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with the Governance for the Statistical Information

Management is responsible for the preparation and fair presentation of this statistical information in accordance with the accounting principles set out in the notes to the schedule, and for such internal control as management determines is necessary to enable the preparation of statistical information that is free from misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Office's reporting process.

### Auditor's Responsibilities for the Audit of the Statistical Information

Our objectives are to obtain reasonable assurance about whether the statistical information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statistical information.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statistical information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the statistical information, including the disclosures, and whether the statistical information represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Vintus Group LLP*

June 22, 2026

Regina, Saskatchewan

Chartered Professional Accountants



## OFFICE OF THE PROVINCIAL AUDITOR SCHEDULE OF ACTUAL TIME SPENT ON TASKS

For the Year Ended March 31

<i>Employee time</i>	Actual			Planned	
	2024	2025	2026	2026	2027
Working hours	85%	85%	84%	85%	84%
Vacation leave and statutory holidays <sup>1</sup>	12%	13%	13%	13%	14%
Sick leave	3% <sup>2</sup>	2%	3% <sup>2</sup>	2%	2%
<b>Total paid hours</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### *Working hours tasks*

Audits	68%	69% <sup>4</sup>	67%	67%	66%
Support services	12%	12%	13% <sup>5</sup>	12%	13%
Management services	14%	14%	14%	14%	14%
Training	6%	5% <sup>4</sup>	6% <sup>6</sup>	7%	7%
<b>Total work hours</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### *Full-time equivalent positions*

Employees	57 <sup>3</sup>	62	62	62	64
Contract staff	3	3	1	2	1
<b>Total full-time equivalent positions</b>	<b>60</b>	<b>65</b>	<b>63</b>	<b>64</b>	<b>65 <sup>7</sup></b>

(See accompanying notes)

Explanations of statistical differences in the use of employee time:

- <sup>1</sup> The Office provides vacation leave and statutory holidays similar to those provided to employees in the public service. Periodically, there is one more statutory holiday (Good Friday) in the period or one less.
- <sup>2</sup> 2024 and 2026 were not representative years for the Office. Some staff required leave due to serious illnesses during the year.
- <sup>3</sup> 2024 was impacted by turnover of staff and tight market for CPAs.
- <sup>4</sup> Fewer students participating in CPA professional program modules than anticipated and decrease in time spent training newer staff resulted in more time available to complete audit work.
- <sup>5</sup> Increase in time required to implement the Office's new scheduling system.
- <sup>6</sup> Decrease in time required to train new staff.
- <sup>7</sup> The Office requires more support to manage the security of its IT resources.





## OFFICE OF THE PROVINCIAL AUDITOR NOTES TO THE SCHEDULE OF ACTUAL TIME SPENT ON TASKS

For the Year Ended March 31, 2026

### 1. Purpose

This schedule shows work tasks and the percentage of time spent on these tasks. The schedule shows actual percentages for the years ended March 31, 2024, to March 31, 2026, and planned percentages for these tasks for the years ended March 31, 2026, and 2027.

### 2. Definitions

**Working hours** – Time available after deducting vacation leave, statutory holidays, and sick leave.

**Vacation leave and statutory holidays** – Vacation leave is based on years of service. Employees also receive paid provincial statutory holidays similar to those provided in the public service.

**Sick leave** – Sick leave is based on approved leave taken prior to being eligible for long-term disability benefits.

**Total paid hours** – Total of working hours, vacation leave, statutory holidays, and sick leave. Employees must work a minimum of 1,950 hours per year to receive full pay.

**Audit hours** – Time spent on the audits set out in the **Schedule of Actual Costs to Audit Government Agencies**. Audit hours do not include the time spent on support services, management services, and training.

**Support services** – Time spent on accounting, IT network maintenance and support, and other administrative support.

**Management services** – Time spent on human resource activities, quality reviews, internal committees and working groups, office-wide and division planning activities, and time that does not fall within any other working hours task category.

**Training** – Time spent on staff development, courses, and seminars. The time includes both employee attendance and travel time, and instructor time when employees instruct courses.

**Full-time equivalent positions** – Total paid hours divided by 1,950 hours.

### 3. Time Allocation Policies

Employees and contract staff are required to record actual time spent on each task. Staff supervisors approve all time recorded. The Office uses the staff time information to pay employees and contract staff, and to monitor productivity. The Office also uses this information to determine and monitor the costs to audit government agencies.

### 4. Planned Time

The percentages of planned time set out in the Schedule are those presented to the Standing Committee on Public Accounts in the **Schedule of Planned Time Spent on Tasks** in the Office's *Business and Financial Plans* for the related fiscal year.



## *Financial Performance*





## Financial Discussion and Analysis

### Introduction

The following financial discussion and analysis should be read with our audited **Financial Statements** and our audited **Schedule of Actual Costs to Audit Government Agencies**.

For the 2026 fiscal year, the Legislative Assembly approved an appropriation (vote 28) for the Office of \$10,323 thousand and a contingency appropriation of \$706 thousand for a total appropriation of \$11,029 thousand. The total 2026 operating expenses of \$10,233 thousand were \$77 thousand less than planned as set out our 2026 *Business and Financial Plan (Plan)*.

The financial discussion and analysis provides reasons for significant differences between our actual expenses compared to budget and to the prior year. Our audited **Schedule of Actual Costs to Audit Government Agencies** compares our actual to planned costs and provides reasons for key differences.

### Comparison of 2026 Actual Results to Budget and Prior Year

<b>Expenses</b> <span style="float: right;">(in thousands of dollars)</span>			
<b>Salaries</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$6,984</b>	<b>\$6,992</b>	<b>\$6,625</b>
	<b>Variance analysis:</b> Salaries were greater than the prior year by \$367 mainly due to the impact of providing economic salary adjustments similar to those announced by Government in 2024 for its out-of-scope public servants. In addition, in 2026, the Office was at its anticipated staffing level throughout most of the year.		
<b>Employee Benefits</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$1,486</b>	<b>\$1,550</b>	<b>\$1,439</b>
	<b>Variance analysis:</b> Employee benefits were above budget by \$64 and greater than the prior year by \$111 primarily due to employer premium rate increases for the Extended Health Care Plan, Public Employees Pension Plan, and Canada Pension Plan. In addition, higher salaries also increased salary-based benefit premiums, and more staff accessed maternity/parental leave benefits than anticipated.		
<b>Facilities and Equipment</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$871</b>	<b>\$872</b>	<b>\$858</b>
	No significant variance.		
<b>Administration</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$345</b>	<b>\$329</b>	<b>\$313</b>
	No significant variance.		



<b>Expenses</b> <span style="float: right;">(in thousands of dollars)</span>			
<b>Agent and Advisory Services</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$471</b>	<b>\$331</b>	<b>\$583</b>
	<b>Variance analysis:</b> Agent and advisory services were \$140 below budget mainly due to a decreased need for contract staff resulting from stable staff turnover during the year and ability to fill vacant positions. In addition, rates were lower for contracted IT security managed services than budgeted.  Agent and advisory services were \$252 lower than the prior year primarily due to a decreased use of contract staff and audit advisors in 2026. These decreases were somewhat offset by an increase in legal and IT security managed services.		
<b>Training and Development</b>	<i>Budget</i>	<i>Actual</i>	<i>Prior Year</i>
	<b>\$153</b>	<b>\$159</b>	<b>\$142</b>
	No significant variance.		

The transfer to the General Revenue Fund of \$798 thousand includes the return of the Office's unused appropriations of \$773 thousand and other revenue (i.e., bank interest) of \$25 thousand as required by *The Provincial Auditor Act*.

### *Comparison of 2026 Costs to Audit Government Agencies to Planned*

In 2026, the Office was involved in the audits of approximately 250 agencies for a total cost of \$10,109 thousand as compared to planned costs of \$10,323 thousand. The savings in 2026 were primarily the result of fewer significant issues requiring research and evaluation with appointed auditors (e.g., school divisions). Footnotes to the audited **Schedule of Actual Costs to Audit Government Agencies** explain differences between 2026 actual costs and planned costs greater than \$90 thousand.

The Office's costs to audit government agencies is directly influenced by the types and amounts of revenues and expenses of the Government, the number of government agencies, the quality of the Government's and its agencies' records, the cooperation the Office receives, and the nature and extent of changes in professional standards.

### *List of Payees*

Consistent with the Legislative Assembly's expectation that all government agencies provide a list of persons who received money, the **Additional Information** section of this Report includes a list of persons who provided goods and services over \$50 thousand to the Office.





## ***Management's Responsibility for the Financial Statements and Schedule of Actual Costs to Audit Government Agencies***

The Office's management is responsible for the accompanying financial statements and Schedule of Actual Costs to Audit Government Agencies. Management prepared the financial statements in accordance with Canadian public sector accounting standards issued by the Public Sector Accounting Board, and the Schedule of Actual Costs to Audit Government Agencies in accordance with accounting principles as set out in the notes to the Schedule.

The Office maintains a comprehensive system of internal controls including an appropriate code of conduct, written policies and procedures, and an organizational structure that segregates incompatible duties. It designed its system of controls to provide reasonable assurance that its transactions are recorded and executed in compliance with applicable legislation and authorities, its assets are properly safeguarded, and it maintains reliable financial records.

Management is also responsible for the integrity of other information included in this *Annual Report on Operations*. The financial information presented elsewhere in this *Annual Report on Operations* is consistent with that in the financial statements and the schedule of financial information.

Virtus Group LLP audits the Office's financial statements and Schedule of Actual Costs to Audit Government Agencies. Virtus Group LLP also audits the effectiveness of the Office's controls over safeguarding public resources, and its compliance with applicable legislative authorities.

Virtus Group LLP reports to the Legislative Assembly that the Office's financial statements and Schedule of Actual Costs to Audit Government Agencies are both reliable, the Office's financial-related controls are functioning effectively, and the Office complied with applicable legislative authorities. Each report of Virtus Group LLP states the scope of its audit and opinion. Each report is included in this *Annual Report on Operations*.

Tara Clemett, CPA, CA, CISA  
Provincial Auditor

Angèle Borys, CPA, CA, FCPHR  
Deputy Provincial Auditor and  
Chief Operating Officer

June 22, 2026  
Regina, Saskatchewan



## *Independent Auditors' Report on the Financial Statements*

### **To the Members of the Legislative Assembly of Saskatchewan**

#### *Opinion*

We have audited the financial statements of the Office of the Provincial Auditor, which comprise the statement of financial position as at March 31, 2026, and the statements of operations, change in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Provincial Auditor as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Statements* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Information Other than the Financial Statements and Auditors' Report Thereon*

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office's financial reporting process.





### *Auditor's Responsibility for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness on the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Virtus Group LLP*

June 22, 2026  
Regina, Saskatchewan

Chartered Professional Accountants



› **Statement 1**

**OFFICE OF THE PROVINCIAL AUDITOR  
STATEMENT OF FINANCIAL POSITION**

**As at March 31  
(thousands of dollars)**

	2026	2025
<b>Financial Assets</b>		
Cash (Note 3)	\$ 978	\$ 514
Accounts receivable	11	9
	989	523
<b>Liabilities</b>		
Accounts payable	82	76
Accrued vacation pay	130	152
Due to the General Revenue Fund	777	295
	989	523
<b>Net debt (Statement 3)</b>	-	-
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 4)	39	32
Prepaid expenses	106	90
	145	122
<b>Accumulated surplus (Statement 2)</b>	\$ 145	\$ 122
<b>Contractual obligations (Note 8)</b>		

(See accompanying notes)





› **Statement 2**

**OFFICE OF THE PROVINCIAL AUDITOR  
STATEMENT OF OPERATIONS**

**For the Year Ended March 31  
(thousands of dollars)**

	2026		2025
	Budget (Note 5)	Actual	Actual
<b>Revenue</b>			
General Revenue Fund			
Appropriation	\$ 10,323	\$ 10,324	\$ 9,594
Contingency Appropriation	706	705	623
Other	36	25	39
<b>Total revenue</b>	<b>11,065</b>	<b>11,054</b>	<b>10,256</b>
<b>Expense</b>			
Salaries	6,984	6,992	6,625
Employee benefits (Note 6)	1,486	1,550	1,439
Facilities and equipment	871	872	858
Administration	345	329	313
Agent and advisory services	471	331	583
Training and development	153	159	142
<b>Total operating expense</b>	<b>10,310</b>	<b>10,233</b>	<b>9,960</b>
Transfer to General Revenue Fund (Note 7)	742	798	332
<b>Total expense</b>	<b>11,052</b>	<b>11,031</b>	<b>10,292</b>
<b>Annual surplus (deficit) (Statement 3)</b>	<b>\$ 13</b>	<b>23</b>	<b>(36)</b>
Accumulated surplus, beginning of year		122	158
<b>Accumulated surplus, end of year (Statement 1)</b>		<b>\$ 145</b>	<b>\$ 122</b>

(See accompanying notes)



› **Statement 3**

**OFFICE OF THE PROVINCIAL AUDITOR  
STATEMENT OF CHANGE IN NET DEBT**

**For the Year Ended March 31  
(thousands of dollars)**

	<b>2026</b>		<b>2025</b>
	Budget	Actual	Actual
<b>Annual surplus (deficit) (Statement 2)</b>	<b>\$ 13</b>	<b>\$ 23</b>	<b>\$ (36)</b>
Acquisition of tangible capital assets	(48)	(36)	(3)
Amortization of tangible capital assets	35	29	41
	(13)	(7)	38
Acquisition of prepaid expenses	-	(106)	(90)
Use of prepaid expenses	-	90	88
	-	(16)	(2)
<b>(Increase) decrease in net debt</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net debt, beginning of year	-	-	-
<b>Net debt, end of year (Statement 1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(See accompanying notes)





› **Statement 4**

**OFFICE OF THE PROVINCIAL AUDITOR  
STATEMENT OF CASH FLOWS**

**For the Year Ended March 31  
(thousands of dollars)**

	2026	2025
<b>Operating Activities</b>		
<b>Cash received from:</b>		
General Revenue Fund		
Appropriation	\$ 10,324	\$ 9,594
Contingency appropriation	705	623
Other	24	43
	11,053	10,260
<b>Cash paid for:</b>		
Salaries	6,996	6,639
Supplies and other	3,557	3,921
	10,553	10,560
<b>Cash provided by (used in) operating activities</b>	<b>500</b>	<b>(300)</b>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(36)	(3)
<b>Cash used in capital activities</b>	<b>(36)</b>	<b>(3)</b>
<b>Increase (decrease) in cash</b>	<b>464</b>	<b>(303)</b>
Cash, beginning of year	514	817
<b>Cash, end of year (Note 3)</b>	<b>\$ 978</b>	<b>\$ 514</b>

(See accompanying notes)



## OFFICE OF THE PROVINCIAL AUDITOR NOTES TO THE FINANCIAL STATEMENTS

***For the Year Ended March 31, 2026***

### **1. General Information**

*The Provincial Auditor Act* establishes the Office of the Provincial Auditor as part of the Legislative Branch of Government independent of the Executive Branch of the Government of Saskatchewan. The Office:

- Examines the administration of government programs and activities carried out by government ministries, health and education institutions, commissions, Boards, and Crown corporations
- Reports the results of examinations to the Legislative Assembly and the public
- Helps the Standing Committees on Public Accounts and on Crown and Central Agencies in their review of the Provincial Auditor's reports, the Public Accounts, and other reports

### **2. Summary of Accounting Policies**

The Office uses Canadian public sector accounting standards to prepare its financial statements. A statement of remeasurement gains and losses has not been presented in these financial statements because all financial instruments are measured at amortized cost. The following accounting policies are considered to be significant.

#### **(a) Revenue**

The appropriations from the General Revenue Fund are recorded when authorized by the Legislative Assembly.

Other revenue consists of bank interest that is recorded when earned.

#### **(b) Transfer to General Revenue Fund**

*The Provincial Auditor Act* requires that all other revenue received by the Office be deposited to the General Revenue Fund. The Act also requires the Office return any unspent appropriations, as determined using the expenditure basis of accounting, to the General Revenue Fund.

#### **(c) Tangible Capital Assets**

Tangible capital assets are reported at cost less accumulated amortization. Amortization is recorded on a straight-line basis at rates based on estimated useful lives of the tangible capital assets as follows:

Computer hardware, software, and other equipment	3 years
Furniture (e.g., desks)	10 years
Other furniture	5 years

#### **(d) Financial Instruments**

The Office's financial instruments include accounts receivable, accounts payable, accrued vacation pay, and due to the General Revenue Fund. All financial instruments are carried at amortized cost, which approximates fair value due to their immediate or short-term maturity. These instruments have no significant exposure to interest rate, credit, or liquidity risks.





**(e) Future changes in accounting standards**

Effective April 1, 2026, the Office will adopt the following new conceptual framework and accounting standard approved by the Public Sector Accounting Board:

➤ **The Conceptual Framework for Financial Reporting in the Public Sector**

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.

➤ **PS 1202 Financial Statement Presentation**

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

The Office is currently assessing the impact of the conceptual framework and the standard on financial statement presentation.

The Office determined the new Employee Benefits accounting standard (PS 3251) effective April 1, 2029, and the revised Tangible Capital Asset accounting standard (PS 3150) effective April 1, 2030, approved by the Public Sector Accounting Board will have no effect on its financial statements.

**3. Cash**

Cash consists of interest-bearing money on deposit with the bank. The interest rate ranged from 1.95% to 2.45% during the year (2025: 2.45% to 4.70%).

**4. Tangible Capital Assets**

The recognition and measurement of tangible capital assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Office.

	2026 (000's)		2025 (000's)	
	Hardware & Software	Furniture & Equipment	Total	Total
Opening costs	\$ 552	\$ 400	\$ 952	\$ 950
Additions during the year	28	8	36	3
Disposals during the year	(57)	(1)	(58)	(1)
Closing cost	523	407	930	952
Opening accumulated amortization	539	381	920	880
Annual amortization	22	7	29	41
Disposals	(57)	(1)	(58)	(1)
Closing accumulated amortization	504	387	891	920
<b>Net book value</b>	<b>\$ 19</b>	<b>\$ 20</b>	<b>\$ 39</b>	<b>\$ 32</b>

Annual amortization is included in facilities and equipment expense in the Statement of Operations.



### 5. Budget

The budget shown in the Statement of Operations is presented using the expense basis of accounting.

Under *The Provincial Auditor Act*, the Standing Committee on Public Accounts is charged with the review and approval of the Office’s funding request (appropriation and contingency appropriation).

On January 7, 2025, the Standing Committee on Public Accounts approved the Office’s funding request of \$11,029 thousand that was prepared using the expenditure basis of accounting.

The 2026 Budget and Actual using the expenditure basis of accounting are as follows:

	2026 (000's)	
	Budget	Actual
<b>Revenue</b>		
General Revenue Fund		
Appropriation	\$ 10,323	\$ 10,324
Contingency Appropriation	706	705
Other	36	25
<b>Total revenue</b>	<b>11,065</b>	<b>11,054</b>
<b>Expenditure</b>		
Salaries	6,984	6,992
Employee benefits	1,486	1,556
Facilities and equipment	884	882
Administration	345	329
Agent and advisory services	471	328
Training and development	153	169
<b>Total operating expenditure</b>	<b>10,323</b>	<b>10,256</b>
Transfer to General Revenue Fund (Note 7)	742	798
<b>Total expenditure</b>	<b>11,065</b>	<b>11,054</b>
<b>Excess of revenue over expenditure</b>	<b>\$ -</b>	<b>\$ -</b>

### 6. Employee Benefits

The Office participates in a defined contribution pension plan: *The Public Employees Pension Plan*. The Office’s financial obligation to the plan is limited to contributions of 9.0% of employees’ salaries for current



service. The Office's annual pension expense for 2026 of \$625 thousand (2025: \$592 thousand) is included in employee benefits.

The Office also participates in *The Public Employees Disability Income Plan*. The Office's financial obligation to the plan is limited to contributions of 2.19% of employees' salaries for current service. The Office's annual expense for 2026 of \$148 thousand (2025: \$137 thousand) is included in employee benefits.

**7. Transfer to General Revenue Fund**

The \$798 thousand transfer (2025: \$332 thousand) includes the Office's unspent appropriations of \$773 thousand and other revenue (i.e., bank interest) of \$25 thousand.

**8. Contractual Obligations**

In 2022, the Office entered a 7-year lease commencing April 1, 2022, for its accommodations. Annual lease payments are \$546 thousand before escalation adjustments.

For the following fiscal years, the Office is also committed to make future annual payments for IT services and equipment operating leases of:

2027	\$ 228 thousand
2028	\$ 168 thousand
2029	\$ 111 thousand



## *Independent Auditors' Report on the Schedule of Actual Costs to Audit Government Agencies*

### **To the Members of the Legislative Assembly of Saskatchewan**

#### *Opinion*

We have audited the accompanying Schedule of Actual Costs to Audit Government Agencies of the Office of the Provincial Auditor for the period as described in Note 1, which is prepared in accordance with accounting principles as set out in the notes to the schedule of financial information.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the actual costs to audit government agencies of the Office of the Provincial Auditor for the period described in Note 1, in accordance with the accounting principles set out in the notes to the schedule of financial information.

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Information*

Management is responsible for the preparation and fair presentation of the financial information in accordance with accounting principles set out in the notes to the schedule, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Office's financial reporting process.

#### *Auditor's Responsibilities for the Audit of the Financial Information*

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Vintus Group LLP*

June 22, 2026

Regina, Saskatchewan

Chartered Professional Accountants





**OFFICE OF THE PROVINCIAL AUDITOR**  
**SCHEDULE OF ACTUAL COSTS TO AUDIT GOVERNMENT AGENCIES**

For the Year Ended March 31 (thousands of dollars)	2026		2025	
	Planned Costs		Actual Costs	Actual Costs
<b>Government Sector/Agency</b>				
Advanced Education	\$ 1,009		\$ 857 <sup>1</sup>	\$ 892
Agriculture	216		202	287
Community Safety	227		242	488
Education	855		744 <sup>2</sup>	751
Energy and Resources	225		241	192
Environment	358		320	197
Executive Council	21		25	18
Finance	1,159		1,066 <sup>3</sup>	1,104
Government Relations	511		491	377
Health	1,698		1,602 <sup>4</sup>	1,431
Highways	183		189	192
Immigration and Career Training	147		140	163
Justice and Attorney General	481		478	595
Labour Relations and Workplace Safety	44		39	34
Legislative Assembly	151		180	156
Parks, Culture and Sport	482		508	342
Public Service Commission	74		70	123
Saskatchewan Liquor and Gaming Authority	318		198 <sup>5</sup>	234
SaskBuilds and Procurement	385		347	417
Social Services	356		369	360
Trade and Export Development	218		234	296
Workers' Compensation Board	57		16	40
Crown Investments Corporation of Saskatchewan	54		36	53
Lotteries and Gaming Saskatchewan Corporation	75		43	69
Saskatchewan Government Insurance	103		71	68
Saskatchewan Power Corporation	81		42	58
Saskatchewan Telecommunications Holding Corporation	168		178	41
Saskatchewan Water Corporation	19		17	15
SaskEnergy Incorporated	37		31	25



**For the Year Ended March 31  
(thousands of dollars)**

**Government Sector/Agency**

	2026		2025	
	Planned Costs	Actual Costs	Actual Costs	
Government-wide Work	148	67	95	
Legislative Committees and Public Reports	463	452	396	
	<b>\$ 10,323</b>	<b>\$ 9,495</b>	<b>\$ 9,509</b>	
Estimated costs to complete audits not complete at March 31, 2026 (Note 3)	-	614	-	
<b>TOTAL COSTS (Note 4)</b>	<b>\$ 10,323</b>	<b>\$ 10,109</b>	<b>\$ 9,509</b>	

(See accompanying notes)

Explanation of differences between 2026 actual costs and planned costs greater than \$90 thousand (in thousands of dollars):

- <sup>1</sup> **Advanced Education** – In 2026, the Office’s actual costs to March 31 combined with estimated costs to complete of \$107 (e.g., university pension and benefit plans with December year ends) were \$45 less than planned.
- <sup>2</sup> **Education** – In 2026, the Office’s actual costs to March 31 combined with estimated costs to complete of \$22 were \$89 less than planned primarily because of fewer significant issues requiring assessment for school division audit work.
- <sup>3</sup> **Finance** – In 2026, the Office’s actual costs to March 31 combined with estimated costs to complete of \$54 (e.g., pension and benefit plans with December year ends) were \$39 less than planned.
- <sup>4</sup> **Health** – In 2026, the Office’s actual costs to March 31 combined with estimated costs to complete of \$78 (e.g., 3sHealth benefit plans with December year ends) were \$18 less than planned.
- <sup>5</sup> **Saskatchewan Liquor and Gaming Authority** – In 2026, the Office’s actual costs to March 31 combined with estimated costs to complete of \$99 (i.e., to complete audit work on processes to regulate online gaming in Saskatchewan, which was delayed due to wildfire preparedness performance audit) were \$21 less than planned.





## OFFICE OF THE PROVINCIAL AUDITOR NOTES TO THE SCHEDULE OF ACTUAL COSTS TO AUDIT GOVERNMENT AGENCIES

For the Year Ended March 31, 2026

### 1. Purpose

---

This schedule shows the Office's actual costs incurred up to March 31, 2026, and estimated costs to complete the audits of the various Government agencies as compared to the prior year. The results of the Office's 2026 work is reported in its *2025 Report – Volume 2* and *2026 Report – Volume 1* reports tabled in the Legislative Assembly and is available on the Office's website. Also, each year, the Office sets out its Annual Work Plan in its *Business and Financial Plan – Schedule of Planned Costs to Audit Government Agencies* (Annual Work Plan).

### 2. Cost Allocation Policies

---

Government agencies have various fiscal year-ends (e.g., March 31, June 30, August 31, and December 31). Due to the nature of auditing, audit activity related to an agency occurs before and after its fiscal year-end. As such, while most do, not all audits start and finish within the Office's fiscal year. As a result, the Office's total annual operating expenditure is allocated to pay for portions of more than one Annual Work Plan.

Total Operating Expenditure is the total operating expenditure as reported in the audited financial statements for the related fiscal year. It reflects total costs incurred to March 31 in that fiscal year.

Each year, the Office allocates its total operating expenditure to the audit categories set out in its Annual Work Plan. It uses hours reported for each audit in approved employee time sheets as the basis of its allocation. It applies direct costs (e.g., travel) to their relevant audit agency and year. It determines cost-per-hour based on employees' pay and benefits and a portion of other costs (e.g., facilities and equipment, administration, training and development) allocated based on the planned time spent on audits (audit hours). Cost-per-hour is adjusted periodically to reflect changing employee and office-wide circumstances.

Planned costs for 2026 were originally presented to the Standing Committee on Public Accounts in the *2026 Business and Financial Plan*. As a result of changes to ministerial responsibilities, we reclassified our actual and work plan costs to reflect the new structure.

Actual Costs per government agency shown on the schedule are the sum of actual direct costs related to relevant audits plus the product of actual time (hours) spent by employees multiplied by cost-per-hour.

### 3. Additional Cost Information

---

At March 31, 2026, the Office estimated total costs to complete its 2026 Annual Work Plan would be \$10,109 thousand. The estimated total costs include \$614 thousand to complete audits not done at March 31. At March 31, 2026, the 2025 Annual Work Plan was complete.



<b>Actual</b>	<b>2026</b>	<b>2025</b>
Average Cost-Per-Hour	\$ 144.91	\$ 131.39
Direct Costs (in thousands)	\$ 134	\$ 171

Average cost-per-hour is the total operating expenditure for the year less direct costs divided by total hours for all employees for the year. Direct costs are costs other than salaries that are directly related to specific audits (e.g., travel, experts).

#### 4. Source of Funds

The following provides the amount of operating expenditure by fiscal year used to pay for auditing government agencies.

<b>Fiscal Year Costs Incurred</b>	<b>2026 Actual Costs</b>	<b>2025 Actual Costs</b>
	(000's)	
2027 (estimate)	\$ 614	\$ -
2026	7,306	632
2025	2,189	7,056
2024	-	1,821
<b>Total Actual Costs to Audit Government Agencies</b>	<b>\$ 10,109</b>	<b>\$ 9,509</b>





## Independent Auditors' Report on Effectiveness of Financial-Related Controls

### To the Members of the Legislative Assembly of Saskatchewan

We have undertaken a reasonable assurance engagement of the Office of the Provincial Auditor's operating effectiveness of internal controls as of March 31, 2026, to express of an opinion as to the effectiveness of its internal controls related to the following objectives.

- To safeguard public resources. That is, to ensure its assets are not lost or used inappropriately; to ensure it does not inappropriately incur obligations; to establish a financial plan for the purposes of achieving its financial goals; and to monitor and react to its progress towards the objectives established in its financial plan.
- To prepare reliable financial statements.
- To conduct its activities following laws, regulations and policies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

CPA Canada defines control as comprising those elements of an organization that, taken together, support people in the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

The Office of the Provincial Auditor's management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal controls, based on our audit.

We used the control framework included in COSO's *Internal Control-Integrated Framework* to make our judgments about the effectiveness of the Office of the Provincial Auditor's internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision-making processes.

We conducted our reasonable assurance engagement in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of the Office of the Provincial Auditor's internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of the Office of the Provincial Auditor's internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in conjunction with an audit of financial statements in *CPA Canada Handbook – Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements*.

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and not absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, subject to the limitations noted above, the Office of the Provincial Auditor's internal controls were operating effectively, in all material respects, to meet the objectives stated above as of March 31, 2026 based on COSO's *Internal Control-Integrated Framework*.

This report is provided solely for the purposes of assisting the Provincial Auditor in discharging her responsibilities and for preparing her annual report to the Legislative Assembly of Saskatchewan and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan *Rules of Professional Conduct*, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Virtus Group LLP

June 22, 2026  
Regina, Saskatchewan

Chartered Professional Accountants



## *Independent Auditors' Report on Compliance with Authorities*

### **To the Members of the Legislative Assembly of Saskatchewan**

We have undertaken a reasonable assurance engagement of the Office of the Provincial Auditor's compliance with the provisions of *The Provincial Auditor Act* pertaining to its financial reporting, safeguarding of assets, spending, revenue raising, borrowing, and investment activities during the year ended March 31, 2026.

Compliance with the provisions of the stated legislative and related authorities is the responsibility of management of the Office of the Provincial Auditor. Management is also responsible for such internal control as management determines necessary to enable the Office of the Provincial Auditor's compliance with the specified requirements.

Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3531 *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance whether the Office of the Provincial Auditor complied with the criteria established by the legislation and related authorities referred to above, in all significant respects. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of risks of significant non-compliance, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

We believe the evidence is sufficient and appropriate to provide a basis of our opinion.

In our opinion, for the year ended March 31, 2026, the Office of the Provincial Auditor has complied, in all significant respects, with the provisions of the aforementioned legislative and related authorities.

We do not provide a legal opinion on the Office of the Provincial Auditor's compliance with the aforementioned legislative and related authorities.

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging her responsibilities and for preparing her annual report to the Legislative Assembly of Saskatchewan and should not be used for any other purposes. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan *Rules of Professional Conduct*, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

*Vintus Group LLP*

June 22, 2026  
Regina, Saskatchewan

Chartered Professional Accountants





## *Independent Auditors' Report on Significant Matters*

### **To the Members of the Legislative Assembly of Saskatchewan**

Re: Audit of the Office of the Provincial Auditor for the year ended March 31, 2026

We have completed the above noted audit and have issued our reports on the financial statements, internal controls and legislative compliance dated June 22, 2026.

In accordance with *The Provincial Auditor Act*, our responsibilities to report to the members of the legislative assembly also appear to include:

To report matters that, in our judgment, are significant (exceptions/deficiencies), if any, which may impact the annual financial statements and related controls.

This report is based only on matters assessed and relied upon for purposes of our audit opinions on the Office's financial statements, internal controls and legislative compliance. This form of report is referred to as a derivative report, i.e., it is derived from the process, procedures, and findings related to the audit.

Based on the above noted reporting requirements, we provide the following observations:

#### **Governance and Management Control**

- No reportable matters identified.

#### **Systems Control**

- No reportable matters identified.

#### **Financial Statement Presentation and Disclosure**

- No reportable matters identified.

#### **Other Matters**

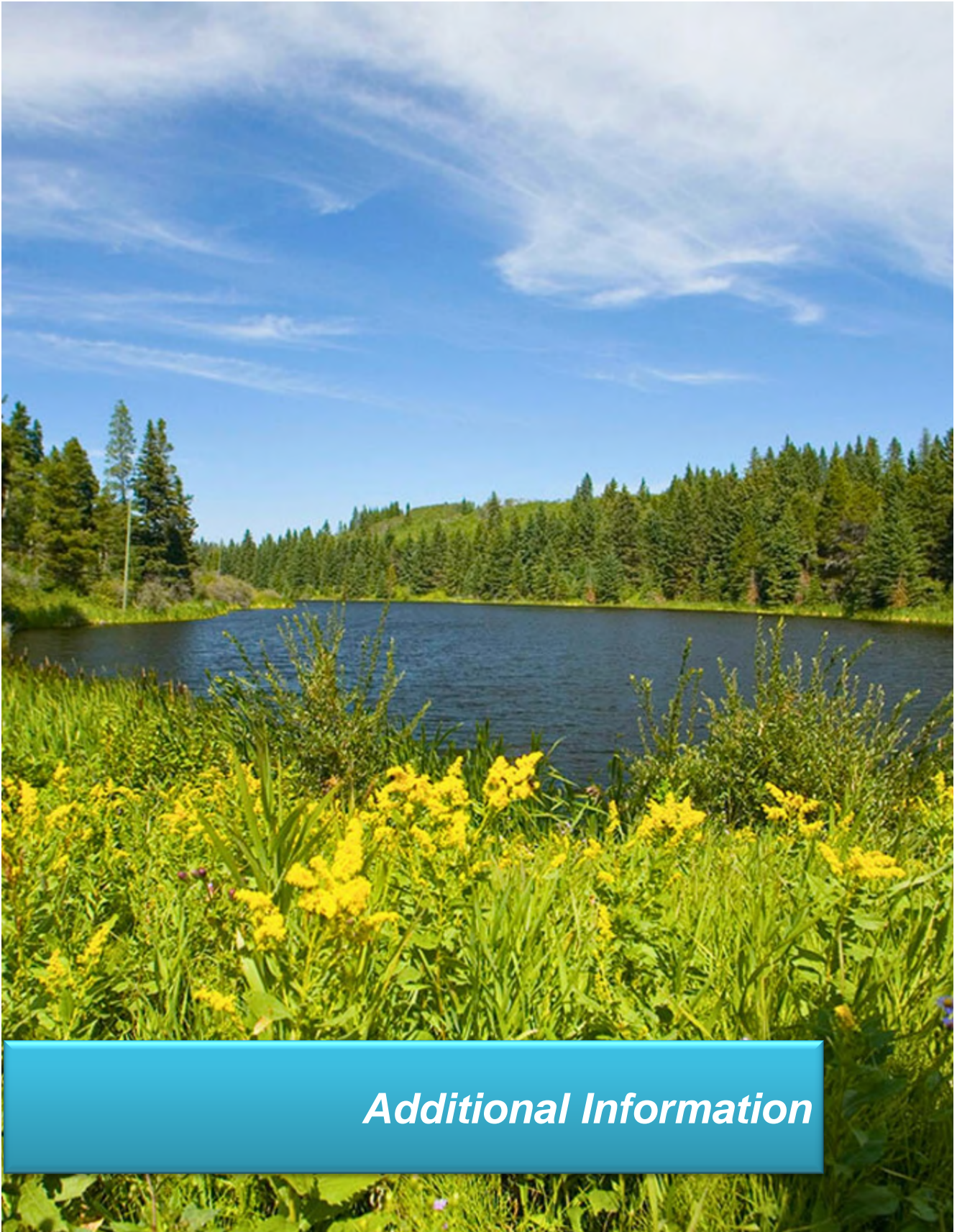
- No reportable matters identified.

Detailed findings and observations with respect to internal controls, and/or financial statement presentation and disclosure are discussed with the Office's management during the course of and completion of our work.

*Virtus Group LLP*

June 22, 2026  
Regina, Saskatchewan

Chartered Professional Accountants



***Additional Information***





## List of Payees

### Salaries

List of employees earning \$50,000 or more and their earnings (e.g., salary, vacation pay, flexible benefit account) for the year ended March 31, 2026.

Ahmad, Arisha	\$ 62,391	Pattullo, Candice	\$ 63,503
Amer, Mohammed	92,250	Pereira, Kayo	91,322
Berenik, Kathleen	103,523	Pituley, Jonathan	159,324
Bidyk, Judy	119,533	Raphael, Solomon	60,212
Borys, Angèle	218,979	Reimer, Dane	144,026
Carrier, Jessica	94,048	Ridi, Shahfina Khan	70,361
Clemett, Tara	258,434	Ring, Maygen	78,429
Dang, Thai Huyen Trang (Jesse)	67,103	Robertson, Jennifer	160,291
DeCorby, Michelle	165,510	Schwab, Victor	194,590
Dickin, Deann	112,479	Serink, April	101,750
Dressler, Nicole	162,448	Sharma, Ruchi	58,346
Drotar, Charlene	180,479	Shaw, Jason	201,731
East, Carey (Zac)	106,423	Sihotang, Pordinan	60,462
Fink, Diana	146,593	Soyinka, Oluwatoyin (Toyin)	51,955
Forbes, Kayla	119,846	Spitzke, Jordan	109,250
Grad, Eric	62,587	St. John, Trevor	202,344
Heebner, Melanie	171,702	Tahir, Rahat	119,846
Khalid, Kiran	62,757	Tahir, Sahar	98,284
Kidder, Matthew	73,088	Tamanna, Tamanna	51,272
Kucher, Tara	103,405	Taylor, Ally	53,771
Lazurko, Lesia	114,504	Tomlin, Heather	112,479
Lindenbach, Michelle	160,291	Tran, Le Bang Tam	72,917
Lobitana, Jule	61,013	Wandy, Jason	202,344
Lowe, Kimberley	180,479	Warraich, Saad	112,760
Matyjanka, Angel	75,985	Watson, Julie	71,064
McNaughton, Jordan	121,360	Wog, Kevin	118,892
Merriman, Mason	119,846	Zarin, Rouzbeh	81,050
Ojaide, Maro	123,641	Zimmer, Dillon	50,047
O'Quinn, Carolyn	218,979		

### Benefits

List of pension and benefit payments of the Office of the Provincial Auditor for \$50,000 or more for the year ended March 31, 2026.

Public Employees Dental Plan	\$ 108,907
Public Employees Disability Income Plan	147,729
Public Employees Pension Plan	624,619
Receiver General for Canada – Canada Pension Plan	267,023
Receiver General for Canada – Employment Insurance	80,498



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Saskatchewan Blue Cross	144,754
Workers' Compensation Board	70,750

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### *Goods and Services*

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List of persons or organizations that provided goods and services to the Office of the Provincial Auditor for \$50,000 or more for the year ended March 31, 2026.

CPA Saskatchewan	\$ 55,060
CPA Western School of Business	55,784
Crowe MacKay LLP	67,764
Kimco Enterprises Inc. (Chateau Tower)	542,460
Powerland Computers Ltd.	146,524
Xerox Canada Ltd.	62,388

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### *Public Reports Tabled*

The Office submitted the following reports for tabling in the Legislative Assembly in 2025–26:

➤ Audit-related:

- *2025 Report – Volume 1* (June 2025)
- *2025 Report – Volume 2* (December 2025)

➤ Administrative:

- *Annual Report on Operations For the Year Ended March 31, 2025* (June 2025)
- *Business and Financial Plan For the Year Ended March 31, 2027* (November 2025)

The Reports are publicly available on the Office's website—[www.auditor.sk.ca](http://www.auditor.sk.ca)—as soon as they are tabled.





