PROVINCIAL AUDITOR
of Saskatchewan

November 25, 2026

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

Dear Sir:

I have the honour of submitting my *Business and Financial Plan for the Year Ended March 31, 2028*, to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*.

Respectfully submitted,



Tara Clemett, CPA, CA, CISA
Provincial Auditor

/dd

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Introduction

The Legislative Assembly sets out the accountability process for the Office in *The Provincial Auditor Act*.

This report—*Business and Financial Plan for the Year Ended March 31, 2028* (2028 Business and Financial Plan, the Plan)—is one of the Office's two key accountability documents.

The Office prepares the Plan using reporting practices set out in the Public Sector Accounting Board's *Statement of Recommended Practice (SORP-2) Public Performance Reporting* published by the Chartered Professional Accountants of Canada. This Plan includes the information the Act requires along with additional supporting information.

The *2028 Business and Financial Plan* is comprised of three main sections:

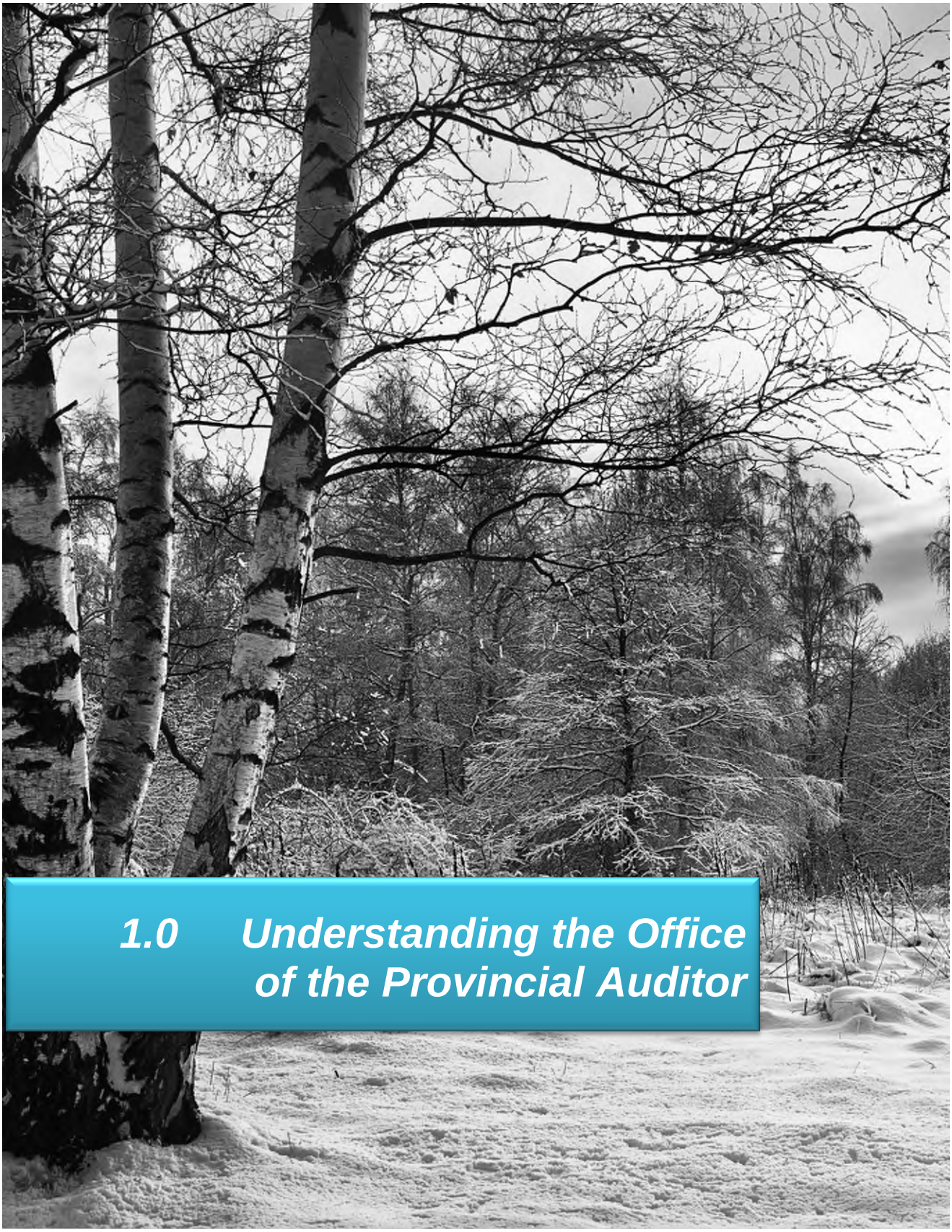
- **Section 1.0 – Understanding the Office of the Provincial Auditor** provides a brief description of the Office including its purpose, accountability mechanisms, staffing, and key systems and practices.
- **Section 2.0 – 2027–28 Funding Request** sets out the 2027–28 Funding Request (Estimates) and factors, forces, and trends affecting the Office's work plan upon which the request is based.
- **Section 3.0 – Annual Work Plan for 2027–28 and Supporting Schedules** includes the Office's Audited Financial Forecast and other key information on trends in costs, average salaries, and training. The Office's Audited Financial Forecast sets out planned time spent on tasks and the 2027–28 annual work plan (i.e., planned costs to audit government agencies). To carry out our work plan, we perform three types of audits: integrated, performance, and follow-up.

The Act requires the Standing Committee on Public Accounts (Public Accounts Committee) to review and approve the Provincial Auditor's Estimates for inclusion in the *Estimates* tabled in the Legislative Assembly.

In reviewing this Plan, the Office encourages the members of the Public Accounts Committee to consider the Office's *2026 Annual Report on Operations* tabled on June 24, 2026, and available on the Office's website.[1] The *2026 Annual Report on Operations* is another key accountability document that describes the Office's performance in achieving the goals and objectives set out in the *2026 Business and Financial Plan*. It also includes audited financial statements for the fiscal year ended March 31, 2026.

Also, members of the Public Accounts Committee can find the Office's prior business and financial plans (e.g., for the Year Ended March 31, 2027) on the Office's website.[2]

[1] Available at auditor.sk.ca under Publications/Our Annual Reports on Operations.
[2] Available at auditor.sk.ca under Publications/Our Business and Financial Plans.



1.0 Understanding the Office of the Provincial Auditor

1.1 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. Our Reports provide legislators and the public with critical information on whether the Government issues reliable financial statements, 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
- Encourages discussion and debate about public sector management and accountability issues
- 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
- Develops professionals for public service

1.2 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[3]
- 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
- 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[4]

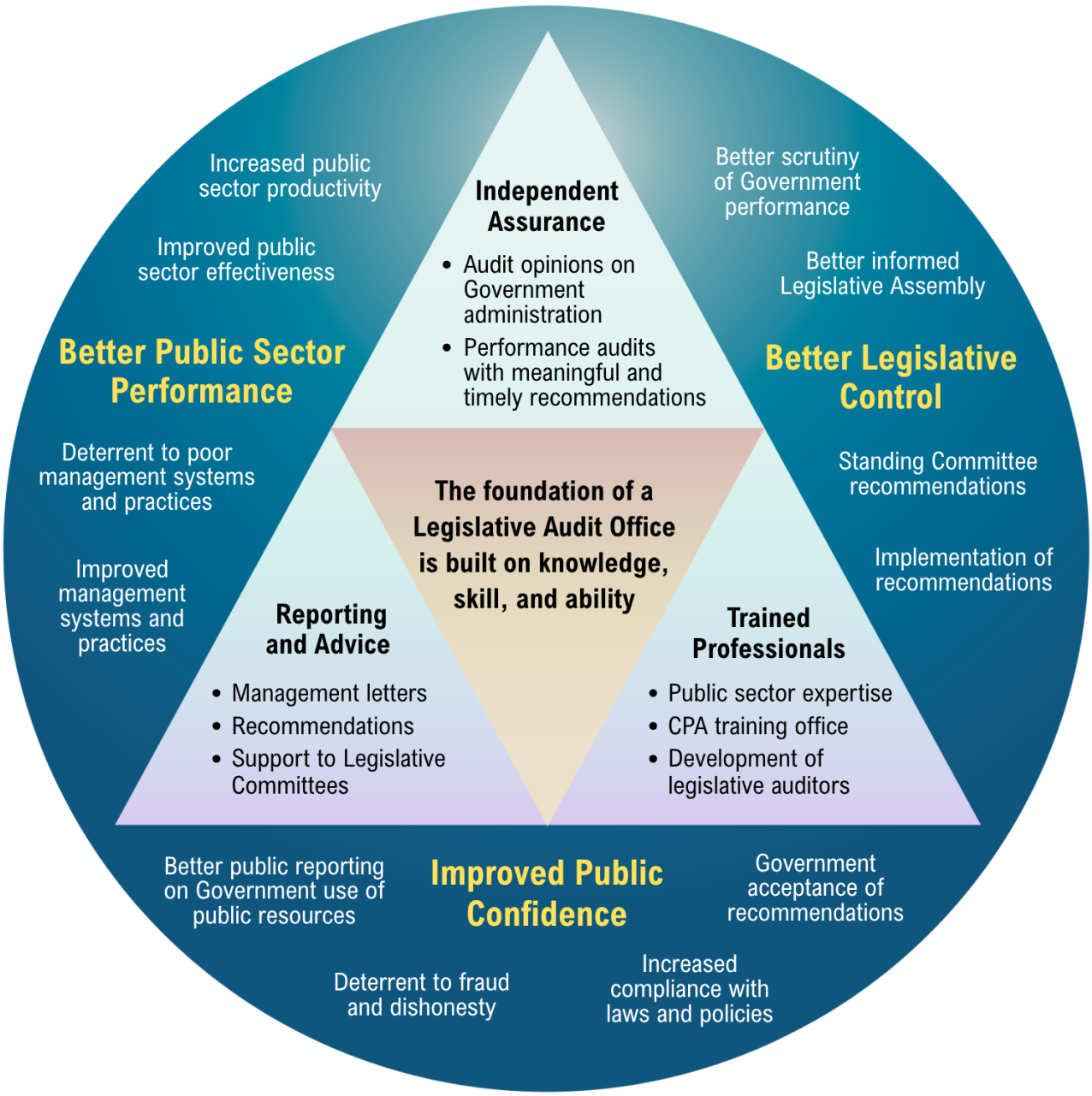
The Rules and Procedures of the Legislative Assembly of Saskatchewan require the Public Accounts Committee to review and report to the Assembly on the results of its review of the Provincial Auditor's Reports. The Committee's reports include whether the Committee agrees with recommendations the Office makes in its Reports.

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.

[3] When the Legislative Assembly is not in session, the Standing Committee on Public Accounts receives these reports upon their submission to the Speaker.
[4] *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 (CCOLA) Working Group.

1.3 Auditor Independence

Auditor independence is critical for a successful legislative audit regime. Auditor independence allows auditors to exercise objectivity—to not 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. 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.[5] The Public Accounts Committee is an all-party committee chaired by a member of the Opposition that typically does not include Cabinet ministers.
- Sets the Provincial Auditor's salary and benefits (e.g., equal to the average salary of all deputy ministers and acting deputy ministers of the Government of Saskatchewan calculated at April 1 each year).
- 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.
- Gives the Office's employees access to similar benefits as those available to public servants.
- Requires the Public Accounts Committee to review the Office's annual business and financial plan and recommend the Office's annual funding to the Legislative 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.

1.4 Staffing

The Office's employees are its most valuable resource because the quality and timeliness of the Office's work depends on their knowledge, skills, and professionalism. Creating and maintaining an environment that encourages and rewards ongoing learning is crucial to the Office's success.

The competencies of the Office's staff affect the quality and timeliness of the work the Office does for the public, the Legislative Assembly, and the Government. The required competencies include those identified by CPA Canada for chartered professional accountants.

[5] The Legislative Assembly appointed Tara Clemett as Provincial Auditor effective November 15, 2021, based on the unanimous recommendation of the Standing Committee on Public Accounts.

The Office's staff must have and apply suitable knowledge, skills, and attributes to enable the Office to fulfill its mandate as expected. These include:

- Objectivity and professional skepticism because of the Office's full independence from the Executive Government (e.g., ministries, Crown corporations, boards, commissions, funds)
- Thorough knowledge of the:
  - Complex structure and systems the Government uses to manage public resources
  - Structure of legislative authorities governing the activities of government agencies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
  - Audit of IT systems and use of data analytics
  - Accounting and assurance standards published by CPA Canada
- Working knowledge of the issues facing government agencies operating in diverse types of businesses including education, health, insurance, public safety, pension and benefit plans, energy, telecommunications, gaming, transportation, renewable and non-renewable resources, human resources, infrastructure, and financial services
- A business view derived from rigorous professional training and practical knowledge of public administration

The Office has five operating divisions (Education and Justice, Environment and Infrastructure, Health and Housing, Performance Audit, and Public Accounts and Quality Assurance) and a Support Services Division. A division lead oversees each division with assigned staff. Each operating division has an assigned portfolio of audit work and is responsible for completing that work within an assigned budget and agreed upon deadlines. The Support Services Division is responsible for human resources including training and payroll, financial reporting, performance reporting, IT systems, communications, and general administration. The Assistant Provincial Auditor is responsible for maintaining the quality management system for the Office's compliance with generally accepted assurance standards.

During 2026–27, the Office expects to employ 63 full-time equivalent positions (2025–26 actual: 62). As of October 31, 2026, 34 of the Office's employees were professional accountants with 14 staff training to become professional accountants. Of these professional accountants, 11 have non-accounting designations (e.g., Certified Information System Auditor, Certified Internal Auditor, Certification in Risk Management Assurance, and Chartered Professional in Human Resources). Four audit staff are non-accountant professionals (e.g., MPA, MSc).

1.5 Maintaining Effective Systems and Practices Including Mitigating Risks

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 the possible adverse consequences it may experience from events or circumstances. The Office accepts some risks because it is not cost effective to accept no risks.

Exhibit 2—Key Risks and Responses sets out key risks the Office faces and processes it uses to mitigate those risks to an acceptable level.

The Office maintains strong systems and practices supported by policies and procedures so that:

- The Office provides quality services and products at a reasonable cost
- The Office's work is relevant—it assists in strengthening and advancing the Government's ability to achieve intended results

- The scope of the Office's work covers all government agencies accountable to the Legislative Assembly and the people of Saskatchewan
- Interested parties understand and value the Office's work

Each year, the Office's Annual Report on Operations includes the independent auditors' report on the Office's systems and practices. In the last report—*2026 Annual Report on Operations*—the Office's external auditor reported that the Office had effective processes to safeguard public resources entrusted to it by the Assembly. The Office has not made significant changes to its systems and practices since that audit.

Exhibit 2—Key Risks and Responses

Interested parties do not support the Office's goals and objectives. For the Office to remain viable, legislators, the public, and government officials (interested parties) must support its goals and objectives. The Office uses strategic planning processes so that its goals and objectives result in relevant assurance (audit reports) and advice for its interested parties. In addition, gaining and keeping interested parties' trust is essential for the viability of the Office. Maintaining trust includes respecting the confidentiality of information to which the Office has access. The Office has processes to maintain the confidentiality of information.

Government does not act on the Office's recommendations. Doing independent, reliable, and relevant work at a reasonable cost is vital to the Office's success. These attributes are also essential for interested parties to value the Office's advice and act upon it. The Office uses quality and financial management processes so that its assurance and advice are independent, relevant, reliable, and cost effective. The Office also monitors how quickly agencies implement its audit recommendations.

The Standing Committees on Public Accounts[A] and on Crown and Central Agencies[B] do not fulfill their responsibilities. The Office must provide assurance and advice consistent with each Committee's objectives. The Office uses quality management processes so that it provides independent, relevant, and reliable information consistent with each Committee's objectives.

The Office does not have the required competencies and resources to deliver its products and services. The quality of its work is dependent on the competencies of the Office's staff. The Office has hiring processes and training programs to ensure it acquires and maintains the required competencies. To discharge its statutory duties, the Office needs sufficient resources to employ the required number of competent people. It also needs sufficient resources to equip, support, and house its staff. It needs the support of legislators to obtain the required resources. To gain this support, it uses planning and monitoring processes so that its work is reliable and relevant to legislators. Also, the Office publishes a business and financial plan and an annual report on operations to build legislators' support for its request for resources.

The Office does not manage its resources effectively. The Office's management practices must promote the effective use of its resources. It uses financial and human resource management processes to keep the risk of not doing so at a minimum. Its major input cost to provide services is salaries and benefits. Salaries and benefits account for approximately 80% of its spending. It carefully monitors and reports publicly on the use of staff time.

The Office does not understand or respond to the challenges faced by interested parties. If its assurance and advice is to be reliable, the Office must understand the challenges and risks the Government faces. How the Government manages its risks affects the nature and extent of work the Office must do. The Office must also understand the challenges and risks legislators and the public face if its assurance and advice is to be relevant. To be relevant, its assurance and advice should result in better legislative control over government activities and better public sector performance (see **Exhibit 1**). The Office uses strategic planning processes to set strategic goals and priorities, and annual planning processes to understand and revisit the challenges and risks faced by its interested parties.

The Office loses, or is perceived to lose, its independence. *The Provincial Auditor Act* makes the Office responsible for examining all public resources managed by the Government and the Legislative Assembly (e.g., Legislative Assembly Service). The Act provides the legislative framework for independence of the Office. The Office carefully guards its independence and reports to the Assembly or the Public Accounts Committee when it is concerned about its independence. Also, it uses human resource management and quality management processes to maintain objectivity and independence in its work. This includes additional safeguards to enable its staff to act with integrity, exercise objectivity and professional skepticism.

The Office provides inappropriate or incorrect assurance and advice. Interested parties must trust and value the Office's assurance (audit reports) and advice. The Office has processes to ensure the reliability and quality of its work, including using experts for complex matters.

[A] The Standing Committee on Public Accounts is the audit committee for the Legislative Assembly. The Committee is a key agent of change for improving the Government's management of public resources. The Committee's mandate is to help the Legislative Assembly hold the Government accountable for its spending of taxpayers' money and its stewardship over public resources. The Committee reviews and evaluates the activities of government ministries and agencies. The Committee reviews our Office's reports and works with the Provincial Auditor to carry out the Committee's mandate.

[B] The Standing Committee on Crown and Central Agencies, a policy field committee, considers matters related to the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries, supply and services, central agencies, liquor, gaming, and all other revenue-related agencies and entities. Since 2001, the Assembly, through *The Provincial Auditor Act*, has referred the parts of the Office's reports that relate to CIC and its subsidiaries to the Committee for review. The Crown and Central Agencies Committee works with the Provincial Auditor to carry out the Committee's mandate related to those reviews.



2.0 2027–28 Funding Request

2.1 2027–28 Funding Request

As required by *The Provincial Auditor Act*, this section presents the Office's funding request for the 2027–28 Estimates including an amount for unforeseen expenses (contingency appropriation) as envisioned by *The Provincial Auditor Act.*[6]

The Office asks that the Public Accounts Committee approve the 2027–28 Estimates with an appropriation for the operation of the Office of $10,824 thousand and an appropriation for unforeseen expenses of $730 thousand. The 2027–28 contingency appropriation request of $730 thousand approximates the Office's previous net financial asset target of one month's salary and benefits.

The Office also asks the Public Accounts Committee, after its review, to submit the approved Estimates to the Speaker for inclusion in the *Estimates* tabled in the Legislative Assembly.

Section 2.2 – Provincial Auditor's Estimates for **Vote 28 Provincial Auditor** provides the 2027–28 Estimates with a breakdown consistent with the format the Legislative Assembly expects. These appropriations will enable the Office to fulfill its statutory duties under *The Provincial Auditor Act*.

Section 2.3 – Factors, Forces, and Trends Affecting the Appropriation, **Section 3.2 – Audited Financial Forecast**, and **Section 4.0 – Other Supporting Information** provide details on the basis for the 2027–28 Estimates request for the operation of the Office.

Section 3.2 – Audited Financial Forecast includes the audited financial forecast where an auditor, independent from the Office, concluded the financial forecast for the year ended March 31, 2028, is consistent with and reasonable in relation to the Office's strategic goals and priorities.[7]

[6] The Legislative Assembly amended *The Provincial Auditor Act* in June 2001 (amended Act). The amended Act changed how the Provincial Auditor's Office finances its operations. Until 2001, the Office maintained net financial assets equal to approximately one month's salary and benefit expenses. The Office used this money to respond to costs of unplanned work, pressure to improve the timeliness of its work, and unplanned salary and benefit increases. This practice enhanced the Office's independence by providing the resources necessary to effectively manage unforeseen circumstances. The amended Act requires the Provincial Auditor to return all unspent money at the end of the year to the General Revenue Fund. This practice is known as "lapsing appropriations." To enable the Provincial Auditor to retain the independence to manage effectively, the Legislative Assembly accepted the recommendation of the Standing Committee on Public Accounts that the amended Act provide for the Provincial Auditor to obtain an extra appropriation each year (still equal to one month's salary and benefit expenses). Since 2001, the Act provides for the inclusion of amounts for unforeseen expenses in the estimates presented by the Office each year.

[7] Since 1998, the Office has provided the Committee with an audited financial forecast in response to a 1998 request from the Board of Internal Economy to provide the Board with independent advice to help it assess the Office's request for resources.

2.2 Provincial Auditor's Estimates

Provincial Auditor

Vote 28

The Provincial Auditor, an Independent Officer of the Legislative Assembly, serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice, and reports on the management of public resources entrusted to Government.

Summary of Appropriation and Expense
(thousands of dollars)

	Estimated 2027-28	Estimated 2026-27
Provincial Auditor	10,824	10,551
Unforeseen Expenses	730	728
Appropriation	11,554	11,279
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	11,554	11,279

Provincial Auditor (PA01)

To provide for the audits of the administration of programs and activities of government ministries, health and education institutions, commissions, boards, and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. The Provincial Auditor also assists the Standing Committees on Public Accounts and Crown and Central Agencies in their review of the Provincial Auditor's Reports, the Public Accounts, and other reports.

Allocations

Provincial Auditor's Salary (Statutory)	266	258
Provincial Auditor Operations	10,558	10,293

Classification by Type	2027-28	2026-27		
Salaries	7,189	7,166		
Goods and Services	3,635	3,385		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $10,558K.			10,824	10,551

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to governing legislation.

Classification by Type	2027-28	2026-27		
Salaries	730	728		
			730	728

2.3 Factors, Forces, and Trends Affecting the Appropriation

The 2027–28 Funding Request of $10,824 thousand for the operation of the Office reflects a net increase of 2.6% ($273 thousand) from the 2026–27 approved appropriation of $10,551 thousand.

The net increase is comprised of:

Estimated increases for:	**(in thousands)**
➢ Auditing agencies' implementation of the new public sector reporting model	$ 98
➢ Market pressures affecting salaries and benefits	87
➢ Maintaining IT infrastructure security and modernizing IT audit tools	86
➢ Changes to the CPA student training program	16
➢ Net changes in employer premiums for provincial and federal benefit plans	12
➢ Inflation on goods and services	56
Estimated decreases for:	
➢ Impact of changes to Government agencies (**Section 4.1**)	(29)
➢ Costs the Office expects to absorb	(53)
Net increase for funding request	$ 273

Each year, the Office prepares a work plan that will enable it to fulfill its duties under *The Provincial Auditor Act*. To prepare its work plan, the Office uses a risk-based model to set priorities and allocate resources.

The **Schedule of Planned Costs to Audit Government Agencies** sets out the annual work plan for the year ended March 31, 2028. The Schedule forms part of the audited financial forecast included in **Section 3.2**. The Schedule sets out the planned costs to audit and report on government sectors/agencies for the Office's fiscal year ended March 31, 2028, and comparative information. The 2027–28 work plan is based on the planning approach used in prior years and reflects a similar mix of work. See **Section 3.3** for potential areas of focus for performance work.

The work plan reflects the Office's strategic goals and priorities and information known at September 30, 2026, about the following factors.

- **Changes to professional standards**

  The Canadian Public Sector Accounting Standards Board continuously updates public sector accounting standards. Changes in accounting standards typically result in more work for preparers of financial statements and their auditors. The current financial reporting model for government agencies changed effective April 1, 2026, resulting in increased effort to audit the changes implemented by government agencies. Though the increase in audit effort is not significant for each agency, there are approximately 70 agencies where a robust assessment will be needed. The Office estimates an increase of $98 thousand for this additional work.

Changes require the Office to keep staff trained, maintain up-to-date audit methodologies and practices, and often result in additional audit work effort. To minimize associated costs, wherever possible, the Office leverages its involvement with other Canadian legislative audit offices and utilizes internal training.

- **Market pressures affecting salaries and benefits**

  The Office's recruiting strategies, the competitiveness of its salary and benefit plans, and its turnover rate are all affected by market pressures. Research indicates that although the overall market is more stable than in recent years, organizations that require professionals with specialized skills and experience, including professional accountants, must re-evaluate salaries to remain competitive.[8] Demand is high for roles that can interpret data, maintain compliance, and apply sound judgment.[9] Legislative auditors require all of these competencies and are key to the success of the Office in meetings its mandate.

  The Government has not confirmed changes to salary and benefits for public servants as of September 30, 2026 (the date of finalizing this request). This funding request does not include an estimate of general salary and benefit increases (i.e., cost of living adjustments) for 2027–28. Should the Government provide such increases, the Office will provide similar increases for its employees and finance it by drawing on its contingency appropriation.

- **Maintaining IT infrastructure security and modernizing IT audit tools**

  The Office's IT infrastructure includes the hardware, software, and IT security and audit tools necessary to conduct its audits, secure its information, and manage its resources. The security and availability of the IT system is critical to the effective operation of the Office. The Office is continually reassessing its security needs and enhancing the efficiency of conducting its audits. The Office estimates an increase of $86 thousand for these requirements.

  The Office is modernizing its IT infrastructure management through an enterprise approach where tools used for IT infrastructure risk management are more integrated. This helps to reduce some of the Office's IT software licensing costs, which offsets some of the cost increases necessary to maintain and monitor the security of IT systems.

  As part of the Office's digital transformation strategic goal, the Office is enhancing the efficiency of its audit work through increased use of automated audit tools (e.g., tools that securely integrate the use of artificial intelligence (AI) to reduce manual and repetitive tasks).

- **Training for CPA students and professionals**

  Changes to the CPA student training program have resulted in increased tuition and exam fees estimated at $16 thousand. The CPA profession has modernized its training model to include additional emphasis on innovation, technology, and sustainability. These areas also align with the Office's strategic goals and expectations for its professionals overall. The Office anticipates it can offset increases in other areas of training by continuing to access virtual courses.

- **Rates for employer costs of benefit plans set by provincial and federal governments**

  Employer contribution rate increases for the extended healthcare plan, EI, and dental plan are estimated to increase costs by $19 thousand. Employer contribution rate decreases for CPP and WCB are estimated to decrease costs by $7 thousand.

[8] *Robert Half Finance and Accounting 2027 Salary Guide.*
[9] *Ibid.*

- **Changes in inflation rates affecting goods and services**

  Changes in inflation impact most of the Office's goods and services such as contracted staff assistance, supplies, audit travel (e.g., hotel and mileage rates), and office space rent. The Office estimates an increase of $56 thousand based on a modest anticipated inflationary increase of 2% on its cost of goods and services and an expected increase of 4% in office space rent effective April 1, 2027.

- **Changes to Government agencies**

  The Provincial Auditor Act requires the Office to audit all government agencies. Changes including the Government's restructuring, creation, and wind-up of agencies, along with changes to the Government's use of appointed auditors, affect the Office's work plan and total costs. At September 30, 2026, changes to government agencies or programs are estimated to decrease the Office's costs by $29 thousand. See **Section 4.1 – Impact of Changes to Government Agencies on the 2027–28 Work Plan** for further details.

  While the use of appointed auditors reduces the Office's costs, it increases the total cost of auditing to taxpayers because two auditors are involved. **Section 4.5 – Total Costs to Audit Government Agencies** sets out the total costs to audit government agencies for the last five years. When the Government appoints a second auditor (appointed auditor), the Office follows the recommendations of the *Task Force on Roles, Responsibilities, and Duties of Auditors*.[10] Following these recommendations ensures the Office serves the Assembly efficiently and minimizes duplication of effort.

- **Costs the Office expects to absorb**

  The Office plans to offset $53 thousand of its cost increases by reducing costs where possible (e.g., attending virtual training opportunities to reduce travel costs), limiting furniture replacements, and eliminating software licences no longer required as a result of the Office's move to an enterprise approach for its IT.

- **The quality of and changes to the Government's records, systems, practices, and personnel**

  The Office recognizes government staff turnover (because of retirements or voluntary turnover) and ongoing pressures to look for cost efficiencies can create an environment that may affect this factor. The Office monitors the impact of busy government staff on financial and management controls in agencies, and the delivery of government programs. The Office generally expects this impact, on an overall basis, to minimally affect audit costs.

- **The level of cooperation the Office expects to receive from government officials and appointed auditors when it does its work**

  The Office receives, and expects to continue to receive, good cooperation from government officials and appointed auditors. It recognizes, in some cases, staff turnover and recruiting challenges at government agencies has impacted the receipt of information for audits. It notes parties are making best efforts in these circumstances, but audits do take longer if financial information presented for audit is not accurate or timely.

- **The legislators' and public's expectations**

  The Office approved its five-year strategic plan in March 2024. To assist in the assessment of continued relevance of the elements of its strategic plan, the Office sought feedback from leadership, staff, and interested parties. The Office's *2024–29 Strategic Plan* (**Section 5.0**) provides the foundation for the development of the *2028 Business and Financial Plan*. We remain focused on meeting the highest standards while contributing to well-managed government and planning to aim our audit work at the social, economic,

[10] *Task Force on Roles, Responsibilities, and Duties of Auditors* available at www.auditor.sk.ca.

and environmental issues impacting present and future generations. See **Section 3.3 – Potential Areas of Focus for Performance Audit Work.**

Exhibit 3 highlights the external forces and trends affecting both the Office and its interested parties. Identifying external forces and trends helps keep the Office responsive to changing environments and emerging risks.

Exhibit 3—External Forces and Trends Affecting the Office

The Office's *2024–29 Strategic Plan* identifies five major external forces and trends affecting both the Office and interested parties (i.e., legislators, the public, and government officials). These forces and trends affect the Office's resources, how it manages, and how it decides what work it does and when. The Office focuses its efforts on helping interested parties address the challenges emerging from these forces and trends as well as several more specific issues. In particular, the Office will continue to encourage the Government to address the following challenges:

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

Source: Office of the Provincial Auditor of Saskatchewan, *2024–29 Strategic Plan*.

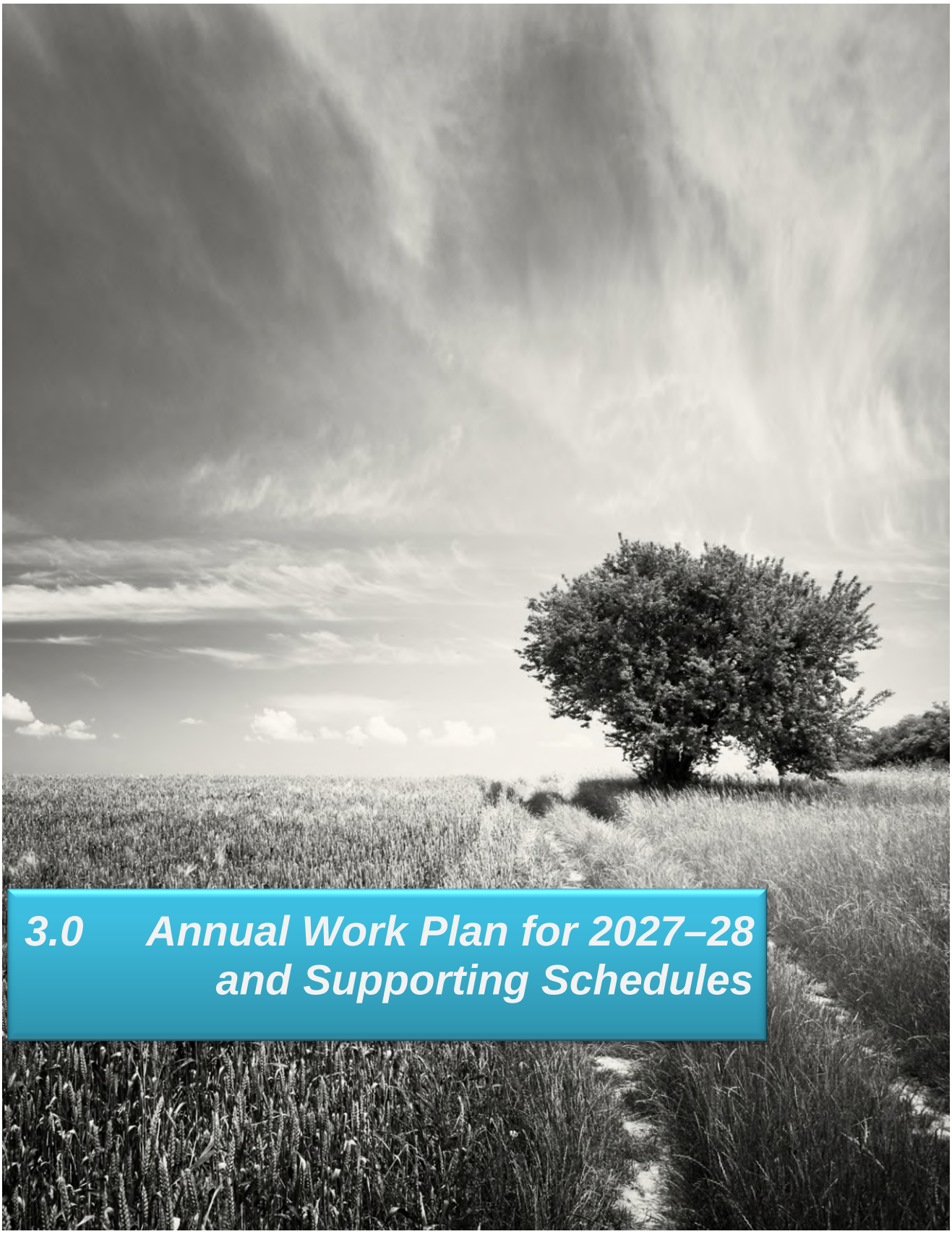
2.4 Impact of Alternative Funding Levels

If the Office does not obtain approval for a sufficient appropriation from the Public Accounts Committee, it will be unable to carry out its work plan. As previously noted, the Office uses a risk-based model to set its work plan. The model reflects that the Office must provide assurance on the Government's Summary Financial Statements along with assurance on the effectiveness of the Government's management of public resources, and compliance with the law. If the Office were unable to obtain sufficient funding, it would provide less service by not auditing certain agencies or agreements in the following sequence:

- Cost-share agreements
- Certain pension and benefit plans
- Special purpose and trust funds
- Certain educational agencies (e.g., regional colleges)

When the Office does not examine a government agency, the Assembly does not receive the Office's assurances on the agency's financial statements, the effectiveness of its management of public resources, and its compliance with governing authorities.

If necessary, the Office will report to the Legislative Assembly which government agencies it was unable to audit. When this is necessary, the Office is concerned with the impact of this message on public confidence in the system of government.



3.0 Annual Work Plan for 2027–28 and Supporting Schedules

3.1 Glossary

Estimate

Future-oriented financial information prepared using actual results, where available, and assumptions all of which reflect the entity's planned course of action for the period covered given management's judgment as to the most probable set of economic conditions.

Forecast

Future-oriented financial information prepared using assumptions that reflect the entity's planned courses of action for the period given management's judgment as to the most probable set of economic conditions (*CPA Canada Handbook—Assurance*).

Projection

Future-oriented financial information prepared using assumptions that reflect the entity's planned courses of action for the period given management's judgment as to the most probable set of economic conditions, together with one or more hypotheses that are assumptions which are consistent with the purpose of the information but are not necessarily the most probable in management's judgment (*CPA Canada Handbook—Assurance*).

3.2 Audited Financial Forecast

Management's Responsibility for the Financial Forecast

The accompanying financial forecast, consisting of a Statement of Operations included in the Business and Financial Plan for the Office of the Provincial Auditor for the year ended March 31, 2028, is the responsibility of management of the Office. Management prepared the financial forecast in accordance with generally accepted accounting principles in Canada. The financial information presented elsewhere in this Business and Financial Plan is consistent with that in the financial forecast.

To ensure the integrity and objectivity of the financial data, management maintains an appropriate code of conduct, a comprehensive system of internal controls including written policies and procedures, and an organizational structure that segregates duties. These systems and practices provide reasonable assurance that the most probable set of economic conditions are reflected in the assumptions the Office developed to prepare the financial forecast. These measures also provide reasonable assurance that the assumptions are suitably supported, consistent with the goals and plans developed by the Office, and provide a reasonable basis for the forecast.

The financial forecast was audited by Virtus Group LLP. Its report to the Standing Committee on Public Accounts stating the scope of its examination and opinion on the financial forecast follows.

November 23, 2026
Regina, Saskatchewan

Tara Clemett, CPA, CA, CISA
Provincial Auditor

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

Auditors' Report on Financial Forecast

To the Standing Committee on Public Accounts:

The accompanying financial forecast of the Office of the Provincial Auditor consisting of a Statement of Operations for the year ended March 31, 2028, has been prepared by management using assumptions with an effective date of September 30, 2026. We have examined the support provided by management for the assumptions, and the preparation and presentation of this forecast. Our examination was made in accordance with the applicable Auditing Guideline published by the Chartered Professional Accountants of Canada. We have no responsibility to update this report for events and circumstances occurring after the date of our report.

In our opinion:

- As at the date of this report, the assumptions developed by management are suitably supported and consistent with the plans of the Office, and provide a reasonable basis for the forecast
- This forecast reflects such assumptions
- The financial forecast complies with the presentation and disclosure standards for forecasts published by the Chartered Professional Accountants of Canada

Since this forecast is based on assumptions regarding future events, actual results will vary from the information presented and the variances may be material. Accordingly, we express no opinion as to whether this forecast will be achieved.

November 23, 2026
Regina, Saskatchewan

Virtus Group LLP

Chartered Professional Accountants

OFFICE OF THE PROVINCIAL AUDITOR
Financial Forecast—STATEMENT OF OPERATIONS
For the Years Ended March 31
(thousands of dollars)

	2025 Actual	2026 Actual	2027 Estimate (Unaudited) (Note 4)	2028 Forecast (Notes 5,6)	2029 Projection (Unaudited)
***Revenue**:*					
General Revenue Fund (GRF)					
- Appropriation	$ 9,594	$10,324	$10,551	$10,824	$ 10,865
- Contingency Appropriation (Note 2)	623	705	728	730	730
Other	39	25	24	28	28
Total revenue	**10,256**	**11,054**	**11,303**	**11,582**	**11,623**
Expense:					
Salaries	6,625	6,992	7,158	7,189	7,189
Employee benefits	1,439	1,550	1,555	1,568	1,568
Facilities and equipment	858	872	899	912	930
Administration	313	329	337	344	351
Agent and advisory services	583	331	482	642	655
Training and development	142	159	156	168	171
Total operating expense	**9,960**	**10,233**	**10,587**	**10,823**	**10,864**
Transfer to GRF (Note 3)					
- Return of unused Appropriation	293	773	699	730	730
- Other	39	25	24	28	28
Total transfer to GRF	**332**	**798**	**723**	**758**	**758**
Total expense	10,292	11,031	11,310	11,581	11,622
Annual surplus (deficit)	**(36)**	**23**	**(7)**	**1**	**1**
Accumulated surplus, beginning of year	158	122	145	138	139
Accumulated surplus, end of year	**$ 122**	**$ 145**	**$ 138**	**$ 139**	**$ 140**

(See accompanying notes and schedules)

Office of the Provincial Auditor
Notes to the Financial Forecast—Statement of Operations
For the Years Ended March 31

1. Summary of Accounting Policies

The Office used Canadian public sector accounting principles to prepare this financial information. The following accounting principles are considered to be significant:

a) Revenue

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

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

b) 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

2. Contingency Appropriation

To enable the Provincial Auditor to retain independence to manage unforeseen circumstances effectively, *The Provincial Auditor Act* provides for the Provincial Auditor to obtain an extra appropriation each year for unforeseen expenses (contingency appropriation). The Act provides for a contingency appropriation in place of the Office maintaining net financial assets. Prior to 2001, the Office maintained net financial assets equal to approximately one month's salary and benefit expenses.

3. Transfer to General Revenue Fund

The Provincial Auditor Act requires the Office to give all other revenues to the General Revenue Fund. The Act also requires the Office to return any excess appropriations to the General Revenue Fund. For 2027, the Office anticipates that it will give $24,200 of other revenue and $699,400 of its appropriation to the General Revenue Fund.

4. 2027 Estimate

The estimate for 2027 is based on actual information known to September 30, 2026, and the planned course of action for the remainder of the year. The actual results will vary, and the variations may be material. The Office's actual expenses for the six months ended September 30, 2026, were $5.4 million (unaudited).

5. 2028 Forecast – Key Assumptions

The financial information presented for 2028 is a forecast and accordingly actual results will vary, and the variations may be material.

The Office prepared the financial information for the year ended March 31, 2028, using the significant assumptions set out below. The assumptions reflect the Office's planned course of action for this period. The Office based the assumptions on management's judgment of the most probable set of economic conditions for this period based on information known at September 30, 2026.

Appropriation is the amount of money the Office needs from the General Revenue Fund to finance operations. The Office returns any amounts not required during the year to the General Revenue Fund at year-end (Transfer to GRF).

Contingency appropriation is the amount of money from the General Revenue Fund required for unforeseen expenses. The Office returns any amounts not required during the year to the General Revenue Fund at year-end (Transfer to GRF).

Other revenue includes bank interest earned on cash held during the year at an average rate of 1.95%.

Salaries are based on 63 full-time equivalent employee positions at an average salary cost of $114,100 (Refer to **Section 3.5 – Forecast and Actual Full-Time Equivalent Positions and Average Salaries of Employees**). Average salary cost is determined using best estimates of expected pay for current and new employees based on past trends and expected economic conditions.

Total full-time equivalent positions of 65 (63 FTE salaried employees plus 2 FTE contracted staff assistance) reflects the staff necessary to provide 70,000 audit hours. The required audit hours for the agencies included in the **Schedule of Planned Costs to Audit Government Agencies** is based on the planned use of staff time set out in the **Schedule of Planned Time Spent on Tasks**. When determining required audit hours, the Office takes into account information known at September 30, 2026, about the state of the Government's systems and practices, the number and size of government agencies, the Government's use of appointed auditors, and changes in accounting and assurance standards.

Employee benefits include the costs of the following benefits: Canada Pension Plan, Employment Insurance, Workers' Compensation, Public Employees Pension Plan, Public Employees Dental Plan, Public Employees Disability Income Plan, Public Employees Group Life Insurance Plan, extended healthcare plan, parental top-up plan, and a flexible benefit plan. The costs reflect current rates charged for these benefits or expected rate changes.

Facilities and equipment include rent for office space based on a 7-year lease effective April 1, 2022, and reflects management's best estimates based on past trends and current economic conditions for costs such as amortization of tangible capital assets, and computer hardware and software maintenance.

Administration reflects management's best estimates based on past trends and current economic conditions for costs such as audit travel, professional fees and dues, telephone, printing, and office supplies.

Agent and advisory services represent management's best estimates for legal costs, the cost for the audit of the Office, and other contractual services including planned use of experts to support our performance work. It includes costs for contracted staff assistance of 2 full-time equivalent positions.

Training and development costs are the estimated direct costs to train staff to become professional accountants, keep the knowledge and skills of current professionals up-to-date, and have knowledge in specialized areas. The Office based the costs on past trends and office policies (Refer to **Section 3.6 – Training Hours and Costs**).

6. Schedule of Revenue and Expenditure (thousands of dollars)

The Office prepared the following schedule using the expenditure basis of accounting. Expenditures are the cost of goods and services acquired in the year. The appropriation from the General Revenue Fund is determined using the expenditure basis of accounting.

For the Years Ended March 31	2025 Actual	2026 Actual	2027 Estimate (Unaudited)	2028 Forecast	2029 Projection (Unaudited)
***Revenue**:*					
General Revenue Fund (GRF)					
- Appropriation	$ 9,594	$10,324	$10,551	$10,824	$10,865
- Contingency Appropriation	623	705	728	730	730
Other	39	25	24	28	28
Total revenue	**10,256**	**11,054**	**11,303**	**11,582**	**11,623**
Expenditure:					
Salaries	6,625	6,992	7,158	7,189	7,189
Employee benefits	1,428	1,556	1,555	1,568	1,568
Facilities and equipment	828	882	892	913	931
Administration	310	329	337	344	351
Agent and advisory services	587	328	482	642	655
Training and development	146	169	156	168	171
Total operating expenditure	**9,924**	**10,256**	**10,580**	**10,824**	**10,865**
Transfer to GRF					
- Return of unused Appropriation	293	773	699	730	730
- Other	39	25	24	28	28
Total transfer to GRF	**332**	**798**	**723**	**758**	**758**
Total expenditure	**10,256**	**11,054**	**11,303**	**11,582**	**11,623**
Excess of revenue over expenditure	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OFFICE OF THE PROVINCIAL AUDITOR
SCHEDULE OF PLANNED TIME SPENT ON TASKS
For the Years Ended March 31

	Actual			Planned	
Employee time	**2024**	**2025**	**2026**	**2027**	**2028**
Working hours	85%	85%	84%	84%	85%
Vacation leave and statutory holidays[1]	12%	13%	13%	14%	13%
Sick leave	3% [2]	2%	3% [2]	2%	2%
Total paid hours	100%	100%	100%	100%	100%
Working hours tasks					
Audits	68%	69% [4]	67%	66%	66%
Support services	12%	12%	13% [5]	13%	14% [7]
Management services	14%	14%	14%	14%	14%
Training	6%	5% [4]	6% [6]	7%	6% [6]
Total work hours	100%	100%	100%	100%	100%
Full-time equivalent positions					
Employees	57 [3]	62	62	64	63
Contract staff	3	3	1	1	2
Total full-time equivalent positions	60	65	63	65 [7]	65 [7]

(See accompanying notes)

Explanations of statistical differences in the use of employee time:

1 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.

2 2024 and 2026 were not representative years for the Office. Some staff required leave due to serious illnesses during the year.

3 2024 was impacted by turnover of staff and tight market for CPAs.

4 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.

5 Increase in time required to implement the Office's new scheduling system.

6 Decrease in time required to train new staff as fewer hours required for the CPA professional program.

7 The Office requires more support to manage the security of its IT resources.

Office of the Provincial Auditor
Notes to the Schedule of Planned Time Spent on Tasks
For the Years Ended March 31

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, 2027, and 2028.

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 Planned 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. Actual Time

The percentages of actual time set out in the Schedule are those presented in the audited **Schedule of Actual Time Spent on Tasks** in the Office's *Annual Report on Operations* for the related fiscal year.

OFFICE OF THE PROVINCIAL AUDITOR
SCHEDULE OF PLANNED COSTS TO AUDIT GOVERNMENT AGENCIES
For the Years Ended March 31
(thousands of dollars)

Government Sector/Agency	2025 Actual Costs (Note 1)		2026 Actual Costs (Note 1)		2027 Planned Costs		2028 Planned Costs	
Advanced Education	$ 892		$ 947	A	$ 1,185		$ 1,150	
Agriculture	287		202		271		211	
Community Safety	488		246	A	457		537	
Education	751		766		783		581	1
Energy and Resources	192		250		251		230	
Environment	197		341		440		276	2
Executive Council	18		25		51		24	
Finance	1,104		1,120		1,066		1,265	3
Government Relations	377		540		476		564	
Health	1,431		1,684	A	1,669		1,702	
Highways	192		189		298		187	4
Immigration and Career Training	163		152		121		251	5
Justice and Attorney General	595		490		487		475	
Labour Relations and Workplace Safety	34		39		42		43	
Legislative Assembly	156		187	A	159		166	
Parks, Culture and Sport	342		508		330		397	
Public Service Commission	123		70		198		52	6
Saskatchewan Liquor and Gaming Authority	234		318	A	240		225	
SaskBuilds and Procurement	417		394		433		535	7
Social Services	360		390		285		417	8
Trade and Export Development	296		234		210		224	
Workers' Compensation Board	40		65	A	49		26	
Crown Investments Corporation of Saskatchewan	53		36		53		48	
Lotteries and Gaming Saskatchewan Corporation	69		43		48		52	
Saskatchewan Government Insurance	68		71		81		190	9
Saskatchewan Power Corporation	58		49	A	81		200	10
Saskatchewan Telecommunications Holding Corporation	41		187		54		65	
Saskatchewan Water Corporation	15		17		14		15	
SaskEnergy Incorporated	25		31		135		29	11
Government-wide Work	95		69		101		201	12

Government Sector/Agency	2025 Actual Costs (Note 1)	2026 Actual Costs (Note 1)	2027 Planned Costs	2028 Planned Costs
Legislative Committees and Public Reports	396	454	483	486
TOTAL COSTS [A]	**$ 9,509**	**$ 10,114**	**$ 10,551**	**$ 10,824**
Average cost-per-audit-hour[13]	$ 131.39	$ 144.91	**$ 148.08**	**$ 152.01**

(see accompanying notes)

[A] Includes costs remaining to complete audits not done at September 30, 2026.

The Office plans performance work in various sectors each year. **Section 3.3 – Potential Areas of Focus for Performance Work** includes anticipated performance work for 2027, 2028, and future years. Variability in where the Office conducts its performance work each year creates many of the significant cost variances when comparing each year's costs.

Reasons for differences greater than $90 thousand between 2027 and 2028 planned audit work (in thousands of dollars) are provided below:

1 **Education** – 2028 is less than 2027 by $202. Planned costs for 2027 included costs to assess the Saskatoon Public School Division's processes to address workplace violence in schools and follow up past recommendations about Northern Lights School Division's purchasing processes.

2 **Environment** – 2028 is less than 2027 by $164. Planned costs for 2027 included costs to assess the Water Security Agency's processes to maintain water infrastructure and follow up past recommendations about the Ministry's processes to regulate industrial emitters.

3 **Finance** – 2028 is more than 2027 by $199. Planned costs for 2028 include costs to assess ministries' public performance plans and/or reports, complex accounting issues, and follow up past recommendations about the Ministry's enforcement of tax collection.

4 **Highways** – 2028 is less than 2027 by $111. Planned costs for 2027 included costs to assess the Ministry's processes to monitor Regina Bypass maintenance.

5 **Immigration and Career Training** – 2028 is more than 2027 by $130. Planned costs for 2028 include costs to assess the Ministry's processes to monitor regulatory bodies and to follow up past recommendations about the Saskatchewan Apprenticeship and Trade Certification Commission's processes to increase apprentices from underrepresented groups.

6 **Public Service Commission** – 2028 is less than 2027 by $146. Planned costs for 2027 included costs to assess the Public Service Commission's harassment complaints process and to audit the central human resource/payroll system now replaced by a new system (GEM) under SaskBuilds and Procurement. Planned costs for 2028 include costs to follow up past recommendations about the Commission's processes to advance workplace diversity and inclusion in ministries.

7 **SaskBuilds and Procurement** – 2028 is more than 2027 by $102. Planned costs for 2028 include costs to audit the central human resource/payroll system included in the new GEM system previously audited under the Public Service Commission and increased costs to audit complex land sale agreements of the Global Transportation Hub Authority.

8 **Social Services** – 2028 is more than 2027 by $132. Planned costs for 2028 include costs to assess the Ministry's processes to monitor children placed in kinship care.

9 **Saskatchewan Government Insurance** – 2028 is more than 2027 by $109. Planned costs for 2028 include increased costs to assess SGI's processes to monitor accredited auto body shops and reduced costs resulting from the wind up of the Saskatchewan Government Insurance Superannuation Plan.

10 **Saskatchewan Power Corporation** – 2028 is more than 2027 by $119. Planned costs for 2028 include costs to assess SaskPower's planning processes for extending coal-fired power plants.

11 **SaskEnergy Incorporated** – 2028 is less than 2027 by $106. Planned costs for 2027 included costs to assess SaskEnergy's energy rebate programs.

12 **Government-wide Work** – 2028 is more than 2027 by $100. Planned costs for 2028 include costs to assess government's adoption of the new public sector reporting model.

13 **Average Cost-per-Audit-Hour** – The average cost-per-audit-hour in 2025 was lower primarily because salary and benefit economic adjustments similar to those provided to public servants authorized by the Government were not provided until 2026.

Office of the Provincial Auditor
Notes to the Schedule of Planned Costs to Audit Government Agencies
For the Years Ended March 31

1. Purpose

This schedule (Annual Work Plan) shows the Office's actual costs to audit government agencies for its fiscal years ended March 31, 2025, and March 31, 2026. The schedule also shows the Office's planned costs to audit government agencies for its fiscal years ended March 31, 2027, and March 31, 2028.

The actual costs for 2025 and 2026 were originally provided in the **Schedule of Actual Costs to Audit Government Agencies** included in the Office's 2025 and 2026 Annual Reports on Operations. The audited information noted there would be future costs to complete these audits. Virtus Group LLP audited those schedules. The actual results reported in this schedule have been updated for actual costs up to September 30, 2026—including an estimate for costs remaining to complete audits not done at September 30, 2026.

The Office uses a risk-based model to set priorities and allocate resources to its audits of government agencies.

The "nature of each examination" is described in section 11 of *The Provincial Auditor Act*, which states:

> *11(1) The Provincial Auditor is the auditor of the accounts of the government of Saskatchewan and shall examine all accounts related to public money and any accounts not related to public money that he is required by an Act to examine, and shall determine whether, in his opinion:*
> *a) the accounts have been faithfully and properly kept;*
> *b) public money has been fully accounted for and properly disposed of, and the rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of public money;*
> *c) public money expended has been applied to the purposes for which it was appropriated by the Legislature and the expenditures have adequate statutory authority; and*
> *d) essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public money.*

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-audit-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-audit-hour is adjusted periodically to reflect changing employee and office-wide circumstances.

Actual Costs per government sector/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-audit-hour.

3.3 Potential Areas of Focus for Performance Audit Work

The Office's annual planning process includes determining potential areas of focus for its future performance audit work. The Office anticipates performance work in the following areas over the next few years:

Government Sector/Agency	Potential Areas of Focus for Performance Work		
	2027	2028	Future
Advanced Education	• Graduate retention • Cloud computing	• Student mental health	
Agriculture			• Claims management
Community Safety		• Saskatchewan Marshals Service	
Education	• Workplace violence in schools		• Provincial student assessment program • Specialized support classrooms
Energy and Resources			• Critical minerals
Environment	• Water infrastructure maintenance		• Wildlife management
Executive Council	• Minister travel		
Finance		• Public performance plans and reports	
Government Relations	• Missing and Murdered Indigenous Women and Girls (MMIWG) initiatives	• Duty to consult process	
Health	• Critical incident investigations	• Addictions services provided by community-based organizations • Urgent care centres	• Digital health • Infrastructure projects • Medical device cybersecurity
Highways	• Regina Bypass maintenance		• Work zone safety
Immigration and Career Training		• Credential recognition	
Public Service Commission	• Harassment complaints		
Saskatchewan Liquor and Gaming Authority	• Online gaming regulation		
SaskBuilds and Procurement			• Artificial intelligence
Social Services		• Kinship care	• Staff recruitment and retention • Supportive housing • Income support for people with disabilities
Saskatchewan Government Insurance		• Accredited repair shops	
Saskatchewan Power Corporation		• Coal-fired power plants	
Saskatchewan Water Corporation			• Water treatment plant cybersecurity
SaskEnergy Incorporated	• Energy rebates		

3.4 Historical Comparison of the Costs of the Office's Work Plans

The following table shows a five-year summary comparison of costs to discharge the Office's duties under *The Provincial Auditor Act*. The **Schedule of Planned Costs to Audit Government Agencies** included in **Section 3.2 – Audited Financial Forecast** compares detailed work plans for the years 2025 to 2028 and explains key differences between 2027 and 2028 planned audit work. Key differences for 2025 and 2026 actuals are explained in the Annual Report on Operations for the related fiscal year.

The 2029 planned costs assume an inflationary increase of 0% for salary and benefits, 2% for other expenditures, and that the other factors listed in **Section 2.3** will not significantly impact future costs of the Office.

Work Plan Costs to Audit Each Government Agency for the Office's Fiscal Years Ended March 31				
In thousands of dollars				
2025 Actual	**2026 Actual**	**2027 Planned**	**2028 Planned**	**2029 Planned**
9,509	10,114	10,551	10,824	10,865
(Details in the **Schedule of Planned Costs to Audit Government Agencies**)				(Details to be determined in 2027)

3.5 Forecast and Actual Full-Time Equivalent Positions and Average Salaries of Employees

Information on full-time equivalent (FTE) employee positions and average salaries:

Fiscal Year	FTE Positions		Average Salaries	
	Actual	Forecast	Actual	Forecast
2024	57	60.5	$ 102,800 [1]	$ 97,900
2025	62	62	106,900 [1]	102,900
2026	62	62	112,800 [2]	112,600 [2]
2027	63 [3]	64	113,600 [3]	112,000
2028		63		114,100

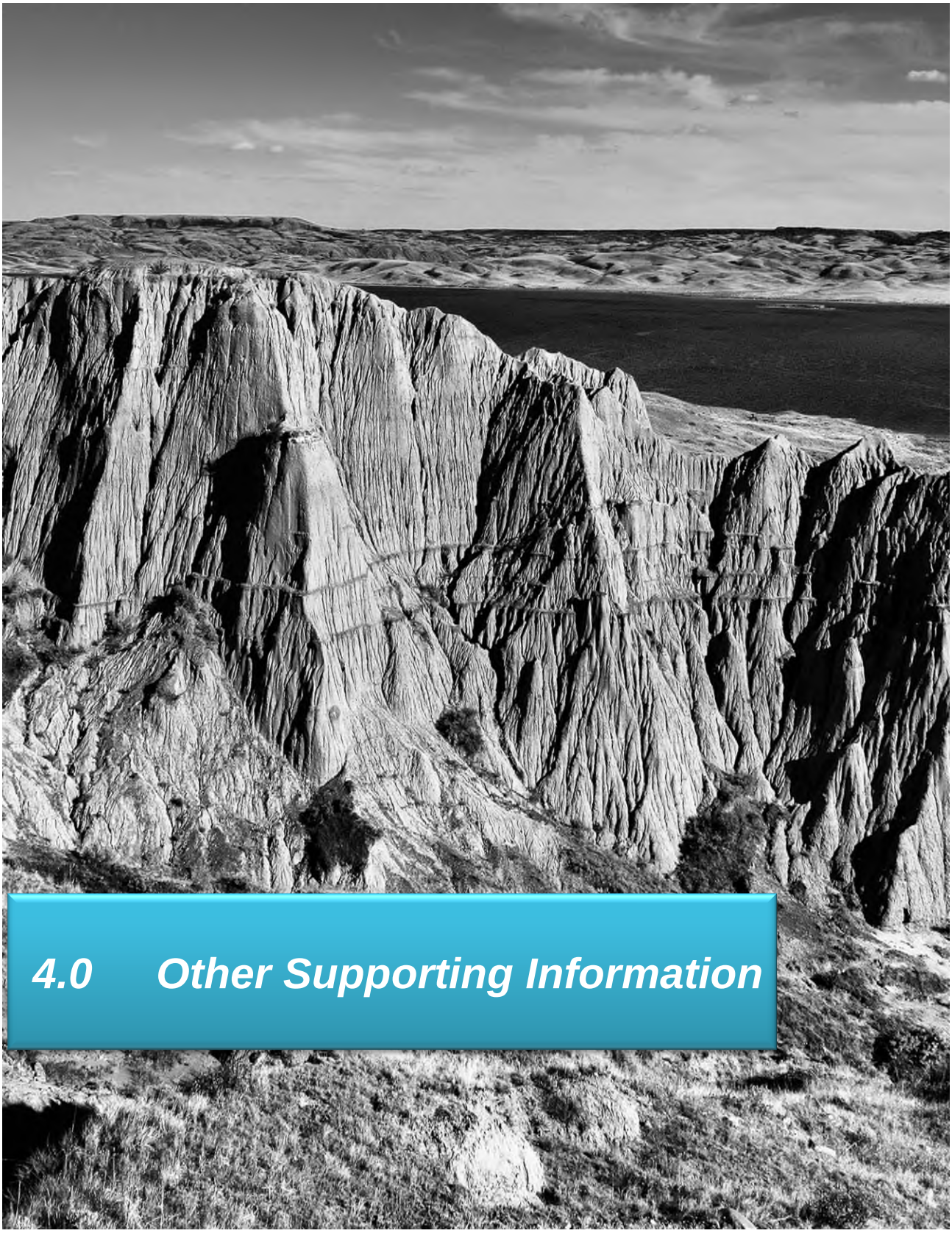
[1] Average salaries increased primarily due to the need to respond to economic and market pressures in order to hire and retain qualified staff.
[2] Average salary increase includes the impact of providing pay rate increases similar to those provided to out-of-scope public servants authorized by the Government.
[3] Estimated number of full-time equivalent positions and average salaries for 2027 based on information known at September 30, 2026. Actual results may vary.

3.6 Training Hours and Costs

Employee training hours and direct costs (e.g., tuition fees, travel).

Fiscal Year	Hours		Direct Costs	
	Actual	Forecast[1]	Actual	Forecast
2024	5,700 [2]	6,300	$ 121,800 [2]	$ 150,000
2025	5,900 [2]	7,500	145,900 [2]	150,000
2026	6,700	7,300	169,000 [3]	153,000
2027	6,900 [4]	7,400	155,800 [3,4]	153,000
2028		7,100		168,000 [5]

1 The Office trains employees to become professional accountants (CPA) as a key strategy to recruit staff, 40%–50% of training hours relate to training these students. On average, all staff are allocated 11–13 days of training and coaching time each year.
2 In 2024 and 2025, fewer students participated in the CPA professional program than anticipated.
3 Fees paid for CPA professional staff training increased. The Office has since shifted to other providers for similar training.
4 This is an estimate to March 31, 2027. Actual results may vary. Actual costs to September 30, 2026, are $73,400.
5 Changes to the CPA student training program have resulted in increased tuition and exam fees.



4.0 Other Supporting Information

4.1 Impact of Changes to Government Agencies on the 2027–28 Work Plan

The Office submits its request for resources in November each year (2026) for the next April to March fiscal (2027–28) year. The Office bases its request on information known to September 30, 2026. The Office reflects information received after that date in the next request for resources.

The Office adjusts resources when agencies are significantly reorganized or it requests additional resources to audit new agencies (created), does not request resources to audit wound-up agencies, and adjusts resources for changes in the Government's use of appointed auditors.

Impact of Changes to Government Agencies		
	(thousands of dollars)	
Agencies Created / New Audit Work[1]		
Ministry of Health		
Health Shared Services Saskatchewan Group Life Insurance Plan[2]	4	
Created / New Audit Work Total		**4**
Agencies Wound Up[3]		
Saskatchewan Government Insurance		
Saskatchewan Government Insurance Superannuation Plan	(7)	
Wound-Up Total		**(7)**
Changes to Use of Agency Appointed Auditors		
Ministry of Advanced Education		
Saskatchewan Polytechnic[4]	(7)	
Ministry of Trade and Export Development		
Saskatchewan Indigenous Investment Finance Corporation[5]	(19)	
Changes to Use of Appointed Auditors Total		**(26)**
Net Impact of Changes to Government Agencies (Decrease) Increase		**(29)**

1 These agencies or programs were either created, became a government-controlled agency, or were subject to audit under *The Provincial Auditor Act* during 2026–27 resulting in more work for the Office in 2027–28.

2 In 2026–27, the Group Life Insurance Plan split its financial statements into two separate financial statements for the Group Life Insurance Plan and the Retired Members' Group Life Insurance Plan, resulting in more work for the Office in 2027–28.

3 These agencies or programs were either wound up, ceased to be a government-controlled agency, became inactive, or were no longer subject to audit under *The Provincial Auditor Act* during 2026–27 resulting in less work for the Office in 2027–28.

4 The Office will not be doing direct work related to Saskatchewan Polytechnic in 2027–28.

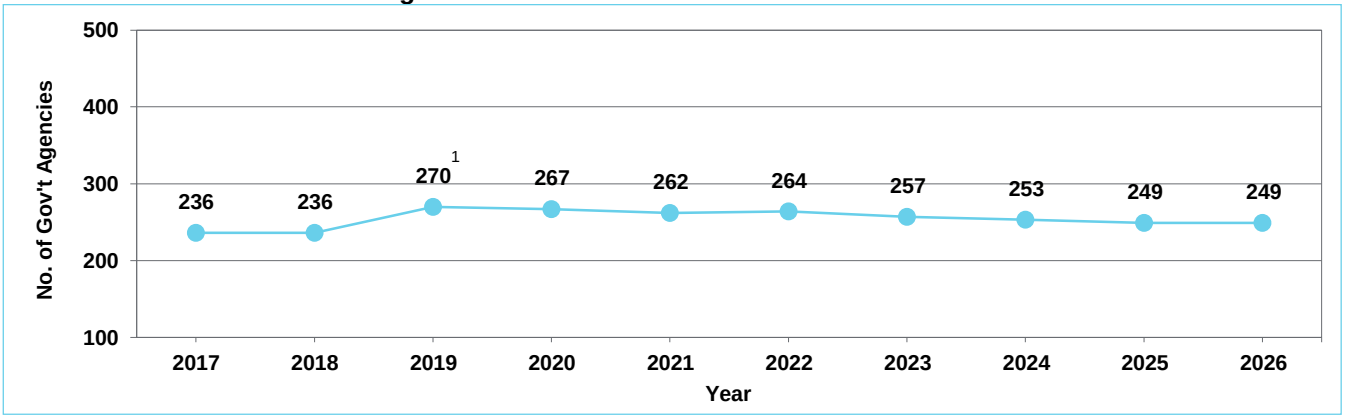
5 Reflects changes in integrated audit work costs resulting from the Government's decision to use an appointed auditor during 2026–27, resulting in less work for the Office in 2027–28. Agency is subject to audit under *The Provincial Auditor Act* including potential performance audits.

4.2 Spending Trends

In response to a past request from members of the Standing Committee on Estimates and the Standing Committee on Public Accounts, the Office provides the following spending trends.

The number of agencies within the Government along with their size affects the work of the Office. Over the 10-year period from 2017 to 2026, the number of government agencies increased from 236 agencies in 2017 to 249 agencies in 2026.

Total Number of Government Agencies from 2017 to 2026



[1] The number of government agencies includes 37 healthcare affiliates in the Government of Saskatchewan reporting entity since 2019.

To provide insight on the volume of government financial transactions that the Office is responsible to audit, the Office provides the Government's gross revenue and expenses, and gross assets and liabilities for the same 10-year period. Over the 10-year period from 2017 to 2026, the Office's spending increased by 31%; over the same period, the Government's gross revenue and expenses increased by 48% and its gross assets and liabilities increased by 61%.

Provincial Auditor Spending and Volume of Government Financial Activity from 2017 to 2026

Fiscal Year	Provincial Auditor Spending[1]		Volume of Government Financial Activity[2]			
			Gross Revenue and Expenses		Gross Assets and Liabilities	
	(in $ millions)	% chg	(in $ billions)	% chg	(in $ billions)	% chg
2017	7.8	-	43.6	(6.2)	69.7	7.9
2018	7.9	1.3	44.1	1.1	73.7	5.7
2019	7.9	-	45.3	2.7	78.1	6.0
2020	8.0	1.3	46.4	2.4	79.8	2.2
2021	8.1	1.3	47.0	1.3	84.0	5.3
2022	8.2	1.2	55.4	17.9	88.9	5.8
2023	8.8	7.3	58.8	6.1	93.9	5.6
2024	9.0	2.3	61.9	5.3	96.7	3.0
2025	10.0	11.1	62.7	1.3	104.3	7.9
2026	10.2	2.0	64.5	2.9	112.4	7.8
10-year change		31		48		61

[1] Provincial Auditor spending reflects the total operating expenses reflected in its audited financial statements. It does not include fees that appointed auditors charged government agencies.
[2] Derived from the Government of Saskatchewan Summary Financial Statements. Gross revenue and expenses represent total revenue, total government business enterprises (GBE) revenue and expenses, and total expenses. Gross assets and liabilities represent total financial assets and total liabilities grossed up for the activities of GBE's and pensions.

4.3 Out-of-Province Travel

Out-of-province travel costs for the Office from 2023–24 to 2027–28.

Out-of-Province Travel Costs[1]										
	2023–24		2024–25		2025–26		2026–27		2027–28	
Forecast	20,000		22,000		19,400		20,200		26,000	5
Actual	28,200	2	23,700	2	20,400	3	26,100	4		

1 Costs include participation in national working groups with the Canadian legislative audit community to agree on guidelines for auditing and reporting on performance. Forecasts assume that some specialized training will be available via webinar or in Saskatchewan decreasing out-of-province travel costs.
2 Travel increased as most national working group meetings were held in-person. All travel restrictions had lifted by this year.
3 Less travel this year as CCPAC/CCOLA national conference was held in Saskatchewan.
4 This is an estimate to March 31, 2027. Actual results may vary. Actual costs to September 30, 2026, are $15,800.
5 Continue to anticipate in-person meetings for most national working group meetings.

4.4 Executive Management Salaries

Annual salaries of current executive management for the Office for the past five years and the percentage change from the previous year.

Annual salaries as of March 31:

	2022	2023	%chg from 2022[1]	2024	%chg from 2023[2]	2025	%chg from 2024[3,4]	2026	%chg from 2025[5]
Clemett, T., Provincial Auditor	230,818	233,105	1.0%	236,825	1.6%	252,504	6.6%	257,455	2.0%
Borys, A., Chief Operating Officer	186,020	189,750	2.0%	201,306	6.1%	213,566	6.1%	218,000	2.1%
O'Quinn, C., Assistant Provincial Auditor	186,020	195,000[6]	4.8%	204,870	5.1%	217,351	6.1%	218,000	0.3%

Note: *The Provincial Auditor Act* states that the Provincial Auditor's salary is the average of the salaries paid to Deputy Ministers and the Provincial Auditor receives any economic adjustments that Deputy Ministers receive.

1 The Government granted salary increases of 2.0% to all out-of-scope public servants on April 1, 2022.
2 The Government granted salary increases of 3.0% to all out-of-scope public servants on April 1, 2023.
3 The Government granted salary increases of 3.0% to all out-of-scope public servants on April 1, 2024.
4 The Government granted salary increases of 3.41% to all out-of-scope public servants on November 1, 2024.
5 The Government granted salary increases of 1.67% to all out-of-scope public servants on April 1, 2025.
6 C. O'Quinn was promoted to position of Assistant Provincial Auditor effective June 1, 2022.

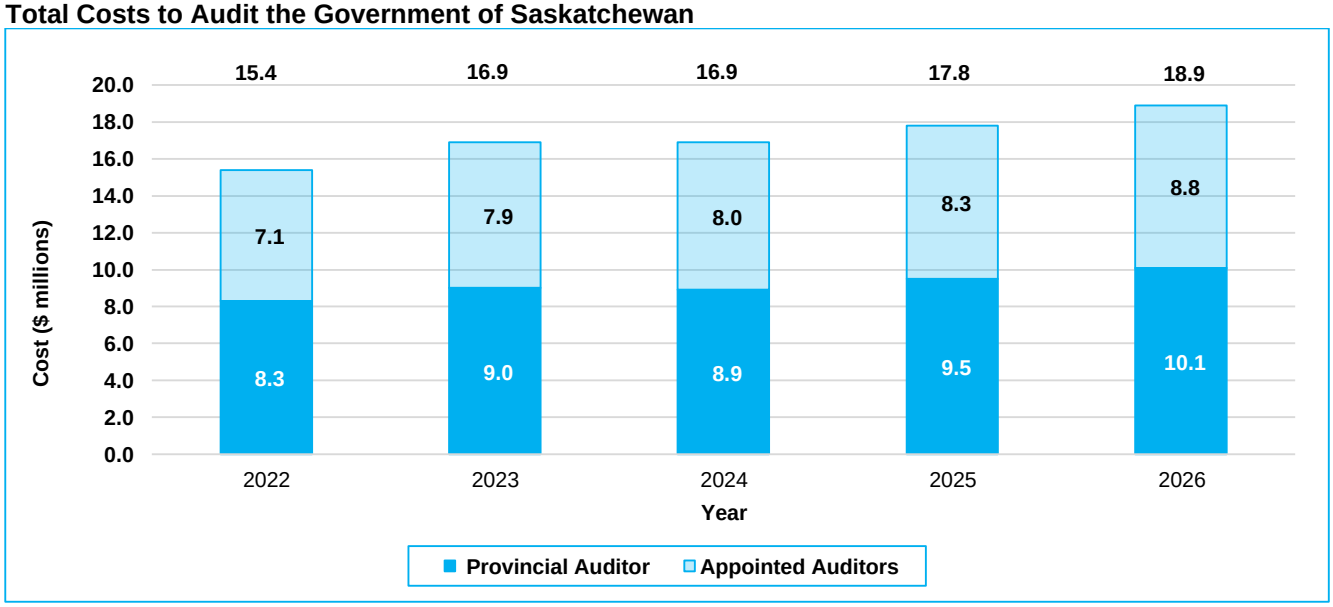
4.5 Total Costs to Audit Government Agencies

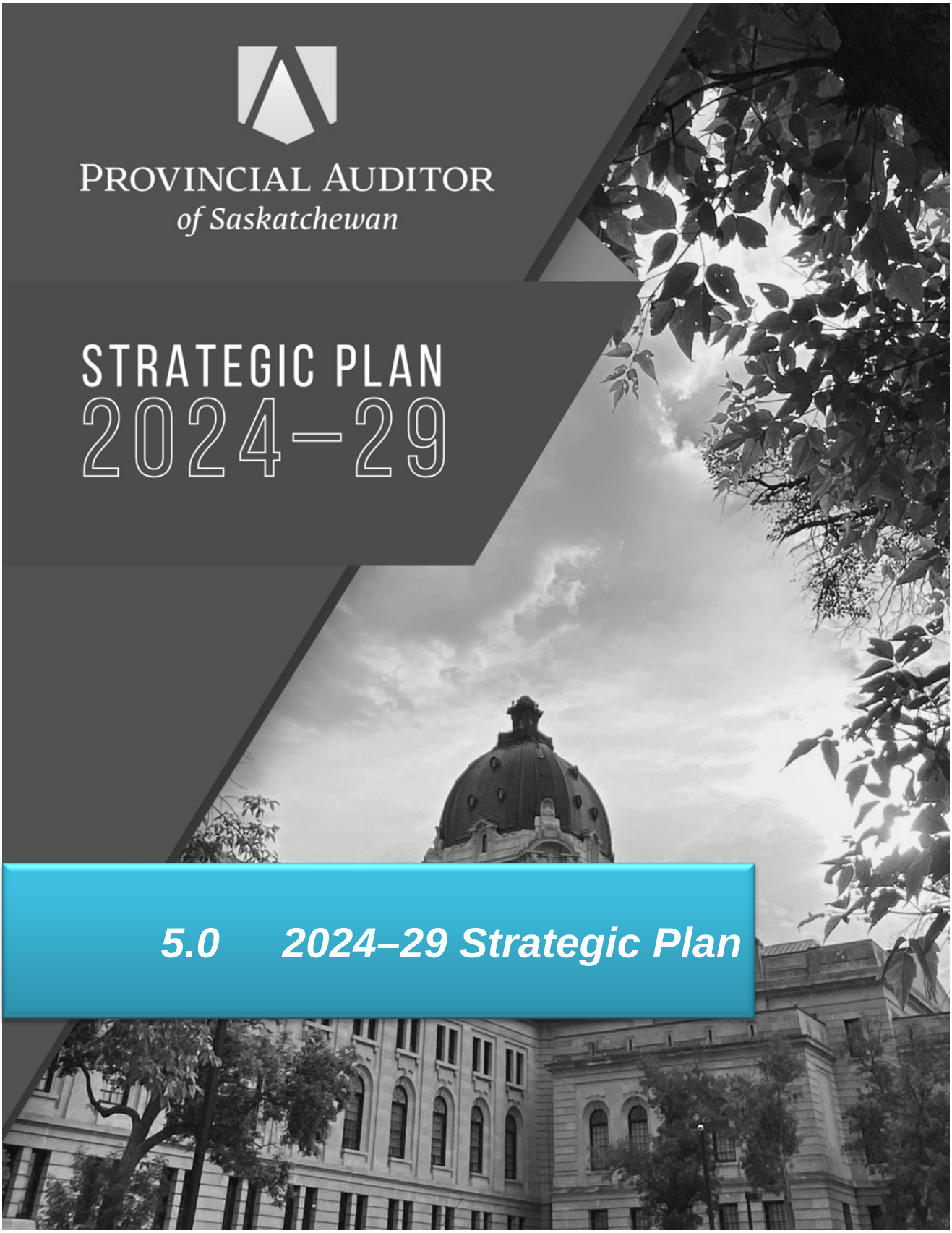
The Provincial Auditor is responsible to audit all government agencies and report results directly to the Legislative Assembly. Some of the 249 agencies the Government manages use appointed auditors for their annual audit. Our Office continues to be involved to help ensure we discharge responsibilities set out in *The Provincial Auditor Act* and to provide assurance on the Government's Summary Financial Statements. The Government stated it uses appointed auditors so the Saskatchewan public accounting industry can develop and retain local expertise.

As the Government is accountable for the costs of using appointed auditors, the Office's financial plan does not reflect the cost of their audit services. The Office's annual work plan reflects the known use of appointed auditors and impact on the way the Office carries out its work.

The use of appointed auditors reduces the Office's costs but increases the total cost of auditing to taxpayers. It costs more to audit when there are two auditors involved. The following is a summary of the total costs to audit government agencies for the last five years.

Total Costs to Audit the Government of Saskatchewan





5.0 2024–29 Strategic Plan

PROVINCIAL AUDITOR'S MESSAGE



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

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

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

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

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

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

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

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

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

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

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

T. Clemett

Tara Clemett, CPA, CA, CISA
Provincial Auditor


STRATEGIC PLAN 2024–29
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.
-3-


STRATEGIC PLAN 2024–29
OUR VALUES
INTEGRITY
We are professional, credible, trustworthy, and objective.
RESPECT
We value diversity of thought, an inclusive workplace, and fair treatment of all.
EMPLOYEE ENGAGEMENT
We value balance, adaptability, and dedication in a healthy workplace.
COLLABORATION
We value fostering relationships, shared responsibility, and effective communication.
INNOVATION & LEARNING
We embrace creative problem solving and continuous improvement, supported by technological advancements.
-4-

KEY RISKS, AND EXTERNAL FORCES & TRENDS

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

KEY RISKS

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

Key risks include:

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

EXTERNAL FORCES & TRENDS

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

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

OUR PURPOSE

WHO WE ARE

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

WHAT WE DO

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

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

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

In addition, we:

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

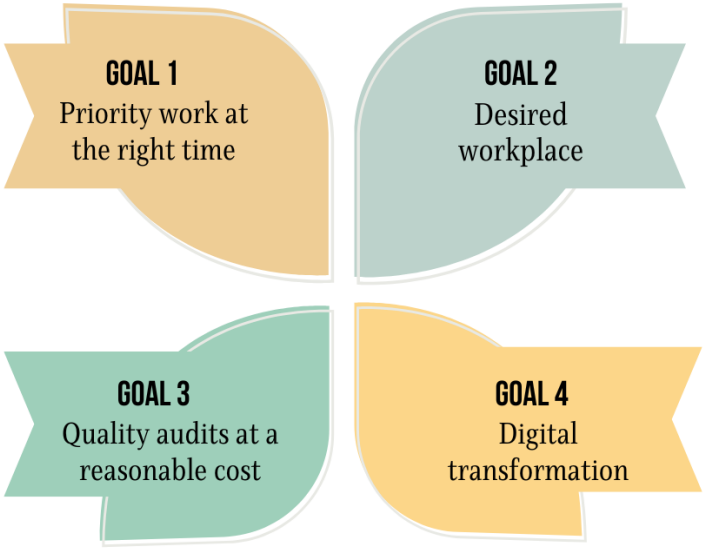




STRATEGIC GOALS & PRIORITIES

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

STRATEGIC GOALS



STRATEGIC PRIORITIES



PERFORMANCE MEASURES & TARGETS

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

GOAL 1 PRIORITY WORK AT THE RIGHT TIME	GOAL 2 DESIRED WORKPLACE	GOAL 3 QUALITY AUDITS AT A REASONABLE COST	GOAL 4 DIGITAL TRANSFORMATION

PERFORMANCE MEASURE	TARGET	HOW TARGET IS MEASURED
Acceptance of recommendations by the Standing Committees on Public Accounts (PAC) and Crown and Central Agencies (CCAC)	Collectively accept 95% of our recommendations	Results based on recommendations considered by each Standing Committee during their meetings over the last five-year period (e.g., for 2024—April 2019 to March 2024).
The Government acts on Type 1 and Type 2 recommendations	Acts on 90% for Type 1 and Type 2 recommendations	The Government acts on our recommendations by implementing the recommendations. Type 1 recommendations are those that are less complex and can be implemented in one year; these are tracked over a five-year period (e.g., for 2024—April 2019 to March 2024). Type 2 recommendations are those that are more difficult to carry out and take up to five years to implement; these are tracked over a 10-year period (e.g., for 2024—April 2014 to March 2024).
Positive auditee response to post-audit surveys	80% view the Office's work as adding value and are satisfied with our work	Results based on survey responses from government agencies during a five-year period (e.g., for 2024—April 2019 to March 2024).
Employee retention	Retain 85% of permanent staff	Results are based on staff retained as a percentage of permanent positions over a three-year period (e.g., for 2024—April 2021 to March 2024).
Positive employee engagement	At least 80% of employees express positive engagement in the Office	Employees, through an annual survey, are asked to express their level of satisfaction with the Office's working environment and their level of engagement. The survey measures 11 key dimensions of employee engagement. Results based on survey responses.

PERFORMANCE MEASURES & TARGETS

GOAL 1 — PRIORITY WORK AT THE RIGHT TIME
GOAL 2 — DESIRED WORKPLACE
GOAL 3 — QUALITY AUDITS AT A REASONABLE COST
GOAL 4 — DIGITAL TRANSFORMATION

PERFORMANCE MEASURE	TARGET	HOW TARGET IS MEASURED
External-party reviews report positive results	Positive results from reviews	CPA Saskatchewan periodically inspects the Office's practice for compliance with professional standards. The Office participates in an inter-jurisdictional peer review process every second year with other auditor-general offices. The external auditor of the Office provides audit opinions on the Office's: • Financial statements • Schedule of Actual Costs to Audit Government Agencies • Schedule of Actual Time Spent on Tasks • Schedule of Results for Key Performance Measures • Effectiveness of its financial controls to safeguard public resources • Compliance with authorities
Submission of public reports to the Legislative Assembly within planned timeframes	Volume 1: first two weeks of June; Volume 2: first two weeks of December	Public reports submitted to the Legislative Assembly within established timeframes.
Timely issuance of assurance reports to government agencies	75% of reports issued by agreed upon dates	The Office tracks the timeliness of its reports to government agencies as compared to established planned dates. 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.
Audits completed within planned costs	75% of audits within planned costs	Results are based on whether the Office completed its work to examine each government agency within the planned costs used to support the Office's annual Business and Financial Plan.
Increase performance audit work	Increase performance audit work by 5% over the next five years (to achieve 20%)	Number of actual performance audit hours in comparison to overall audit hours—striving for 1% growth annually.
Minimize percentage of visitors leaving our website after viewing only one webpage	Less than 50% bounce rate	Measuring bounce rate (i.e., percentage of visitors leaving a website after viewing only one webpage) using our website content management system, which indicates how frequently users visit our site without interacting or exploring further.