Chapter 27
Saskatchewan Housing Corporation—Providing Social Housing to Eligible Clients

1.0 MAIN POINTS

By law, the responsibilities of Saskatchewan Housing Corporation include promoting, encouraging, and undertaking activities to provide adequate housing options for Saskatchewan residents and to increase the affordability of housing for those in need.[1]

This chapter reports the results of our audit of processes SaskHousing uses to provide adequate social housing to eligible clients.

For the 12-month period ended July 31, 2017, SaskHousing had, other than the following, effective processes to provide adequate social housing to eligible clients. SaskHousing needs to:

➢ Have its housing authorities consistently follow its policies and procedures to calculate point scores (i.e., priority ratings) prior to placing applicants in suitable social housing, and record point scores in its provincial database. This would reduce the risk of biased decision-making and make sure applicants with the highest need are placed in housing units on a priority basis.

➢ Set timelines to notify applicants of decisions regarding program eligibility. This would reduce the risk that applicants may be living in housing that does not meet their needs longer than necessary.

➢ Have its housing authorities keep documentation that shows they based the assignment of applicants into social housing units on need. This information would also provide support for SaskHousing and housing authorities' decisions in the event of appeals.

2.0 INTRODUCTION

To help meet housing needs, SaskHousing, along with the Ministry of Social Services, offers several housing programs, services, and financial assistance to people with low to moderate incomes (e.g., seniors, families, people with disabilities). For example, they provide the affordable housing program, the senior housing program, and rental housing supplements.[2]

SaskHousing also provides affordable housing through its Social Housing Program. This Program provides subsidized rental housing to people who would otherwise not be able to afford safe, secure homes.[3]

---

[1] *The Saskatchewan Housing Corporation Act.*
[2] www.saskatchewan.ca/residents/housing-and-renting/renting-and-leasing (29 September 2017).
[3] Saskatchewan Housing Corporation, *The Housing Strategy for Saskatchewan Provincial Action Plan 2013-14*, p. 8.

2.1   SaskHousing's Social Housing Program

SaskHousing aims to help people most in need of housing support with its Social Housing Program. Its Social Housing Program provides subsidized rental housing through over 18,000[4] subsidized rental units in over 300 communities:

➤ To those who do not have the resources to otherwise rent adequate, suitable, and affordable housing (e.g., families, seniors)

➤ That may be more affordable and suitable than what is available in the community for those with accessibility needs (e.g., people with disabilities)

The Program is intended to serve low-income households. It gives priority to seniors (i.e., people 60 years of age and older), families with children or dependents, and people with disabilities. To be eligible to rent social housing, people:

➤ Must be legally allowed to be in Canada

➤ Have a gross income and household assets below maximum program limits[5]

➤ Able to live independently (or with support from family, community, or other agencies)[6]

SaskHousing sets rent at 30% of the household's income.[7] As a result, for seniors and people with disabilities who typically have limited changes in income, SaskHousing views its social housing as a long-term option. For families, because their household income is more apt to change, SaskHousing intends for social housing to be a shorter-term housing option. As families improve their economic circumstances and can afford housing in the private market, SaskHousing expects they will typically seek private rental housing or home ownership.[8]

In Saskatchewan, 260 local housing authorities locally manage and administer SaskHousing's housing programs and units. These authorities are agencies of SaskHousing with their own Government-appointed boards of directors. SaskHousing funds them.

Tenant rental revenue currently offsets most costs incurred by SaskHousing in delivering the Program. Direct operating costs for the 18,000 units fluctuate on an annual basis, ranging between $104 million and $112 million annually over the last two years.[9]

2.2   Importance of the Social Housing Program

Saskatchewan is a large geographic province with a relatively sparse population. It is experiencing an increasing amount of elderly people; economically and socially disadvantaged people; people with complex needs including mental health, drug and

---

[4] The number of units at July 2017.
[5] The *Social Housing Program Policy Manual* sets the current asset limits at $250,000 for seniors and $50,000 for families. Maximum household incomes depend on housing type (e.g., number of bedrooms, in an accessible unit) and currently range from $36,500 for a tenant needing a single bedroom and having no disabilities, to $76,400 for a family needing 4 or more bedrooms and having a disability.
[6] Saskatchewan Housing Corporation, *The Social Housing Program for applicants and tenants*, (2014), p. 2.
[7] Ibid., p. 18.
[8] Ibid., p. 1.
[9] Information provided by Saskatchewan Housing Corporation.

alcohol issues; and people with very low incomes. This shift has increased the cost and complexity of social housing requirements and tenancy management and services.[10]

Also, given the varied size of the population in large urban and small rural areas of the province, vacancy rates and housing needs vary between communities and within neighborhoods. For example, one neighborhood may have high vacancy rates, while another in the same community may have wait lists.

Furthermore, vacancy rates of social housing units, on an overall basis, are increasing. The average annual provincial vacancy rates for SaskHousing's Program has increased by 3.3% from 2014 to 2016 (see **Figure 1**). Growth in vacancy rates of housing units owned by SaskHousing may cause ineffective use of government resources.

Figure 1—Saskatchewan Housing Corporation's Average Provincial Vacancy Rates of Social Housing Units from 2014-2016

Year	Average Provincial Vacancy Rate
2014	10.1%
2015	11.5%
2016	13.4%

Source: Information provided by Saskatchewan Housing Corporation.

Lack of access to social housing for those in the most need (i.e., low-income individuals, seniors, and disabled) can have a significant negative impact on their overall quality of life.

Adequate housing is essential for good health, employment, education, and community well-being. Without access to affordable housing, people may face homelessness or struggle to afford utilities, food, and other basic living costs. When people do not have a place to call home, life can be difficult. They are not able to achieve stability, plan for their future, or have a sense of belonging.[11]

3.0   AUDIT CONCLUSION

We concluded that for the period August 1, 2016 to July 31, 2017, the Saskatchewan Housing Corporation had, other than the following, effective processes to provide adequate social housing to eligible clients. SaskHousing needs to:

➤ **Have housing authorities consistently follow its policies and procedures to calculate point scores prior to placing applicants in suitable social housing**

➤ **Maintain accurate and complete point scores in its provincial database**

➤ **Set timelines for housing authorities to notify applicants of decisions regarding program eligibility in a timely manner**

➤ **Have housing authorities retain all documentation to show that the assignment of applicants into social housing units is based on need**

---

[10] Saskatchewan Housing Corporation, *The Social Housing Program for applicants and tenants*, (2014), p. 7.
[11] Ministry of Social Services, *Annual Report for 2015-16*, p. 6.

Figure 2—Audit Objective, Criteria, and Approach

Audit Objective: to assess the effectiveness of Saskatchewan Housing Corporation's processes for providing adequate social housing to eligible clients, for the period August 1, 2016 to July 31, 2017.

Audit Criteria:

Processes to:

1. Support use of the Social Housing Program
    1.1 Set out what constitutes adequate housing
    1.2 Forecast needs for social housing (e.g., location, type, features of social housing units) over the short and long term
    1.3 Support assigning and adapting social housing units equitably between locations and to those with the highest need
    1.4 Manage wait lists /waiting times for suitable housing
    1.5 Make the public aware of the current availability of social housing units, eligibility criteria, and method of assignment

2. Assign social housing units to eligible clients
    2.1 Assess eligibility of applicants within a reasonable period considering the priority of applicant's housing needs
    2.2 Match assessed needs of eligible clients (e.g., accessible for seniors and people with disabilities) to available units
    2.3 Advise applicant of assessment results within reasonable period
    2.4 Confirm appropriateness of rent rates regularly
    2.5 House eligible clients with the highest priority

3. Monitor whether program meets needs for social housing
    3.1 Conduct gap analysis (demand for housing to availability and housing supply)
    3.2 Analyze whether desired outcomes (e.g., vacancy rates, wait lists) are being achieved
    3.3 Adapt housing supply and eligibility criteria to manage forecasted needs over the short and long term
    3.4 Communicate results to the Board, senior management, and the public

Audit Approach:

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook – Assurance* (CSAE 3001). To evaluate SaskHousing's processes, we used criteria based on our related work, reviews of the literature including reports of other auditors, and consultations with management. SaskHousing's management agreed with the criteria.

We did not audit other housing programs delivered by SaskHousing (e.g., Life Lease Housing for Seniors and Affordable Housing Program in rural and northern communities). Nor did we examine housing programs administered by non-profit groups, Métis and First Nation housing providers, co-operatives, and private property owners who own and manage low- and moderate-income housing on behalf of SaskHousing.

We examined SaskHousing's Social Housing policies and procedures, various monitoring reports (e.g., number of applicants waiting for a home and number of vacant units by region and reports to the Board of Directors), standard forms (e.g., application, prioritization, rent calculation forms), promotional material (e.g., newspaper advertisements, lawn signs), and other relevant documents. We also visited six housing authorities to interview staff (e.g., local managers and program operators), and tested a sample of tenant files.

4.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we describe our key findings and recommendations related to the audit criteria in **Figure 2**.

4.1 Social Housing Program Supported

SaskHousing supports the use of the Social Housing Program.

SaskHousing has defined adequate social housing for Saskatchewan and has adopted Canada Mortgage and Housing Corporation's definitions. Housing must be:

➢ Affordable (e.g., rent is less than or equal to 30% of the household's income)

➤ Suitable in size (e.g., the appropriate number of bedrooms for the size of family)

➤ Adequate in its state of repair (e.g., housing is not in need of major repairs such as defective plumbing or electrical wiring)

Policies exist to guide housing authorities in delivering the Program. SaskHousing expects staff to apply these policies when implementing the Program on its behalf.

It provides housing authorities with:

➤ Worksheets – to guide, for example, calculating income-subsidized rent and annually recalculating rent

➤ Detailed case examples – to guide rent calculations in varying situations (e.g., fluctuating incomes)

➤ Letter templates to issue in various situations (e.g., notice of lease expiry, notice requiring updated income information)

SaskHousing is in regular contact with the local housing authorities, keeping staff informed of Program and policy changes. It organizes bi-annual meetings with management of the authorities. These meetings support the Program by serving as a venue for exchanging ideas and information. They also help keep SaskHousing and authorities informed of current issues, changes and trends, and Program or policy updates SaskHousing is introducing or considering.

SaskHousing and housing authorities advertise the Program to the public (e.g., potential tenants) in ways suitable to their community (e.g., newspaper ads, lawn signs, pamphlets, websites). Housing authorities also promote the Program with local not-for-profit groups (e.g., Open Door Society).

4.2 Scoring and Prioritization Inconsistent

Not all authorities are following SaskHousing's applicant prioritization process (e.g., application form, needs scoring exercise). Also, inconsistencies between the scores in SaskHousing's provincial database and those kept by the housing authorities exist.

The Application Process

SaskHousing has developed a standard application form that interested applicants must complete, sign, and return to a housing authority for consideration. The form collects all of the required information needed to assess an applicant's eligibility (e.g., household income, assets, rental history, references).

Staff are to calculate the applicant's points score using a standard form based on the information from the application. The points score provides an objective numerical score based on the applicant's core needs (affordability, suitability, and adequacy of current shelter). For example, applicants in domestic abuse situations are given the maximum score and ranked highest priority.

Authorities are to use point scores to prioritize placement of applicants, for example, placing the highest scoring applicants into the first suitable available unit.

Housing authorities are to enter the point scores into SaskHousing's provincial database.

Prioritizing Applicants Not Consistent

Housing authorities are not applying the point score process consistently and not always entering the correct score into SaskHousing's provincial database.

Approximately one in five of the files we tested had no point scores calculated. When comparing point scores in a tenant file with that in the provincial database, approximately half of the scores we tested did not match. Differences in point scores ranged from 8% to 214%.

Managers from the housing authorities we visited also described variations in local practice in use of the point score process. For example, in one location, staff entered the preliminary point scores into the provincial database (determined based on information in the application). Staff would then gather more information (e.g., from a home visit or applicant interview). Using the additional information, staff would adjust the applicant's point score recorded in the applicant's file and in the housing authority's own tracking system (e.g., in an excel spreadsheet). However, staff would not always update the scores previously entered into the provincial database. As a result, the scores (excel spreadsheet and provincial database) differed.

In other housing authorities we visited, we found staff did not calculate applicant point scores. Management indicated they did not calculate a point score and simply placed the only approved applicant because the housing authority had high vacancy rates and no other applicants at the same time.

In another location, however, managers described occasions where the housing authority had a vacancy and a small group of applicants with very similar scores. Management stated the decision as to who to offer a unit to did not rely solely on the point score. Instead, the local board reviewed the applications, discussed the applicants, and selected the priority applicant. The housing authority did not keep documentation to corroborate why it placed one applicant before another.

Not following SaskHousing's process to place applicants using point scores may result in biased decision-making and the applicant with the highest need not being placed on a priority basis. Also, not consistently calculating point scores and entering them into the database results in inaccurate information in the provincial database. As SaskHousing uses data in the database to analyze the Program, inaccurate data may limit monitoring, planning, and decision-making.

1. **We recommend that the Saskatchewan Housing Corporation have its housing authorities follow its policies to calculate point scores prior to placing applicants in suitable social housing.**

2. **We recommend that the Saskatchewan Housing Corporation maintain accurate and complete point score data for social housing in its provincial database.**

4.3 Document-retention Guidance and Timelines for Application Assessments Needed

SaskHousing has not set timelines for completing assessments of Social Housing Program applications, nor has it identified what key documentation staff should keep.

SaskHousing has not set time limits for when housing authority staff inform applicants of the results of assessments of the Social Housing Program applications (i.e., whether they are rejected or approved). We found, for the applicants tested, authorities took between one day and five months to complete the assessment of the application. For 30% of the applicants tested, the authorities did not have documented evidence of when it completed the assessment. We also found for 26% of the files tested, the authorities did not document when its staff informed an applicant they were accepted into the Program.

Applicants are in a vulnerable situation when seeking social housing. Not setting timelines for completing assessments and informing the applicant of the results increases the risk that applicants may be living in housing that does not meet their needs for longer than necessary.

> 3. **We recommend that the Saskatchewan Housing Corporation set timelines to assess applications for social housing and notify applicants of decisions regarding program eligibility.**

We found that the housing authorities do not keep all the documentation to support the decisions made about applicants to the Social Housing Program. For example, the authorities do not retain the listing of all applicants and their point scores at the time of an individual's placement. Once an individual is placed in housing, the housing authority removes that individual from the list. Therefore, authorities could not show that they always assigned the highest priority applicant to a suitable available unit.

Without retaining all documentation to support decisions, neither the housing authorities nor SaskHousing can verify the appropriateness of a placement in a social housing unit, such as in an appeal.

> 4. **We recommend that the Saskatchewan Housing Corporation require housing authorities to retain documentation to verify applicants are offered social housing units based on their point score priority.**

4.4 Housing Authorities Manage Waitlists

Housing authorities actively track the number of applicants waiting for housing units.

At July 2017 on an overall basis for units managed by its 24 larger housing authorities, other than applicants waiting for a single unit, there were more vacant units than approved applicants on a wait list (see **Figure 3** for details). Larger housing authorities manage about 65% of the 18,000 social housing units. See **Section 5.0** for the listing of the larger housing authorities and the total number of units at July 2017.

Figure 3—Approved Applicants Compared to Uncommitted Units by Housing Type for Units Managed by Larger Housing Authorities at July 2017

Housing Type	Total Number of Approved Applicants	% of Approved Applicants	Number of Vacant Units Uncommitted	% of Vacant Units Uncommitted[A]
Senior	238	32	573	52
Family	436	58	510	47
Single	67	9	14	1
Total	741	100	1,097	100

Source: Saskatchewan Housing Corporation's Operations Summary Report.
[A] Percentage equals number of vacant units uncommitted by type divided by total number of uncommitted units.

Through the application process, applicants identify buildings (e.g., apartment, townhouse) or areas of communities where they would like to live. Housing authorities try to place the applicant in their preferred building or area. Where it is not possible, applicants may end up waiting. There are three reasons that an applicant may wait for a housing unit:

➢ The unit or community area they want has no vacancies

➢ A unit is available, but the applicant refuses the unit because it does not meet their preferences (e.g., no parking space, they do not like the school that their children would have to attend)

➢ A unit is available but it does not meet the applicant's needs (e.g., a family needs a three bedroom unit but there are none available)

4.5 Tenants Needs Met

Housing authorities place approved individuals in housing units to match the individuals' needs.

After the housing authorities assessed applicants, we found the housing authorities placed individuals in suitable housing units that met their needs (e.g., the appropriate number of bedrooms for family size, wheelchair accessible). The housing authorities put the onus on the tenants to inform them if specific housing needs change after placement (e.g., birth of a child, someone moves out).

The housing authorities work to accommodate changing needs by moving the tenant to a different unit or adapting their existing unit, if possible. For example, one housing authority granted approval to a tenant, with conditions attached, to install a ceiling track in the housing unit to help with mobility issues.

SaskHousing regularly surveys tenants[12] to help identify areas for improvement (e.g., adaptations to units needed). In 2016, SaskHousing reported that 83% of tenants surveyed were satisfied with their housing.[13] By 2018, SaskHousing wants a 90% tenant satisfaction rating.

---

[12] Tenant Satisfaction measures the percentage of tenants living in SaskHousing's housing portfolio that are either satisfied or very satisfied with their housing and the services received from the housing authorities. In addition to gauging tenant satisfaction, these surveys also give tenants an opportunity to provide feedback regarding their housing and the services provided. (Source: SaskHousing *2016 Annual Report*).
[13] Saskatchewan Housing Corporation, *Annual Report for 2016*, p. 13.

4.6   Rent Reviews Conducted

Housing authorities complete annual rent reviews for all tenants, as expected.

SaskHousing calculates monthly rent based on 30% of the tenant's income with prescribed minimum and maximum rents. It cannot charge less than the minimum rent (i.e., $326), nor can it charge more than the applicable maximum unit rent. For example, in the larger centres (e.g., Regina, Saskatoon), the maximum rent for a four bedroom single-family dwelling is $1,700 per month.

Each year, housing authorities must review each tenant's rent to ensure the tenant is charged the appropriate amount. During these reviews, the housing authorities assess each tenant's income and current rent and verify the reported income with documentation (e.g., income tax, employer issued pay stubs).[14] The housing authorities adjust tenant's rents to reflect changes in circumstances (e.g., change in income).

Of the tenant files we tested, 90% had the rent reviews calculated within the last 12 months. For the remaining files, the housing authorities completed the reviews one to four months late. Authorities were late because of reasons such as tenant delay in providing required information or shifting review dates to align with the timing of other tenants' renewals (i.e., reviewing rent for all tenants in the same building at the same time).

For all tenant files tested, authorities calculated rent appropriately, and appropriately adjusted rent to accommodate mid-year income reductions.

4.7   SaskHousing Monitors and Forecasts Housing Needs

SaskHousing routinely monitors housing needs and gaps using a variety of tools.

Operational Reviews Conducted

SaskHousing and housing authorities complete, on a rotational basis (i.e., every four to five years), operational reviews at each of the housing authorities. The operational reviews provide SaskHousing with outcome data in terms of its ability to meet the broader goals of its Program along with how well a housing authority is performing.

Operational reviews include SaskHousing staff visiting the housing authorities and completing detailed reviews of their local operations. They assess how well the authority is performing and identify areas for improvement. They interview local authority staff and Board members and survey tenants. Through self-reported data from tenants, SaskHousing assesses how well it is helping to provide safe and adequate housing to those who would otherwise not be able to afford such a home. As noted in **Section 4.5**, in 2016, 83% of tenants were satisfied with their housing.

Also, SaskHousing uses the documented findings to identify operational and strategic improvements, make plans, and verify housing authority compliance with SaskHousing policies and procedures.

---

[14] Tenants are required to send the housing authorities support for their income. If tenants do not comply, the housing authorities can evict them.

Smaller Authorities Analyzed

SaskHousing periodically analyzes vacancies of smaller housing authorities.

SaskHousing has about 230 housing authorities with fewer than 300 units each (e.g., Regina Beach, Broadview, Wakaw).

In 2016, SaskHousing completed an analysis of communities that were experiencing long-term vacancies. SaskHousing identified 34 communities with a population of less than 300 where there are chronic vacancies of over 30%. SaskHousing developed options for addressing these vacancies. In June 2017, management presented these options to the SaskHousing Board and the Board decided to sell certain housing units.

Vacancies at Large Housing Authorities Monitored

SaskHousing reviews regular reports (i.e., monthly and quarterly) from its 24 larger housing authorities. These reports track local demand and availability. These reports set out information such as:

➤ The total number of units available by type (e.g., senior, family, single)

➤ The total number of vacant units by type

➤ Of the vacant units, the number of units committed (i.e., the unit has been assigned to an individual, but the individual has not moved in yet), and the number of units uncommitted (i.e., remains vacant)

At July 2017, the housing authorities have vacant units for each type of housing (i.e., senior, family, and single). See **Figure 4** for the total number of units and the number of vacancies by housing type for the larger housing authorities as of July 2017.

Figure 4—Total Number of Units and Vacant Units by Housing Type as of July 2017

Housing Type	Total Number of Units	Vacant Number of Units	Number of Vacant Units Committed	Number of Vacant Units Uncommitted
Senior	6,091	679	106	573
Family	4,634	697	187	510
Single	360	16	2	14

Source: Saskatchewan Housing Authority Operations Summary Report.

SaskHousing uses the information in these reports to monitor housing supply and current demand (e.g., vacancy rates and numbers of applicants awaiting placement) across its housing authorities, communities, and housing type.

It also monitors trends in national, provincial, and local housing data (e.g., market rents and vacancy rates) and then uses this information to help it forecast short and long-term Program demand.

Social Housing Analyzed

SaskHousing completes an annual review of social housing in the province. This review describes relevant internal and external factors that can affect the Program. For example, the 2016 review looked at the provincial housing market, economic and demographic trends and changes, and internal challenges to its business (e.g., weaknesses with the provincial database, high turnover among housing authority management, challenges to its public reputation from high-profile cases of bed bugs and disrepair).

4.8 Key Results Communicated

The Board and public receive key information about the Social Housing Program.

Each quarter, the Board receives updates on key performance indicators related to social housing, such as vacancy rates, the number of approved applicants on the waitlist by type of housing, lone-parent families in social housing as a percentage of total tenants in the family portfolio, and non-senior singles as a percentage of total tenants in SaskHousing's total portfolio. In addition, it periodically receives the tenant satisfaction results.

SaskHousing uses private market vacancy rates, and tenant satisfaction to measure the success of its Social Housing Program. It uses its annual report to advise the public of its results using these key measures, and to highlight key activities related to social housing undertaken or planned. For example, SaskHousing's *2016 Annual Report* reported private market vacancy rates[15] in all but one of Saskatchewan's ten largest communities remained above the balanced range and 83% of tenants surveyed reported being satisfied with their housing.[16]

The Ministry of Social Services also advises the public about SaskHousing's Social Housing Program. For example, the Ministry of Social Services *2016-17 Annual Report* discusses the Ministry's Better Use policy used to evaluate SaskHousing properties with chronic vacancies to find ways to best use its existing housing assets, and shared the results of SaskHousing 2016 tenant survey.

5.0 TOTAL NUMBER OF SOCIAL HOUSING UNITS BY HOUSING AUTHORITY IN LARGE COMMUNITIES

Housing Authority	Total Number of Social Housing Units
Battleford	599
Canora	104
Esterhazy	116
Estevan	293
Humboldt	174

---

[15] Vacancy Rates measure the number of market rental units that are vacant and ready to be rented in relation to the total number of units. Generally, vacancy rates of between 2.5 to 3.5% are considered a balanced market. A balanced rental market is one that allows a variety of choice for renters but also a fair rate of return on investments for landlords. (Source: SaskHousing *2016 Annual Report*).

[16] http://publications.gov.sk.ca/documents/17/98611-2016-SHC-Annual-Report.pdf p. 9. (27 September 2017).

Housing Authority	Total Number of Social Housing Units
Kindersley	106
Lloydminster	194
Martensville	15
Meadow Lake	209
Melfort	203
Melville	164
Moose Jaw	848
Moosomin	132
Nipawin	217
Outlook	115
Prince Albert	953
Regina	2,978
Rosetown	105
Saskatoon	2,449
Swift Current	312
Tisdale	167
Warman	52
Weyburn	315
Yorkton	265
Total number of units by largest communities	11,085

Source: Saskatchewan Housing Corporation Operations Summary Report as of July 2017.

6.0 SELECTED REFERENCES

Office of the Auditor General Manitoba. (2002). *Value for Money Audit Report - Public Housing Program.* Winnipeg: Author.

Provincial Auditor of Saskatchewan. (2013). *2013 Report - Volume 1*, *Chapter 12, Ministry of the Economy - Processes to Nominate Qualified Immigration Applicants to Meet the Saskatchewan Immigrant Nominee Program's Needs*. Regina: Author.

Provincial Auditor of Saskatchewan. (2016). *2016 Report - Volume 1*, *Chapter 10, Ministry of Justice – Leading the Building Partnerships to Reduce Crime Initiative*. Regina: Author.

Provincial Auditor of Saskatchewan. (2016). *2016 Report - Volume 2*, *Chapter 29, Regina Roman Catholic Separate School Division No. 81 – English as an Additional Language Programming*. Regina: Author.

Tasmanian Audit Office. (2016). *Report of the Auditor-General No. 8 of 2015-16 Provision of Social Housing.* Hobart: Author.

Victorian Auditor General's Office. (2012). *Access to Public Housing.* Victoria: Author.