

Chapter 21

Education—Managing the Construction of P3 Joint-use Schools

1.0 MAIN POINTS

This chapter reports on the Ministry of Education’s processes to manage the construction of 18 schools. The Ministry did a good job of managing the construction phase.

In 2014, the Government decided to use a public-private-partnership (P3) approach to finance, build, and operate 18 new joint-use schools. In August 2015, the Ministry of Education entered into two 32-year Project Agreements with one private sector partner (Project Co). One project agreement is for six schools located in Regina in two school divisions, and the other is for twelve schools located in Saskatoon, Martensville, and Warman in three school divisions.

Under each agreement, the private sector partner builds, finances, and maintains the new elementary schools. The agreements have a combined cost of about \$731 million. The Ministry is responsible for overseeing the agreements. The school divisions are to own the schools located in their division at the end of the agreement.

Each of the schools were constructed by June 30, 2017, the expected deadline, consistent with the related P3 agreements.

2.0 INTRODUCTION

The Education Act, 1995 (Act) assigns responsibility for elementary and secondary education to the Minister of Education.¹ The Act makes the Ministry responsible for overseeing school divisions. It works with the elected boards and appointed directors of education. By law, the Ministry must approve all major capital projects such as construction of a new school building.²

The Act also empowers the Minister to appoint a person to provide advice on approval of plans for the location, specifications, financing, and maintenance of school buildings.³ Under the Act, school divisions’ boards of education (school boards) are to administer and manage schools, including the facilities necessary for the educational programs provided, with oversight from the Ministry.⁴

2.1 Joint-use School Projects

Public-private partnerships, commonly referred to as P3s, are an arrangement in the form of a long-term performance-based agreement between the public sector and the private sector to deliver public infrastructure.⁵

¹ *The Education Act, 1995*, section 3(1).

² *The Education Act, 1995*, section 351.

³ *The Education Act, 1995*, section 4(b).

⁴ *The Education Act, 1995*, section 85.

⁵ www.saskbuilds.ca/alternative-financing/ (17 August 2017).



Government construction of 18 elementary schools on 9 new joint-use school sites took place in 4 communities experiencing significant growth—Saskatoon, Regina, Warman, and Martensville. Construction took place under two 32-year P3 contracts (including a 2-year construction period). SaskBuilds makes these agreements publicly available on its website.⁶

The Government expects that joint-use schools will provide the benefits of extending specific programming to students that may not have otherwise been offered (e.g., outdoor learning spaces), and strengthening the partnership between the Catholic and public school divisions.⁷ Each building consists of a public and Catholic school, owned and operated by the respective school divisions. Each school has shared spaces like community resource centres and childcare spaces.⁸

The Ministry has entered into two 32-year Project Agreements with the selected private sector partner (referred to as Project Co) to design, build, finance, and maintain these schools at a combined cost of about \$731 million.⁹ School construction projects were completed by Project Co as of June 30, 2017, the agreed on date. The Ministry expected these schools to be ready for use in September 2017.¹⁰ These schools can accommodate up to 11,100 Pre-Kindergarten to Grade 8 students at full design capacity.

One agreement (Project 1) consists of six schools located on three sites in Regina in two school divisions—Regina School Division No. 4 and Regina Roman Catholic Separate School Division No. 81.

The other (Project 2) consists of twelve schools on six sites in Saskatoon, Martensville, and Warman located in three school divisions—Saskatoon School Division No. 13 (four schools), Prairie Spirit School Division No. 206 (two schools), and St. Paul’s Roman Catholic Separate School Division No. 20 (six schools).

In this chapter, we refer to these schools as the P3 joint-use schools.

3.0 AUDIT CONCLUSION

We concluded that for the 12-month period ending April 30, 2017, the Ministry of Education had effective processes to manage the construction phase of the public-private partnership joint-use schools.

Figure 1—Audit Criteria

Audit Objective:

The objective of this audit was to assess the effectiveness of the Ministry of Education’s processes for the 12-month period ending April 30, 2017, to manage the construction phase of the public-private partnership joint-use schools. This audit did not examine the management of on-going maintenance or life cycle costs of the public-private partnership arrangement for these schools.

⁶ www.saskbuilds.ca/projects/18%20Elementary_Schools.html (17 August 2017).

⁷ www.saskatchewan.ca/residents/education-and-learning/prek-12-education-early-learning-and-schools/joint-use-schools (17 August 2017).

⁸ Ibid.

⁹ Government of Saskatchewan Public Accounts 2016-17 (Schedule 9), p. 74. (The amount shown is the sum of 2016 and 2017 additions [of \$142.6 million and \$304.3 million respectively] and future obligations [of \$284.0 million]).

¹⁰ www.saskatchewan.ca/residents/education-and-learning/prek-12-education-early-learning-and-schools/joint-use-schools (17 August 2017).

Audit Criteria:

Processes to:

1. Mitigate Construction Risks on Projects
 - 1.1 Confirm construction risks (e.g., quality, time, cost, scope)
 - 1.2 Keep a risk management plan for projects current
 - 1.3 Execute action plans to reduce construction risks
2. Supervise Construction
 - 2.1 Establish project management governance (e.g., construction committee)
 - 2.2 Identify key construction milestones (i.e., contract deliverables)
 - 2.3 Keep informed of project progress
 - 2.4 Validate the status of project progress
 - 2.5 Obtain appropriate approval of any changes in deliverables
3. Keep partners informed (e.g., school divisions, SaskBuilds)
 - 3.1 Identify reporting expectations for key partners (e.g., who, when, how)
 - 3.2 Share risk reduction plans with partners
 - 3.3 Report project progress to partners

Audit Approach:

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

We examined the Ministry's relevant documentation, agreements, and procedures for managing P3 construction for the joint-use schools. We attended on-site reviews of a sample of projects to observe processes. We also interviewed Ministry staff and key partners.

4.0 KEY FINDINGS AND RECOMMENDATION

In this section, we describe our key findings and recommendation related to the audit criteria in **Figure 1**.

4.1 Responsibility for Managing Construction Phase Clearly Defined

The Ministry, in conjunction with SaskBuilds, assigned clear responsibility for management of the construction phase of each joint-use school project.

Each Project Agreement makes the Ministry responsible for managing each of the projects with the support and advice of SaskBuilds. SaskBuilds is the government agency responsible for leading the P3 procurement process and for developing and negotiating these agreements.

Also, each Project Agreement makes the Ministry responsible for securing the site on which each building is being built, and obtaining the rights and interest in those sites. In addition, it makes the Ministry responsible for paying the Project Co subject to the Project Co meeting the terms of the applicable Agreement.¹¹

Specific to the design and construction phase of each project and as contemplated under each Project Agreement, the Ministry has designated an employee as Project Lead, to be its single point of contact for the Project Co.¹²

¹¹ Project Agreement for Saskatchewan Joint-Use Schools, section 3.

¹² Project Agreement for Saskatchewan Joint-Use Schools, Schedule 2, section 1.1.



In addition, as permitted by each Project Agreement, the Ministry has assigned some of its responsibilities for the P3 joint-use schools to the related school division.¹³ To do this, the Ministry entered into an Accountability Agreement with each school division with P3 joint-use schools to set out each parties' respective rights and obligations.

Under an Accountability Agreement, the related school division will own and operate the P3 joint-use school built within its division. Also, through these Agreements, the Ministry has given school divisions the responsibility for supplying and paying for energy, scheduling for use of schools, and insurance coverage.¹⁴ Divisions are to cover costs resulting from their actions (e.g., change of use of facility), and pay property taxes and insurance related to the completed P3 joint-use schools.

In addition, the Agreements allow the school division to appoint representatives to certain committees used to oversee the P3 joint-use school projects including the construction phase (see **Figure 2**). We noted evidence of school division officials being on site regularly to observe construction progress, and that they discussed their concerns at committees on which they participated.

As shown in **Figure 2**, the Ministry has established two types of committees to oversee the Project Agreements. It has two committees that oversee both projects—steering committee and strategic issues committee. It has three common committees established for each project—project implementation advisory committee, construction committee, and construction period joint committee.

Each of these committees are comprised of representatives of key partners for each project—the Ministry, SaskBuilds, and the schools divisions in which the P3 joint-use schools are built. Also, as shown in **Figure 2**, membership of committees varies depending on their purpose and role.

We found that each committee had terms of reference setting out each committees' roles and responsibilities. Committee members we interviewed showed familiarity with them. In addition, our review of committee meeting packages and minutes found each of these committees provided a forum for members to leverage expertise, consult, obtain, and exchange information with each other on important matters during the construction phase of the projects.

Figure 2—Construction Oversight Committees

Committee Purpose	Meeting Frequency	Membership
<p>Steering Committee (SC)</p> <p><i>Purpose: Identify and resolve issues to ensure that the technical development and construction processes respond to the needs of the users within the established scope of the Project.</i></p>	Quarterly/ as needed	<p>Ministry: Assistant Deputy Minister (Chair), Chief Project Officer, Project Manager, Project Leads</p> <p>P1/P2 School Divisions: Directors of Education, Chief Financial Officers (CFOs)</p> <p>SaskBuilds: Project Director</p> <p>External Architect: Lead Architect</p>

¹³ Project Agreement for Saskatchewan Joint-Use Schools, section 2.13.

¹⁴ Accountability Agreement (Saskatchewan Joint-Use School Project).

Committee Purpose	Meeting Frequency	Membership
<p>Strategic Issues Committee</p> <p><i>Purpose: Assist with resolving strategic level issues and risks. Reports to the Steering Committee.</i></p>	As required by the Steering Committee	<p>Ministry: Deputy Minister (Chair), Assistant Deputy Minister, Project Manager</p> <p>P1/P2 School Divisions: Board Chairs</p> <p>SaskBuilds: Advisor</p>
<p>Project Implementation Management Team, one for each Project (PIMT P1) (PIMT P2)</p> <p><i>Purpose: Responsible for Project oversight during implementation. Operates as a senior decision-making and dispute management body and sets the overall policy framework for the Project.</i></p>	Monthly	<p>Ministry: Chief Project Officer, Project Lead, Operations Lead, Project 1/2 Project Manager (Design and Construction Lead)</p> <p>P1 School Divisions: CFOs (Co-Chairs), Super Users,^A Facilities Management Lead (Regina Public School Division), Operations Lead (Regina Roman Catholic Separate School Division)</p> <p>P2 School Divisions: CFOs (Saskatoon Public School Division - Chair), Super Users,^A Facilities Management Leads</p>
<p>Project Implementation Advisory Committee (PIAC)</p> <p><i>Purpose: Provide implementation strategic oversight for the project, monitor key deliverables and risks, and provide recommendations on significant project decisions. Assists the Project Implementation Management Teams.</i></p>	As needed	<p>Ministry: Project Lead (Chair), Project Manager, Assistant Project Manager</p> <p>SaskBuilds: Advisor</p> <p>External Architect: Lead Architect (Consultant)</p>
<p>Construction Committee, one for each project (CC P1) (CC P2)</p> <p><i>Purpose: Identify and resolve issues to ensure that the technical development and construction processes respond to the needs of the users within the established scope of the Project.</i></p>	Weekly	<p>Ministry: Project Lead, Project 1/2 Project Manager (Design and Construction Lead)</p> <p>P1 School Divisions: Construction Leads (Co-chairs)</p> <p>P2 School Divisions: Construction Leads (Prairie Spirit School Division - Chair)</p> <p>External Architect: Project 1: Lead Architect, Regina Lead Advisor; Project 2: Lead Architect, Saskatoon Lead Advisor, Warman/Martensville Lead Advisor</p>
<p>Construction Period Joint Committee, one for each project (CPJC P1) (CPJC P2)</p> <p><i>Purpose: A formal forum for the parties to consult and co-operate in all matters relating to the facility during the construction period.</i></p>	Monthly, more frequently as required	<p>Ministry: Project Lead, Project 1/2 Project Manager (Design and Construction Lead)</p> <p>P1/ P2 School Divisions: Super Users^A</p> <p>Project Co: Representative (Chair), advisors</p>

Source: Adapted from the Joint-Use School Project Implementation Plan.

^A Super Users are school division representatives who are the focal point of information flow for the School Divisions.

4.2 Construction Risks Identified

The Ministry systematically identified and tracked significant risks identified in the Project Agreement and that arose during the construction phase of the project.

Each 32-year Project Agreement clearly allocates risks between the Project Co and the Government. For example, each related Project Co has agreed to assume all risks, costs, and expenses related to fulfilling its obligations under the Project Agreement. The Ministry has agreed to assume the risk of existing site conditions, owner-requested scope



changes, and utility costs. Each Project Co and the Ministry share the risk of cost of equipment, changes in law, and force majeure.¹⁵

The Ministry, in consultation with key partners (i.e., SaskBuilds, school divisions), tracked risks identified in each Project Agreement, and identified and tracked others related to the construction phase of each Project. For example, the Project Agreement identified design, construction, and schedule risks.

The Ministry clearly assigned responsibilities for keeping information about risks current and complete. For example, Chairs of Committees listed in **Figure 2** were responsible for updating and managing the day-to-day risks related to their assigned area. Project Managers assigned to each project were responsible for regularly updating risks.

In addition, for each identified risk, the Ministry worked with the related Committee to assess the severity and likelihood of the risk. This information helped the Ministry prioritize them.

The Ministry tracked identified risks and key information about them electronically using various systems. See **Figure 3** for examples of risk information tracked and assigned responsibility. It maintained information on each identified risk, the objective along with actions taken to address risks, and the individual assigned responsibility to keep risk information current and complete. It expected related committees to review risk information regularly for reasonableness, completeness, and currency.

Figure 3—Types of Risk Information Tracked and Assigned Responsibility

Type of Risk Document	Objective	Responsibility	Key Information Tracked
Service Commencement Document – Project Risk Register	Identified risks that may affect the timeline of the project (e.g., inability to identify and engage the right stakeholders and decision makers).	Project Managers	Likelihood and impact, planned actions, deliverables, confirmation actions are complete
Operating Risk Document – Project Risk Register – Operational Items	Included both construction and operating risks identified by the various committees (e.g., construction quality not meeting user expectations).	Various Committees (e.g., construction committee)	Likelihood and impact, milestone impacted, planned actions, confirmation actions are complete

Source: Adapted from Ministry information.

We found that the risks identified by the Ministry and its key partners reflected best practice (e.g., identified risks related to time, quality, and cost of construction). In addition, we found that those assigned responsibilities for keeping risk information current and complete possessed appropriate qualifications. Also, we found committees reviewed risk information regularly as expected.

¹⁵ Force majeure is a contract provision that protects parties in the event that part of the contract cannot be performed given circumstances beyond their control.

4.3 Action Plans Set to Address Identified Construction Risks

The Ministry routinely involved key partners in identifying actions to address risks.

Membership of key partners in the various committees mentioned in **Figure 2** illustrates their involvement in committees. Key partners told us they were participating in identifying action plans.

We found action plans included appropriate risk responses, risk reduction factors, and assigned risk managers to carry out the action plan. In addition, we observed evidence of actions taken on risks identified in the project's risk document. See **Figure 4** for an example of this.

Figure 4—Example of Action taken on Identified Risk

Risk Identified	Planned Response	Action Taken
Communications: Lack of consistent messaging to Government, Ministry, school boards, school divisions.	Engage Ministry communications group.	Consistent messaging to all key partners (stakeholders) the project has direct contact with.

Source: Adapted from Ministry information.

4.4 Construction Phase Reporting Expectations Clear

The Ministry set clear reporting expectations in various documents (e.g., Project Agreement, agreements between Ministry and school divisions, committee terms of reference) to keep its key partners informed throughout the construction phase.

SaskBuilds helped the Ministry (and its committees) develop reporting requirements (e.g., Project Status Reports, Field Report). It provided input in developing reporting requirements set out in the project agreements, and later into the format and content of other reports. For example, each Project Agreement required:

- A monthly project report from Project Co - this report is to include updates on status of the project for key partners, for example, it includes issues and open action items.
- A monthly Independent Certifier Report - this report is to include status of projects (i.e., percentage of completion, project agreement changes, quality assurance information [such as design, quality control, construction schedule update]). The Independent Certifier is a third-party engineering firm hired jointly by the Ministry and Project Co to monitor the construction progress. It issues regular reports to certify the project's reported progress, quality, and compliance with the Project Agreement.
- A monthly Project Schedule - this schedule is to include milestones, open action items, requests for information, risks, and confirmation that service commencement date is still on target.
- A monthly equipment and furniture report from Project Co - this report is to include status of items procured or to be procured including delivery dates and authorized changes including financial impact.



We found that although school divisions were not involved in the development of the reporting requirements, they reviewed and agreed to them.

In addition, the Ministry identified key milestones based on the stages of completion of the project (i.e., 30%, 50%, and 95% complete). These milestones were indicators of whether the project was still on schedule, as well as key points of when payment was to occur. We found that the Project Co, Ministry, and Independent Certifier reports incorporated reporting on project progress and milestones.

In addition, the Ministry expected Committees to maintain minutes or notes of their meetings. We found that they did.

4.5 Experts Used to Help Monitor Construction Phase

The Ministry made use of experts to assist in monitoring progress, quality and compliance with the Project Agreement during the construction phase of the P3 joint-use schools.

Other areas the Ministry monitored were set out in the Project Agreement. These related to cost, quality, the environment, and safety (e.g., Leadership in Energy and Environmental Design [LEED] Silver Certification,¹⁶ change reports, quality targets).

In addition, we observed that the Ministry's Project Managers were routinely on-site and actively involved in determining the project progress and compliance with the Project Agreement. We found that the inspection process of buildings was thorough and the system included all deficiency details. Deficiencies identified prior to service commencement date¹⁷ provide the opportunity to identify and address issues.

The Ministry recognized that Project Managers assigned to each project did not have sufficient expertise to monitor all aspects of its monitoring responsibility.

To overcome this, the Ministry hired a Technical Advisor with architectural experience for each project to monitor and assess technical aspects of the projects including compliance with each project agreement. It made the Technical Advisor responsible for doing monthly on-site inspections and reporting on these inspections. We found the Technical Advisor recorded observations, identified issues and risks, and gave the Ministry and its key partners written monthly updates on the progress of the assigned project.

In addition, the Ministry used work and reports of the Independent Certifier, required under each Project Agreement, to help it assess the completion of milestones for each project. For each project, the Ministry and Project Co met each month. At these meetings, they vetted with each other the reports of the Independent Certifier. This helped all parties agree on the information in the reports prior to sharing them with the oversight committees.

For the monthly reports we reviewed for each project, we found the Independent Certifier reports contained the information that the Ministry expected and that was required under the agreement.

¹⁶ LEED is a rating system devised by the United States Green Building Council to evaluate the environmental performance of a building and encourage market transformations toward sustainable design. (www.concretethinker.com/solutions/LEED-Certification.aspx) (26 July 2017)

¹⁷ The Service Commencement Date was June 30, 2017.

4.6 Construction Phase Monitored

Construction committees provided appropriate oversight during construction of joint-use schools projects.

The Ministry established committees to provide oversight and monitor construction progress, clearly defining and documenting roles. The frequency of the meetings and the established membership for each committee was adequate to monitor the projects and compliance with the Project Agreements. See **Figure 2** for the committees responsible for overseeing construction and their membership listing.

The committees documented key decisions and actions in their minutes. Per our review of committee minutes, the topics discussed and the action items assigned are in alignment with the purpose of the respective committee.

We observed evidence of committees reviewing and commenting on the monthly reports.

We found that key partners receive appropriate and sufficient critical information through their involvement on oversight committees, receipt of reports, or by having the ability to access risk information and other reports. For example, for each project, they regularly received information on the status of construction progress to date, quality management, results of on-site inspections, estimated costs of requested changes, and costs of approved changes.

4.7 Results of Monitoring Tracked

Committees made sure issues identified in inspections were systematically tracked and resolved.

The various parties (i.e., the Ministry, Technical Advisor, Independent Certifier, and key partners) electronically documented issues identified from their various inspections, and reviews in different systems (e.g., issues logs, deficiency listings).

Because these systems did not automatically work together, the Ministry used deficiency reviews near project completion to catch all issues remaining. The Ministry, along with Technical Advisors, the Independent Certifier, and others as appropriate (e.g., architect), carried out deficiency reviews at key progress milestones. Technical Advisors look to verify that items are installed correctly. The Independent Certifier verifies the stage of construction progress.

For the deficiency reviews we observed, they were thorough and officials carrying out the review looked at every aspect of the facility. We found that the final deficiency listing included all issues we traced from the inspection logs. This showed the final deficiency listing was complete.

4.8 Not All Monitoring Reports Received As Expected

The Ministry received regular project monitoring reports except for the monthly equipment and furniture procurement report.



As noted in **Section 4.4**, each Project Agreement includes specific reporting by the Project Co. While the Ministry received most of the required reports, it did not receive the monthly equipment and furniture procurement report for either project after October 2015. Ministry officials indicated that they had requested these monthly reports and were aware they had not received them. The Ministry was unable to explain why it was not successful in obtaining these reports. Under each Agreement, the Ministry and the related Project Co share risks associated with the cost of equipment.

Schools need equipment and furniture to operate; knowing the status of the purchases of equipment and furniture helps determine a school's readiness for operation.

Reporting provisions in each Project Agreement are in place to enable timely and appropriate monitoring of the quality of service that the Project Co provides under each phase of the Agreement. Consistent enforcement of contract provisions during all phases is critical given the 32-year duration of the Project Agreements and scope of services provided under the Agreements (e.g., design, construct, maintain). In addition, it is critical given the value the Government expects to gain through use of a P3 arrangement (i.e., combined calculated savings of \$100.3 million for both projects as compared to use of a conventional procurement model).¹⁸

Not consistently enforcing provisions of the Agreements throughout each phase of the contracts increases the risk of not achieving the expected value. In addition, not obtaining required reports may result in delays in identifying issues and the Ministry not working with its partners to make appropriate and timely adjustments to ensure value is delivered as expected.

1. **We recommend that the Ministry of Education enforce all reporting provisions of public-private partnership Project Agreements for which it is responsible.**

4.9 Project Changes Properly Approved and Supported

The Ministry tracked and obtained appropriate approval for project changes prior to making them.

As noted in **Section 4.2**, the Ministry, through school divisions, is responsible for costs of changes to the P3 joint-use schools. The Ministry maintained a log of approved project changes as the projects progressed. This log provided a description of each change and the impact on the overall project cost and the Project Agreement.

The Ministry classified project changes as either major or minor. It required different levels of review and approval for each category of change.

- **Minor Changes** – These are changes less than \$100,000 in value. School divisions request these changes; the Ministry documents such requests in a change log. The log sets out the reason for change and related cost estimate. A Ministry representative must approve these requests prior to the change occurring. For example, in one project, Saskatoon School Division requested an additional flagpole at a school (cost of approximately \$9,500); the Ministry representative approved this request.

¹⁸ www.saskbuilds.ca/projects/18%20Elementary_Schools.html (17 August 2017).

- Major Changes – These are changes costing more than \$100,000. School divisions request these changes through the completion of a change report. The change report includes estimated costs and project impacts. The Assistant Deputy Minister or the Deputy Minister must approve these requests prior to the change occurring. For example, the Assistant Deputy Minister approved the Regina Roman Catholic Separate School Division's request to move up the timing of a relocatable classroom delivery into the current year at a cost of approximately \$2.3 million.

For changes we reviewed, the Ministry followed the appropriate review and approval process. For those changes, we saw evidence that it considered reasons for the request, and impact on the project, and reviewed the estimated cost of the requested change for reasonableness prior to approving each change.

4.10 Key Partners Kept Informed

The Ministry kept key partners informed throughout the construction phase.

The Ministry consulted with key partners on various aspects of the projects throughout the construction phase to gain understanding of their needs and expectations. As noted in **Section 4.4** it established reporting requirements to meet those needs. In addition, the Ministry reported information on the projects' progress, cost, and status regularly.

Key partners kept current on the projects through their involvement with the committees that oversee the construction phase (e.g., Construction Period Joint Committees).

The Ministry consulted key partners throughout the construction phase on any risks identified. The risk documents discussed in **Section 4.2** were accessible to all key partners.

In addition, all key partners had access to all joint-use school team documents through the online sharing portal. These documents included the monthly reports, which include information on cost, schedule, quality, and environmental and safety concerns.

We found that overall, key partners with access to all the relevant reports, indicated they received information suitable for their needs, and were satisfied with the communication.

5.0 SELECTED REFERENCES

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