

Overview by the Provincial Auditor

1.0 REPORT OVERVIEW

The Office of the Provincial Auditor is the external, independent auditor of the Government. *The Provincial Auditor Act* makes it responsible for auditing the Government of Saskatchewan and approximately 270 agencies. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which Report.

The Office's mission is to promote accountability and better management by providing legislators and the public with an independent assessment of the government's use of public resources. Our Office does this through its audit work and Reports along with its involvement with legislative committees charged with reviewing its Reports.

The Office routinely looks at the Government's administration of its programs and services. This Report provides legislators and the public with critical information on whether the Government issued reliable financial and other reports, used effective processes to administer programs and services, and complied with governing authorities.

This Report (Volume 2) includes the results of examinations completed by October 25, 2019. The Report is organized into four sections—Annual Integrated Audits and IT Audit Work, Performance Audits, Follow-up Audits, and Standing Committees. The following provides an overview of each section.

ANNUAL INTEGRATED AUDITS

This Report includes the results of annual integrated audits of just over 130 agencies with fiscal year-ends between January and June 2019. Most government agencies have March 31 year-ends.

Integrated audits are annual audits of agencies that examine:

- The effectiveness of their financial-related controls to safeguard public resources with which they are entrusted
 - Their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
 - The reliability of the financial statements for those agencies that prepare them
- Financial-related controls (financial rules and procedures) include processes to plan, evaluate, and co-ordinate the financial activities of an agency.

The Annual Integrated Audits and IT Audit Work section of the Report highlights 18 different agencies with identified financial- or compliance-related areas for improvement; it includes new recommendations for 10 different agencies.

This section highlights agencies (Public Service Commission, Saskatchewan Health Authority, Saskatchewan Indian Gaming Authority) that need better agreements to enable



them to sufficiently monitor arrangements with external parties used to deliver IT services or programs.

While this Section notes proper management of IT user access at agencies (e.g., Public Service Commission, and Ministries of Health and Finance), it continues to report concerns at others (Ministries of Corrections and Policing, and Justice and Attorney General, as well as Saskatchewan Indian Gaming Authority). Not promptly removing unneeded user access to IT systems and data increases the risk of inappropriate access to government IT systems and data.

This Section also highlights agencies that need to do more to keep accurate and complete financial records (Ministry of Environment, Ministry of Justice and Attorney General–Victim’s Fund) or to better estimate their revenues and/or expenses (Ministry of Finance, Ministry of Government Relations).

Furthermore, **Chapter 10: Provincial Capital Commission** reports the results of our audit of the Commission. 2018–19 was the first time our Office audited the Commission directly. The audit included assessing whether approvals for constructions and improvements complied with relevant authorities.

We found the Commission has a unique mandate that includes (amongst other matters) responsibility for regulating certain activities of the various landowners of Wascana Centre (i.e., the provincial government, the City of Regina, and the University of Regina). *The Provincial Capital Commission Act* places an onus on the Commission and its Board to make sure major developments in Wascana Centre are consistent with the Master Plan.

Our audit identified several areas related to its processes to approve major developments and improvements in Wascana Centre where the Commission needs to improve.

The audit found the Commission has not established expectations and procedures for public consultation it expects proponents to undertake for major developments in Wascana Centre. Having written public consultation expectations and procedures would give proponents a clear understanding of what is expected of them when proposing major development projects. Also, sharing established processes with the public would show the Commission’s commitment to obtaining public input, so that it receives sufficient public input when making decisions about major development proposals.

While the Commission appropriately shared details about its review and approval procedures with the proponents of the two recent major development projects, it neither gives the public sufficiently understandable information about these procedures nor provides clear information about the status of each project (e.g., stage in its review process). Not making adequate information available to the public about required steps and procedures for major developments can lead to confusion and misunderstanding. A set of well-defined, accessible and understandable steps and procedures would promote awareness and understanding by potential proponents and the public.

In addition, the Commission could not show how the board-approved conceptual designs of two major development projects in Wascana Centre complied with *The Provincial Capital Commission Act*. For one of two major development projects tested, the Board approved the new building at the conceptual design stage despite knowing the project did not conform

to the Master Plan. For the other project tested, the Board's packages and minutes neither contained information on the Architectural Advisory Committee's views at the design concept stage nor whether, or how, the Board was satisfied that the proposed major development was consistent with the Master Plan prior to granting its approval at this stage. Clearly documenting in its Board minutes how major developments conform to the Master Plan as required by *The Provincial Capital Commission Act* is essential to demonstrating compliance.

Finally, the Commission has not set or communicated requirements for owners of buildings in Wascana Centre or their tenants to ensure, on an ongoing basis, conformity of the building and its use with the Master Plan. Having formal mechanisms (like agreements) to approve key changes to major buildings in Wascana Centre and tenants thereof would give the Commission mechanisms to ensure conformity of those buildings and their use with the Master Plan. Agreements provide a basis for common understanding, and monitoring of performance. They also provide an opportunity to outline consequences of non-compliance.

Effective financial- and compliance-related controls are the underpinnings for strong management, and effective decision making.

PERFORMANCE AUDITS

The Performance Audits section of the Report includes the results of non-financial audits.

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

Since the *2019 Report – Volume 1*, the Office completed six performance audits. Four of these audits relate to health and education. The Office focuses on these sectors because almost two-thirds of the Government's spending is on them.

The following provides an overview of each audit.

Chapter 24: Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan

What the Office examined:

Saskatchewan Health Authority's processes used to treat patients at risk of suicide in northwest Saskatchewan (e.g., communities including and surrounding North Battleford, Lloydminster, Meadow Lake, and La Loche).

- Saskatchewan's three-year average rate of 14.9 suicides is significantly higher than the Canadian average rate of 11.7 suicides for the same period (based on annual rates of suicide per 100,000 population for 2013–16)



Why the Office examined this area:

Suicide is just behind accidents as the leading cause of death for young adults. The rate of suicide has been consistently higher in northwest Saskatchewan than the rest of the province for the last three years.

The Saskatchewan Health Authority is responsible for implementing the *Saskatchewan Suicide Framework* developed in 2012.

What the Office found:

The Authority makes emergency, and mental health inpatient and outpatient services available in northwest Saskatchewan to identify and treat patients at risk of suicide; but has not rationalized whether these services are accessible where most patients need them. Working with others (e.g., Ministry of Health) to analyze key data about suicide rates and prevalence of suicide attempts would help the Authority rationalize services.

- The average 2018 suicide rate (per 100,000) in northwest Saskatchewan was 27.9 compared to the provincial average of 18.7
- Men are three times more likely to die by suicide than women, while women are three-to-four times more likely to attempt suicide than men.
- The *Saskatchewan Suicide Framework* provides guidance for assessment and management of people at risk of suicide. It recognizes health care providers play key roles in early detection and intervention for people at risk of suicide.

Most northwest Saskatchewan health care facilities keep manual records of emergency, and mental-health inpatient and outpatient services provided to patients at risk of suicide. At September 2019, the Authority continued implementing the Mental Health and Addiction Information System—an IT system enabling a single mental health record for patients, and sharing of information between provincial health-care facilities.

On an overall basis, the suicide-related policies (e.g., patient screening, assessment and management) the Authority uses in its facilities located in northwest Saskatchewan align with the *Saskatchewan Suicide Framework*. However, staff are not always following them. For example, in 23 files tested, the Office found three instances where emergency department staff did not seek psychiatric consultation for patients with a high risk of suicide prior to their discharge.

Staff at facilities in northwest Saskatchewan working with patients at risk of suicide did not receive sufficient training on caring for these patients. Ongoing training for assessing and managing suicide risk better supports staff in following expected practices and providing patients with consistent care.

The Authority has not analyzed why patients at more than a low risk of suicide missed scheduled appointments. In both 2017 and 2019, the rate of “patient no shows” for telehealth (e.g., videoconferencing) appointments with North Battleford psychiatrists was at about 50%. Also, four of nine patients receiving mental health outpatient services tested missed appointments. Missed appointments disrupt the continuity of clinical care. Not knowing why patients miss appointments or are reluctant to use services provided through telehealth reduces opportunities for the Authority to identify and help patients overcome barriers.

In northwest Saskatchewan, the Authority's follow-up protocols for patients accessing mental health services through emergency departments differ from those for patients accessing services through mental health outpatient services. Because of differing protocols, the Authority did not always formally follow up with patients at risk of suicide after discharge from emergency departments. Proactive follow-up care promotes continuity of care and continues the assessment and management of suicide risks.

Chapter 21: Environment—Sustainable Fish Population Management

What the Office examined:

The Ministry of Environment's processes to manage freshwater fish populations in a sustainable manner.

Why the Office examined this area:

Effective fish population management in freshwater fisheries (e.g., lakes) is critical to sustainable fisheries. Recreational fishing provides economic and social benefits; and livelihoods of residents in remote northern communities depend on fisheries.

What the Office found:

The Ministry has a comprehensive Fisheries Management Plan in place, and a clear, risk-based approach to prioritize which water bodies to assess fish health and population, as well as, how often (risk-based intervals). However, the Ministry needs to improve in several key areas.

The audit found the Ministry implemented actions set out in its Plan slower than the Plan's timeframes. Identifying the resources required to complete planned actions could better position the Ministry to achieve its desired timeframes. This in turn would allow the Ministry to better assess its effectiveness in meeting the goals of its management plan.

Also, the Ministry less frequently assessed the fish population and health of water bodies (including some higher priority lakes) than its risk-based approach expected. In 2019, it assessed 15 water bodies; whereas, its risk-based approach expected assessing at least 24 water bodies annually. Assessing fish populations and their health using an established risk-based interval, proven sampling techniques, and science-based protocols would make sure it collects sufficient information to detect changes in fish populations and health. Timely detection helps avoid potentially irreversible declines in population or health of fish species.

At September 2019, the Ministry completed only five analysis reports of 13 water-body assessments from the summer of 2018. These reports did not document key assumptions used, such as sampling methods or sample sizes. Preparing more robust and timely assessment-result reports would better support conclusions reached, and enable the use of documented analysis to adjust catch limits or make restocking decisions.

- 50,000 provincial freshwater bodies contain fish; most are in northern Saskatchewan
- Contain 69 fish species of which five are key: pike, walleye, perch, lake trout, and whitefish
- Only 15 water bodies assessed each year instead of at least 24 based on its risk-based approach



Chapter 22: Health—Co-ordinating the Appropriate Provision of Helicopter Ambulance Services

What the Office examined:

The Ministry of Health's processes used to co-ordinate the appropriate provision of timely and quality helicopter ambulance services. The Ministry contracts Shock Trauma Air Rescue Service (STARS), a non-profit organization, to provide 24-hour air medical transportation for critically ill and injured patients by helicopter.

Annually, STARS transports nearly 700 patients—60% to 70% are patient transfers between health care facilities, with the rest being responses to accident scene calls.

Why the Office examined this area:

Helicopter ambulance services typically offer faster transport than ground ambulance services for patients located far from trauma centres. However, on a per call basis, helicopter ambulance services cost more than ground ambulance services.

The Ministry pays a flat contract rate of \$10.5 million for helicopter ambulance services. When equated to per call basis, in 2018–19, helicopter ambulance services cost the Government an average \$14,876, and ground ambulance services cost \$756 per call.

The Ministry is responsible for providing all air ambulance services. It must balance the appropriate provision of ambulance services (via helicopter, ground, or fixed wing) and related costs.

What the Office found:

Criteria and related processes used to decide when to use STARS are reasonable. The Ministry strategically located helicopter bases for air ambulances and their fuel caches to provide sufficient provincial flight coverage. It knows STARS is fully accredited to medically transport patients.

However, overall, the Ministry needs to do more to know whether helicopter ambulance services are used appropriately, and STARS fully complies with its agreement. For example, the Ministry needs to:

- Actively oversee air ambulance services, and receive regular reporting on the following: quality and timeliness of patient medical care provided during helicopter transport, the qualifications of medical staff who provide those services, and helicopter maintenance. Such reporting is key to assessing STARS' compliance with its agreement, and quality and timeliness of services.
- Obtain sufficient reporting on the number and reasons for when requests to use STARS are cancelled or STARS does not fly. Periodic analysis would give the Ministry a better understanding of the barriers contributing to STARS' inability to respond.

Our work found that generally the use of STARS is consistent with established processes, and STARS provides quality services within expected timeframes.

Chapter 23: Parks, Culture and Sport—Providing Safe Drinking Water in Provincial Parks

What the Office examined:

The Ministry of Parks, Culture, and Sport's processes to provide safe drinking water in its provincial parks. The Ministry provided drinking water in 25 provincial parks using 62 drinking-water systems.

Why the Office examined this area:

The number of people visiting Saskatchewan's provincial parks increased by about 20% from 2009 to 2018 with about four million visitor days in 2018 alone.

Where it decides to provide drinking water in its parks system, the Ministry is responsible for ensuring the drinking water is safe and for complying with water quality standards over water used for human consumption.

- The Ministry operates 62 drinking-water systems of which:
 - 39 operate from May to September
 - 22 are WSA regulated, 38 health regulated, and for 2, the Ministry acts as its own regulator
- 10 provincial parks have both WSA- and health-regulated systems
- The majority of about 30 drinking water advisories for drinking water in parks issued annually are short term

What the Office found:

The Ministry's drinking-water systems vary significantly in size and complexity. Depending on the amount of drinking water provided, the Water Security Agency (WSA) or the Ministry of Health regulate the Ministry's drinking-water systems. The Ministry acts as its own regulator for water systems in two provincial parks—Buffalo Pound and Danielson.

Ministry staff had a clear understanding of each regulator's requirements. It obtained permits, completed bacteriological and chemical tests of water, and notified park visitors of issues with drinking water consistent with the requirements of each regulator.

The Ministry used certified operators for water systems to oversee and operate each of its drinking-water systems. The Ministry depended on water system operators' knowledge and experience to determine maintenance requirements.

However, the Ministry had not assigned responsibility for preparing or keeping procedure manuals current. As a result, it did not have documented procedures for key processes. For example, three of nine parks visited did not have documented start-up and shutdown procedures for seasonal water systems. Two of six WSA-regulated systems did not have permit-required quality control procedures documented. Having documented expectations helps staff to clearly understand and know what is required.

In addition, the Ministry had not formalized key decisions and processes about minimum documentation requirements, and expected supervision. This resulted in variations in how it operated and monitored its systems. For example, for two of 11 health-regulated systems tested, staff did not keep operator logbooks, and for four of those systems tested, staff did not perform daily chlorine and turbidity testing. Five of 19 systems tested had no record of maintenance performed. Three of six WSA-regulated systems tested lacked evidence of



permit-required supervisory review of daily tracking sheets. Not formalizing key decisions and processes or regularly supervising staff increases the risk of staff not operating drinking-water systems consistent with expectations. Not following expected processes increases the risk of providing unsafe drinking water.

Chapter 25: St. Paul's Roman Catholic Separate School Division No. 20—Adapting Technology for Learning in Elementary Schools

What the Office examined:

The processes St. Paul's Roman Catholic Separate School Division No. 20 used to adapt technology for learning in elementary schools.

Why the Office examined this area:

Technology serves as a significant aspect of modern education. Having strong processes to support and encourage its use in classroom instruction helps students develop competencies essential to succeed.

What the Office found:

St. Paul's Roman Catholic Separate School Division No. 20 set a vision to adapt technology to enrich learning and promote excellence in education, and has a high-level education technology plan in place.

Consistent with the Ministry of Education's expectations, it allows teachers to decide how best to use technology in the classroom. It used a variety of ways to actively engage teachers in using technology in the classroom.

However, the Division had not yet determined the extent it currently uses and wants to integrate technology in elementary classroom instruction. Knowing both the current level of technology integration in the classroom, and determining the desired future level of integration would help the Division determine how much effort it needs to make in supporting and encouraging teachers to use technology in classroom instruction. It would also help the Division assess whether its efforts in helping teachers use technology in meaningful ways prove successful.

In addition, the Division has not analyzed the cost-benefit of its practice of buying different device brands and IT platforms for classroom use. A cost-benefit analysis would compare the costs of both buying and supporting multiple device brands using different platforms against the benefits of exposing students to differing brands and IT platforms.

Also, it does not take into account the nature, number, and age of devices already assigned to schools when buying new IT devices for schools. Such consideration would help the Division link these purchasing decisions to its education technology plan.

- Annual spending on:
 - Technology used in schools— over \$900,000
 - IT training for staff— about \$25,000
- 9,000 technology devices (computers, laptops, ipads) assigned to schools
- Ratio of devices per student ranged from 0.4 to 1.37 devices per elementary student; good practice ratio is 0.33 devices per student

Chapter 20: Chinook School Division No. 211—Supporting Grade 2 Students in Achieving Grade Level in Math

What the Office examined:

Chinook School Division No. 211's processes to support Grade 2 students in achieving grade level in math to meet the provincial Education Sector Strategic Plan goal that by June 2020, 80% of students will be at or above grade level in math.

Why the Office examined this area:

As the ESSP recognizes, developing solid math skills in early years (such as in Grade 2) helps students achieve future academic success.

- Located in southwestern Saskatchewan
- Educates nearly 450 Grade 2 students (about 6,000 total students in 29 schools)
- Used focused strategies and supports (for both students and teachers) to improve math results

What the Office found:

At December 2018, Chinook had effective processes to support Grade 2 students in achieving grade level in math to meet the ESSP goal of 80% by 2020. Chinook's results, at June 2018, show it achieved its goal. Chinook had almost 97% of its 2018 Grade 2 students, and almost 89% of its 2018 Grade 3 students meeting or exceeding grade level in math.

FOLLOW-UP AUDITS

The Follow-Up Audits section of the Report includes the results of periodic audits that assess the sufficiency of action taken to address recommendations from past performance audits and studies. The Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

Follow-up audits assess the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by the Standing Committees on Public Accounts and on Crown and Central Agencies from their review of our reports. The Office does the first follow-up either two or three years after our initial audit, and every two or three years thereafter until the recommendations are implemented or identified as no longer relevant.

Since our last Report, the Office completed 22 follow-up audits. The table on the following pages summarizes the status of recommendations by agency grouped by initial, and subsequent, follow ups. On an overall basis, agencies implemented almost two-thirds of the recommendations, and partially implemented almost one-third of the remaining.

In general, the Office is pleased with the pace of implementation. The Office recognizes more complex changes take time to make. Its discussions with agencies find they remain committed to implementing recommendations and use opportunities to make improvements in conjunction with other initiatives planned or underway. For example,



Chapter 41 Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals notes the Authority's plans to implement an electronic medication reconciliation in its Regina-based acute care facilities by 2020. The implementation of this new IT system will enable it to consistently complete medication reconciliations prior to discharging patients.

The Office is impressed with the fast pace of the Saskatchewan Gaming Corporation's implementation of three recommendations first made in 2017 about managing employee absenteeism: **Chapter 38 Saskatchewan Gaming Corporation—Minimizing Employee Absenteeism** shows the Corporation takes addressing reasons for employee absenteeism seriously. The improvements it put in place reflect best practice, and will help it achieve its long-term employee absenteeism target of 5%.

The pace of implementing recommendations provides insight into the culture and attitude toward improving administration and management of public money.

Chapter Name	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
Initial Follow-Ups						
Agriculture—Mitigating Risk of Livestock Diseases	2017 Report – V2	4	4	0	0	0
Education—Enforcing P3 Joint-Use School Project Agreements	2017 Report – V2	1	1	0	0	0
Education—Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades	2017 Report – V2	4	2	2	0	0
Environment—Detecting Wildfires	2017 Report – V2	2	1	1	0	0
Executive Council—Communicating Information about Government Programs and Services in a Non-Partisan Way	2019 Report – V1	1	1	0	0	0
Finance—Implementing the Revenue Administration Modernization Project	2017 Report – V1	2	1	1	0	0
Government Relations—Proposing Education Property Tax Mill Rates	2017 Report – V2	6	4	2	0	0
Saskatchewan Gaming Corporation—Minimizing Employee Absenteeism	2017 Report – V2	3	3	0	0	0
Saskatchewan Health Authority—Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan	2016 Report – V2	7	1	3	3	0
Saskatchewan Health Authority—Delivering Provincially Funded Childhood Immunizations in La Ronge and Surrounding Area	2017 Report – V1	5	2	2	1	0
Saskatchewan Workers' Compensation Board—Co-ordinating Injured Workers' Return to Work	2016 Report—V2	6	0	3	3	0
Initial Follow-Ups Subtotal		41	20	14	7	0
% of Initial Follow-Ups Subtotal		100%	49%	34%	17%	0%

Chapter Name	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Subsequent Follow-Up Audits^C						
Advanced Education—Managing Risks Related to its Critical IT System	2015 Report – V2 2017 Report – V2	3	3	0	0	0
Agriculture—Regulating Livestock Waste	2013 Report – V2 2015 Report – V2 2017 Report – V2	1	1	0	0	0
Central Services—Planning Accommodations	2011 Report – V1 2014 Report – V1 2017 Report – V1	2	2	0	0	0
Health—Meat Safety	2012 Report – V2 2014 Report – V2 2017 Report – V2	4	4	0	0	0
Justice and Attorney General—Enforcing Maintenance Payments	2012 Report – V1 2014 Report – V1 2016 Report – V2 2018 Report – V2	2	2	0	0	0
Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals	2015 Report – V1 2017 Report – V1	3	1	2	0	0
Saskatchewan Liquor and Gaming Authority—Assurance on Safety of Liquor Products	2012 Report – V1 2013 Report – V2 2015 Report – V2 2017 Report – V2	1	1	0	0	0
SaskBuilds Corporation—Learning from Use of P3s	2015 Report – V1 2017 Report – V2	1	1	0	0	0
SaskPower—Managing the Risk of Cyber Incidents	2015 Report – V1 2017 Report – V2	1	1	0	0	0
Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People	2012 Report – V1 2014 Report – V2 2017 Report – V1	3	0	3	0	0
University of Regina—Procuring Goods and Services	2013 Report – V2 2016 Report – V1 2017 Report – V2	2	2	0	0	0
Subsequent Follow-Ups Subtotal		23	18	5	0	0
% of Subsequent Follow-Ups Subtotal		100%	78%	22%	0%	0%
Overall Total		64	38	19	7	0
% of Overall Total		100%	59%	30%	11%	0%

Source: Compiled by Provincial Auditor of Saskatchewan.

^A V – means Volume.

^B The related Report reflects the report in which: the Office first made the recommendation(s) (for initial follow-ups); and the Office last reported on the status of implementation of outstanding recommendations (for subsequent follow-ups).

^C For Subsequent Follow-Ups, the Number of Recommendations is the number of recommendations that remained not implemented after the previous follow-up audit.



2.0 ACKNOWLEDGEMENTS

The Office appreciates the co-operation it receives from the staff and management of government agencies along with their appointed auditors in the completion of the work included in this Report. It also appreciates the support of the Standing Committees on Public Accounts, and on Crown and Central Agencies. (See **Standing Committees** section for further detail.)

In addition, as Provincial Auditor, I am privileged and proud to lead the Office, and its team of professionals. I personally thank them for their diligence, commitment, and professionalism. Their hard work helps us fulfill our mission.

Provincial Auditor Team		
Aaron Halladeen	Ahsan Amjad	Alla Shamrai
Amanda Iles	Andrea Koch	Angel Matyjanka
Angèle Borys	Angie Hallberg	Anna Lozhkina
April Serink	Betty Lam	Brandyn Thurmeier
Brent Rau	Brett Wihlidal	Candice Pattullo
Carolyn O'Quinn	Charlene Drotar	Chelsea MacDonald
Colton Screpnek	Dane Reimer	Dean Fischer
Deann Dickin	Denise Barrientos	Desirée L'Heureux
Doreen Ninsiima Kasozi	Doug Scott	Evan Wellman
Faith Olanipekun	Glydel Canarez	Heather Tomlin
Jason Shaw	Jason Wandy	Jeanie Kim
Jennifer Robertson	Jonathan Pituley	Jordan McNaughton
Jordan Spitzke	Kari Fiset	Kayla Forbes
Kaylee Sparrowhawk	Kelly Deis	Ken Yee
Kim Lowe	Kristen Young	Larissa Sych
Lesia Lazurko	Linda Klassen	Lorisa Tamke
Mallory Demofsky	Mason Merriman	Maygen Kirton
Melanie Heebner	Melissa Yanyu	Michelle Lindenbach
Mikaela Hordichuk	Nicole Dressler	Rahat Tahir
Rosemarie Volk	Saad Warraich	Sahar Tahir
Stephanie Russell	Tara Clemett	Trevor St. John
Victor Schwab		

3.0 ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

Through *The Provincial Auditor Act*, the Provincial Auditor, the Office, and its staff are independent of the Government.

The Office uses Canadian professional auditing standards published by CPA Canada to carry out its audits. As required by the Act, the Provincial Auditor reports directly to the Legislative Assembly on the results of all examinations, and highlights matters that require the attention of legislators.

In addition to reports on the results of its audit work, it gives legislators two key accountability reports each year—its business and financial plan, and its annual report on operations. These describe the Office, including its purpose, accountability mechanisms, staffing, and key systems and practices. These reports are publicly available on its website, as well as further detail about the Office of the Provincial Auditor at www.auditor.sk.ca.

