

Overview by the Provincial Auditor

1.0 PREAMBLE

Our Office continues to serve legislators and Saskatchewan residents by promoting accountability and better management through independent assessments of the Government's use of public resources.

At the time of writing this Overview, the Government of Saskatchewan and its residents (and the world) continue to cope with the COVID-19 pandemic and the resulting unprecedented circumstances. Our Office continues to thank front-line workers, and all who support them.

Because of the health and safety risk resulting from the pandemic, we completed the bulk of the audits included in this report via remote means. We continue to carefully manage the impact of the COVID-19 pandemic. For example, we are adjusting the timing of audits to accommodate the availability of a few government agencies more directly impacted by the pandemic.

2.0 HIGHLIGHTS OF EACH SECTION OF THE REPORT

The **2020 Report – Volume 2** provides legislators and the public with critical information on whether the Government issued reliable financial statements, used effective processes to administer programs and services, and complied with governing authorities.

The Report includes the results of examinations completed by November 2, 2020 with details on annual integrated, performance, and follow-up audits of 38 different agencies. **Appendix 1** lists each agency along with its year-end date, and whether this Report brings significant matters to the attention of the Legislative Assembly and the public.

The following provides highlights of the following sections of the Report—Annual Integrated Audits, Performance Audits, and Follow-up Audits.

2.1 Annual Integrated Audits

Integrated audits are annual audits of agencies that examine:

- The effectiveness of their financial-related controls (e.g., processes to plan, evaluate, and coordinate the financial activities) 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 (where applicable)

Since the **2020 Report – Volume 1**, the Office along with appointed auditors (if in place) completed annual integrated audits of 166 different agencies with fiscal year-ends between January and June 2020. These include 75 crown corporations and agencies,



19 government ministries, 36 pension and benefit plans and special purpose funds, and 36 health care affiliates.¹

Most of these agencies had effective financial-related controls, complied with financial- and governance-related authorities, and prepared reliable financial statements.² This Section of the Report includes detailed findings about concerns with financial-related controls at only 20 different agencies, and notes five agencies fully implemented past financial-related recommendations.

A few agencies need to do more to make sure payments are properly approved and/or supported. As **Chapter 7** reports, the Ministry of Highways and Infrastructure did not always follow its policies when using purchasing cards (p-cards, corporate-issued credit cards) to make purchases. As **Chapter 15** reports, the Ministry of Social Services needs to verify client information used to support financial assistance payments to clients, and recover overpayments when they occur.

As **Chapter 11** reports, the Provincial Capital Commission has improved some of its processes related to its oversight of major developments in Wascana Centre. Key improvements include making public its process to review and approve proposed developments, and giving periodic status updates on each major development project. At March 2020, while work was underway, the Commission had not yet clearly documented how major Wascana Centre improvements and developments conform to the Master Plan, or finalized its procedures for public consultations.

Our Office continues to highlight various IT-related concerns in this Section.

As **Chapter 3** reports, eHealth must do a better job of controlling and monitoring IT network access and testing disaster recovery plans. eHealth is responsible for managing an IT network with 38 critical IT systems used to administer and deliver health care services in Saskatchewan. At March 2020, eHealth has not completed disaster recovery testing for any of these critical IT systems including the seven with completed disaster recovery plans. Tested disaster recovery plans reduce the risk of not being able to restore IT systems within a reasonable timeframe. Effective IT network monitoring helps detect and limit the impact of a successful attack on a corporate network.

As **Chapter 12** reports, the Saskatchewan Health Authority does not have a sufficient agreement to monitor IT services that eHealth is to provide. eHealth has been responsible for all of the IT systems and services within the health care sector since January 2017. This includes critical systems upon which the Authority requires to deliver and administer health services.

As **Chapter 16** reports, the Water Security Agency made limited progress on completing and testing a business continuity plan (particularly its IT disaster recovery plan). We first reported this concern in 2010.

Although we note improvements, some agencies continue not to promptly remove user access to the IT systems and networks when such access is no longer needed. These include the ministries of Corrections and Policing (Chapter 2), Justice and Attorney

¹ **Appendix 2** lists agencies using an appointed auditor.

² **Appendix 1** identifies agencies with fiscal year-ends between January and June 2020.

General (Chapter 8), Highways and Infrastructure (Chapter 7) along with Northlands College (Chapter 10).

As **Chapter 5** reports, the Ministry of Government Relations continues to need to provide better supervision of staff responsible for recording financial activities and preparing financial reports for the Northern Municipal Trust Account. Active supervision helps ensure financial records are complete and accurate, and staff follow the Ministry policies. Our audit identified a number of errors in financial records and the 2019 financial statements presented for audit, and areas where staff did not always follow policies (e.g., review and approval of journal entries).

In addition, the Ministry made grant payments of \$1.8 million from the Trust Account for expansion of a regional landfill without clear legislative authority to do so. Not having clear legislative authority increases the risk of making payments inconsistent with the mandate of the Trust Account.

2.2 Performance 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.

This Section of the Report includes the results of five non-financial audits. The areas examined mostly relate to key regulatory activities and activities undertaken to reduce emissions of greenhouse gas in Saskatchewan. Reducing greenhouse gas emissions is a central part of the Government’s climate change strategy.

The following provides an overview of each audit.

Chapter 19: Agriculture—Mitigating the Impact of Regulated Pests in Crops and Pastures

What the Office examined: The Ministry of Agriculture’s processes (for the 12-month period ending July 31, 2020) to mitigate the impact of regulated pests in crops and pastures. The Minister has declared a total of six animals, insects, and diseases as regulated pests.

Why the Office examined this area: Regulated pests can quickly cause significant damage to the yields and quality of crops and to pastures if undetected and left unchecked.

Agriculture is a significant contributor to Saskatchewan’s economy. In 2018, the value of provincial agriculture and food exports was almost \$13.5 billion with value-added revenue estimated at \$5.2 billion.

Regulated Pests—Crops at Risk

- Bacterial Ring Rot—potatoes
- Brown or Norway Rat—stored crops, especially grains
- Clubroot—canola
- Grasshoppers—cereal crops, lentils, flax, and pastures
- Late Blight—potatoes and tomatoes
- Richardson’s Ground Squirrels (certain gophers)—native grasses, legumes, cereal, pulse, and canola crops



The Ministry is responsible for mitigating the impact of regulated pests on crops and pastures, whereas landowner and producers are responsible for controlling identified pests.

What the Office found: The Ministry had fairly good processes to mitigate the impact of regulated pests in crops and pastures with improvements needed in a few areas.

The Ministry needs to proactively give producers guidance about detecting and reporting the presence of two pests—late blight and bacterial ring rot, and on developing response plans for four pests—grasshoppers, late blight, bacterial ring rot, and brown or Norway rat.

Early detection and timely, appropriate response plans are key to controlling regulated pests, and reducing their impact on crops and pastures. Early detection and effective response remains key even when a pest (like late blight and bacterial ring rot) has not been detected in the province for several years.

Other key findings include—the Ministry needs to:

- Make sure producers receive laboratory results confirming presence of clubroot promptly. Clubroot damages canola crops, and spreads quickly. Canola is Saskatchewan's leading crop in 2020.
- Revisit how it conducts surveillance to determine populations of gophers given the use of strychnine is deregistered effective 2023. Strychnine is regularly used in Saskatchewan to control gopher populations. The Ministry uses strychnine sales to estimate gopher populations.
- Periodically report to senior management on the sufficiency of its mitigation of regulated pests

Effectively mitigating the impact of regulated pests helps avoid them having a significant adverse impact on the yields and quality of crops.

Chapter 20: Environment—Regulating Waste Diversion through Recycling

What the Office examined: The Ministry of Environment's processes (for the 12-month period ending August 31, 2020) to regulate waste diversion through recycling.

Why the Office examined this area: Saskatchewan produces the second highest amount of waste per capita, and has the lowest waste diversion rates in Canada. The majority of Saskatchewan's waste enters its landfills. Landfills emit greenhouse gases.

The Ministry has set a provincial waste reduction goal to reduce the amount of waste generated per person from the 2014 baseline by 30 percent by 2030, and by 50 percent by 2040. In addition, it has a goal to enhance waste diversion

- First provincially regulated waste reduction recycling programs was the beverage container program (SARCAN) in 1988
- The introduction of the Household Hazardous Waste program in 2021 increases the number of provincially regulated waste reduction recycling programs to eight.
- Not all recycling activities operating in the province are regulated (e.g., City of Regina's food and yard waste pilot project)

across Saskatchewan. Using recycling to divert waste from Saskatchewan landfills helps reduce associated greenhouse gas emissions.

What the Office found: Unlike some other Canadian jurisdictions, the Ministry does not use material-specific targets to assist in determining whether the regulated waste diversion recycling programs contribute to the achievement of the provincial waste reduction goal.

Other key findings include:

- Regulated waste diversion recycling programs generally follow a standard approach where producers of the waste finance the program (e.g., levy fees on customers), and program operators handle and regularly report on recycling activities.
- The Ministry needs a more robust understanding of the composition of waste entering Saskatchewan landfills to help set realistic, material-specific targets for each regulated program.
- To ensure it receives consistent and comparable data, the Ministry needs to use standard definitions for key information (including calculation methods) required from program operators. Key information includes collection and diversion rates.
- Ministry senior management need to receive periodic reports on the rate of waste diversion through regulated recycling programs to help inform future program decisions.

Effective processes to regulate waste diversion recycling programs decreases the risk of these programs not diverting sufficient solid waste from entering Saskatchewan landfills.

Chapter 22: Saskatchewan Polytechnic—Carrying Out Applied Research

What the Office examined: Saskatchewan Polytechnic's processes (for the 12-month period ended January 31, 2020) to carry out applied research.

Why the Office examined this area: Sask Polytech has placed greater emphasis on growing its applied research. It aims to have its applied research support Saskatchewan's productivity and economic prosperity, enable the organization to keep current with industry needs, and provide opportunities for students to enhance their learning experience.

Applied research focuses on providing practical solutions to specific problems of individuals or organizations.

What the Office found: Sask Polytech generally used effective processes to carry out applied research with improvements needed in a few areas.

Other key findings include—Sask Polytech:

- Did not always document its assessment of a project's viability or associated key risks. Formally documenting assessments of viability and key risks reduces the risk of



missing critical evaluative aspects of potential projects and undertaking projects it cannot successfully complete.

- Did not ensure faculty and students involved in applied research projects always annually acknowledged compliance with Sask Polytech’s Code of Conduct Policies. Demonstrating compliance with policies helps show Sask Polytech researchers understand and accept responsibilities for carrying out research, and avoids conflict of interest.
- Primarily used annual growth in research revenue as its measure of success of applied research. Use of additional measures (like rate of success in securing grants) would assist in evaluating grant application processes, and whether stakeholders receive the best research products possible.

Effective processes for applied research are the basis of becoming a well-managed and respected research organization.

Chapter 23: SaskPower—Planning to Shut Down and Decommission Boundary Dam

What the Office examined: SaskPower’s processes (for the 19-month period ended July 31, 2020) for planning the safe shut down of coal-fired electricity generating Boundary Dam Units 4 and 5, and decommissioning of the Boundary Dam Power Station site.

Why the Office examined this area: Federal regulations expect the phase out of the use of conventional coal-fired electricity generating units by 2030 as part of Canada’s strategy to reduce greenhouse gas emissions. Conventional coal-fired electricity generating units are those not equipped with carbon capture and storage (CCS) technology.

At July 2020, SaskPower has six conventional coal-fired electricity generating units. It decided not to equip Units 4 and 5 located at the Boundary Dam Power Station with CCS technology—one of the two other generating units at this location is equipped with CCS technology.

Phasing out conventional coal-fired units and decommissioning related power stations is complex and technical with implications beyond SaskPower and its operations.

- In 2018, coal-fired electricity was responsible for 63% of greenhouse gas emissions from the electricity sector in Canada.
- In 2019-20, coal-fired electricity generation represented 31% of SaskPower’s total available generating capacity.
- Shutting down coal-fired electricity generating units and transitioning away from coal-fired electricity generation is part of SaskPower’s plan to reduce carbon dioxide emissions by 40% from 2005 levels by 2030.
- Expected year of shut down of Boundary Dam Unit 4 is 2021, Unit 5 is 2024. The Boundary Dam Power Station site will to be decommissioned after shut down of Unit 3—likely sometime after 2029.

What the Office found: SaskPower is using an incremental approach to plan the shutdown of Boundary Dam Units 4 and 5, and the decommissioning of the Boundary Dam power site. Its planning for the shut down of Boundary Dam Units 4 and 5, and the decommissioning of the Boundary Dam power station site are at an appropriate stage, given the planned timeframes of shutdown and decommissioning.

However, SaskPower needs to use the system adopted by the Saskatchewan Environmental Code when estimating the contingency cost for decommissioning and reclaiming the Boundary Dam Power Station site. Use of this system will help ensure it makes a reasonable estimate of contingency costs.

As at July 2020, SaskPower estimates decommissioning the Boundary Dam Power Station site to cost \$83 million including contingency costs of \$13.8 million. Our findings indicate the contingency costs may be higher. Based on the classification system’s suggested range, the estimated total contingency could range between \$13.8 million to \$34.4 million.

Other key findings include:

- SaskPower’s well-defined project planning processes are consistent with good project management practice. These processes should provide SaskPower with a solid foundation to develop detailed planning for the shutdown of the above units, and in turn, for the decommissioning of the Boundary Dam Power Station site.
- SaskPower was appropriately using its project management processes to plan for its shutdown of the Boundary Dam Unit 4. The assigned project manager kept management sufficiently informed of the status of the project.
- SaskPower plans to use similar project management processes and lessons learned from planning for and managing the shutdown of Unit 4 in its planning for the shut down of Unit 5.
- The content of the October 2019 Decommissioning and Reclamation Plan for the Boundary Dam Power Station site is consistent with Ministry of Environment requirements and good practice.

Not having effective planning processes could result in increased costs, delayed timelines, safety concerns, and not sufficiently considering economic impacts on workers, families, and communities.

Chapter 21: Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer

What the Office examined: The Saskatchewan Cancer Agency’s processes (for the 12-month period ended July 31, 2020) to deliver its population-based Screening Program for Colorectal Cancer.

Why the Office examined this area: In Saskatchewan, colorectal cancer is the second leading cause of cancer death. In addition, colorectal cancer cases in Saskatchewan are rising due to an aging population. Approximately 90 percent of colorectal cancers can be prevented or successfully treated if caught early.

- Voluntary program where participants submit self-administered fecal immunochemical test (FIT) kits
- Targets residents at higher risk of developing colorectal cancer—aged 50 to 74
- Program participation rate unchanged for several years and below national benchmark
- Lower program participation rate in Northern Saskatchewan



Saskatchewan's population-based Screening Program for Colorectal Cancer has been in place since 2009.

What the Office found: The Agency had generally effective processes to deliver its population-based Screening Program for Colorectal Cancer with improvements needed in a few areas.

The Agency needs to work with the Saskatchewan Health Authority to develop a consistent and provincial approach for booking colonoscopies to avoid delays in patients receiving them. We found 22 individuals waited longer than 60 days for a colonoscopy and subsequently had a cancer diagnosis. Delays in receipt of colonoscopies result in delays in treatment for those diagnosed with colorectal cancer.

The Agency needs to work with the Authority to determine a reasonable timeframe for providing results from colonoscopies to patients. Our data analysis found 5 percent of patients who had colonoscopies did not receive pathology results within 14 days of the colonoscopy (good practice)—some waited up to 104 days for results. Timely receipt of colonoscopy results assist in determining appropriate and timely treatment.

Other key findings include—the Agency:

- Uses good processes to identify residents eligible for the Screening Program for Colorectal Cancer, and to invite them to participate.
- Works successfully with the Authority to provide program participants with timely results of FIT kits.
- Actively monitors the quality of endoscopic services. To March 2020, 59 of 69 endoscopists practicing in Saskatchewan who perform colonoscopies for the screening program had participated in the voluntary direct observation program.
- Needs to analyze its public educational strategies to increase participation in its colorectal cancer-screening program. The program rate of participation of almost 47 percent has remained relatively unchanged since 2014; it is below Canada's national benchmark of 60 percent.
- Needs key performance indicators that are consistent with national good practice, and to regularly give senior management results and analysis about the success of the screening program.

Having an effective colorectal cancer screening program helps identify apparently healthy people who may have a higher risk of developing colorectal cancer. Early detection significantly increases the likelihood of preventing and successfully treating colorectal cancers.

2.3 Follow-Up Audits

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. Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements. It does the first follow-up either two or three years after the initial audit, and every two or three years thereafter until the recommendations are implemented or identified as no longer relevant.

This Section of the Report includes the results of 22 follow-up audits.

In general, we are pleased with the pace in which agencies are implementing our recommendations; the pace remains relatively unchanged since our last report. On an overall basis, agencies implemented almost two-thirds of the outstanding recommendations, and partially implemented just over one-quarter of the remaining recommendations.

We are particularly impressed with the Carlton Trail College and the Saskatchewan Impaired Driver Treatment Centre who implemented all and almost all of the recommendations we first made in 2018.

As **Chapter 24** reports, the College fully implemented all four recommendations about its processes to equip its board with competencies to govern. Key improvements include evaluating its Board's effectiveness at least annually, and actively providing board members with training to build their competencies in areas of identified gaps. Strong boards are those equipped with the skills necessary to govern.

As **Chapter 38** reports, the Centre fully implemented nine and partially implemented one of the ten recommendations about its processes to deliver the impaired driver treatment program. Key improvements include updates to the treatment program that align with good practice, consistently completing client assessments prior to treatment, and actively connecting clients with support upon program completion. These changes along with its plans to assess recidivism rates will better position the Centre to know if its program helps reduce impaired driving in Saskatchewan.

Our Office recognizes more complex improvements take time to make. We encourage agencies to make improvements in conjunction with other initiatives planned or underway wherever possible. However, sometimes progress is slower than we had hoped.

As **Chapter 32** reports, while the Ministry of Health has made some progress on implementing recommendations initially made in our 2012 audit, work remains to help prevent diabetes-related health complications in people living with diabetes.

We found the Ministry needs to do more to increase physicians' use of a key IT system—the system both tracks and promotes the use of best practice when caring for patients living with chronic diseases like diabetes. We found only 37 percent of diabetics have their patient care tracked in that system.



The Ministry needs complete data to do meaningful analysis about healthcare services provided to those living with diabetes. Such analysis would help it determine if these patients receive appropriate, timely health care services to help prevent complications, and have appropriate access to those services.

Saskatchewan’s provincial diabetes prevalence rate varies significantly from a high of 11 percent in the North East area to a low of 5.6 percent in Saskatoon. Saskatchewan’s overall diabetes prevalence rate of 8 percent is slightly higher than the national rate of 7.3 percent. Preventative measures and better disease management can reduce the prevalence of diabetes-related complications, the impact of the disease on quality of life, and lead to lower health costs.

The following table summarizes the results of the 22 follow-up audits. It sets out the status of recommendations by agency grouped by initial and subsequent follow-ups.

Chapter Name	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Initial Follow-Ups						
Carlton Trail College—Equipping the Board with Competencies to Govern	2018–V2	4	4	0	0	0
Corrections and Policing—Providing Primary Medical Care in Adult Secure-Custody Correctional Centres	2018–V1	9	2	5	2	0
Finance—Public Employees Benefits Agency: Effectively Informing Certain Pension Plan Members	2019–V1	1	1	0	0	0
Saskatchewan Impaired Driver Treatment Centre—Delivering the Impaired Driver Treatment Program	2018–V1	10	9	1	0	0
Social Services—Investigating Allegations of Child Abuse and Neglect	2018–V2	5	1	1	3	0
Initial Follow-Ups Subtotal		29	17	7	5	0
% of Initial Follow-Ups Subtotal		100%	59%	24%	17%	0%
Subsequent Follow-Up Audits^C						
Corrections and Policing—Community Rehabilitation of Adult Offenders	2011–V1 2013–V1 2017–V2	4	2	2	0	0
Corrections and Policing—Planning for Inmate Capacity in Correctional Facilities	2016–V2 2018–V2	3	3	0	0	0
eHealth Saskatchewan—Securing Patient Data in the Saskatchewan Laboratory Results Repository	2015–V1 2017–V2	3	3	0	0	0
Environment—Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan	2016–V1 2018–V2	4	2	2	0	0
Finance—Internal Audit in Ministries	2012–V2 2014–V2 2018–V1	1	1	0	0	0
Health—Preventing Diabetes-Related Health Complications	2012–V2 2015–V1 2017–V2	5	0	3	0	2
Justice and Attorney General—Supporting Provincial Court of Saskatchewan to Manage Court Workloads	2014–V1 2017–V2	5	3	2	0	0

Chapter Name	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Living Sky School Division No. 202—Engaging Grades 7 to 12 Students	2017–V1 2019–V1	2	2	0	0	0
Regina Roman Catholic Separate School Division No. 81—English as an Additional Language Programming	2016–V2 2018–V2	2	1	1	0	0
Saskatchewan Apprenticeship and Trade Certification Commission—Enabling Apprentices to Achieve Certification	2014–V1 2016–V1 2019–V1	1	1	0	0	0
Saskatchewan Cancer Agency—Delivering the Screening Program for Breast Cancer	2016–V1 2018–V2	3	2	1	0	0
Saskatchewan Liquor and Gaming Authority—Managing Projects with Significant IT Components	2015–V2 2018–V2	4	4	0	0	0
Saskatchewan Public Safety Agency—Coordinating Provincial Emergency Preparedness	2015–V1 2018–V1	3	2	1	0	0
Saskatoon School Division No. 13—Procuring Goods and Services	2014–V2 2016–V2 2018–V2	1	1	0	0	0
Social Services—Protecting Children in Care	2008–V3 2013–V2 2016–V1 2018–V2	1	1	0	0	0
Social Services—Minimizing Absenteeism	2015–V2 2018–V1	4	2	2	0	0
Western Development Museum—Permanently Removing Historical Artifacts	2016–V2 2018–V2	4	3	1	0	0
Subsequent Follow-Ups Subtotal		50	33	15	0	2
% of Subsequent Follow-Ups Subtotal		100%	66%	30%	0%	4%
Overall Total		79	50	22	5	2
% of Overall Total		100%	63%	28%	6%	3%

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 that remained not implemented after the previous follow-up audit.

3.0 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.

In addition, as Provincial Auditor, I am proud to lead the Office, and its team of professionals. I am proud of their diligence, commitment, and professionalism particularly during this period where most were working remotely from home. Their hard work helps us fulfill our mission—to promote accountability and better management by providing legislators and Saskatchewan residents with an independent assessment of the Government's use of public resources.



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4.0 ABOUT THE OFFICE OF THE PROVINCIAL AUDITOR

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.

The Office promotes accountability and better management through its audit work and public 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.

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 its reports on the results of its audit work, it gives legislators two key accountability reports each year—its business and financial plan, and 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 auditor.sk.ca.

