

## Chapter 10

### Education—Achieving Accessible Child Care

#### 1.0 MAIN POINTS

In 2021, the Ministry of Education entered into the *Canada-wide Early Learning and Child Care Agreement* with the Federal Government and received \$738 million in federal funding by March 31, 2025. The Agreement intends to ensure all families in Canada have access to high-quality, affordable, flexible, and inclusive child care no matter where they live, targeting children under age six.<sup>1</sup>

Under the Agreement, the Ministry committed to increase the number of child care spaces to about 46,000 by March 31, 2026. It reported creating 41,163 spaces by March 2025 with 7,635 of these spaces still under development. At June 2025, Saskatchewan had over 1,200 licensed child care providers (centres and homes).

We audited the Ministry of Education's processes to achieve the accessibility outcome of the Agreement and found it had effective processes, except where it needs to:

- Develop a sustainable funding model for the provision of child care in Saskatchewan. Without adequate funding, the quality of care may be impacted or providers may no longer operate, limiting access to child care.
- Sufficiently analyze key data (e.g., unmet demand, space utilization, early childhood educators required) to assess whether child care is truly accessible across Saskatchewan and whether the Ministry is meeting the intent of the Agreement.

We found 694 instances where child care spaces were underutilized compared to approved spaces. This suggests the Ministry may have approved new child care spaces in locations that do not need them. Also, not analyzing the supply of early childhood educators increases the risk of approving spaces that cannot be staffed.

- Track and report to the Federal Government annually on all key information as outlined in the Agreement (e.g., unmet demand, coverage rate, spaces available and net new spaces by age group of children in homes) to show progress in fulfilling agreed upon outcomes.

Unmet demand information would show the Federal Government whether there are a significant number of families waiting for child care in certain communities across the province.

At October 2025, the Ministry had yet to renew the Agreement (set to expire March 2026) with the Federal Government—one of only two provinces that had not yet done so.

Expanding access to licensed, quality child care strengthens families and communities by enabling increased participation in the workforce to attain greater economic security.

<sup>1</sup> *Canada-wide Early Learning and Child Care Agreement*, [www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/saskatchewan-canada-wide-2021.html](https://www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/saskatchewan-canada-wide-2021.html) (1 October 2025).



## 2.0 INTRODUCTION

### 2.1 Canada-wide Early Learning and Child Care Agreement

The Minister of Education signed the *Canada-wide Early Learning and Child Care Agreement* with the Federal Government in 2021. The Agreement outlines several outcomes for the child care system.

The Agreement outlines the funding to be provided by the Federal Government to the Government of Saskatchewan to achieve the four key pillars (principles) of child care detailed in the Agreement: affordability, accessibility, quality, and inclusivity. Between April 1, 2021, and March 31, 2025, the Ministry received \$738.3 million in federal funding under the Agreement and had not spent \$23.3 million of it as of March 31, 2025.<sup>2</sup>

As of October 31, 2025, the Ministry had yet to renew the Agreement with the Federal Government, which expires on March 31, 2026.

For the accessibility outcome of the Agreement, the Ministry committed to increase the number of licensed child care spaces by 28,000 by March 31, 2026, from a 2021 baseline of 17,665 spaces (for a total of approximately 46,000 spaces by March 31, 2026). Saskatchewan reported it had 41,163 licensed child care and early learning spaces (including some under development) across the province as of March 2025.

Some key outcomes of the Agreement include:

- Increasing the number of child care spaces in the province
- Having parents with children under the age of six paying no more than \$10 per day for child care
- Increasing the number of qualified early childhood educators

While our audit focused on accessibility, we considered potential impacts of other key pillars in the Agreement that could affect the Ministry's ability to achieve this outcome (e.g., creation of new child care spaces depends on the ability of child care providers to hire and retain qualified early childhood educators, introduction of the affordability outcome of \$10 per day significantly increased demand for child care).<sup>3,4</sup>

The Ministry indicated that approximately 98% of child care providers in the province receive payments under the Agreement. Our audit did not include assessing the Ministry's processes to annually license or monitor the quality of child care provided once providers become licensed (i.e., inspection process), and it did not include unlicensed child care.

<sup>2</sup> Ministry of Education records.

<sup>3</sup> See *2021 Report – Volume 1, Chapter 5*, for our audit evaluating the Early Learning Intensive Support Program.

<sup>4</sup> Early childhood educator certification is required for people who work with infants, toddlers, preschoolers, and school-aged children for 65 hours or more per month in a licensed child care centre. To become certified, an individual must complete their education at a recognized post-secondary institution. [www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification](http://www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification) (1 October 2025).

## 2.2 Ministry Oversight of Child Care in Saskatchewan

*The Education Act, 1995*, assigns responsibility to the Ministry of Education for all matters related to early learning, elementary, and secondary education in the province.<sup>5</sup>

*The Child Care Act, 2014*, makes the Ministry responsible for regulating child care centres and family child care homes in accordance with minimum standards prescribed by the Act and its associated *Child Care Regulations, 2015*. This Act and associated regulations apply to several kinds of child care arrangements including licensed child care centres, licensed family child care homes, licensed group family child care homes, and unlicensed child care as shown in **Figure 1**. Saskatchewan had 1,204 licensed child care providers (centres and homes) as of June 30, 2025.

**Figure 1—Child Care Facilities and Legislative Requirements for Child Care Providers**

Type of Child Care	Setting	Children Permitted	Regulated by the Ministry	Number of Providers <sup>B</sup>
Licensed Child Care Centres (includes school and early learning program spaces)	Any facility (e.g., school, separate centre) not including a private home	Maximum of 90 children	Yes	419
Licensed Family Child Care Homes	Operated in a residential premises	Up to 8 children (including the provider's own children under the age of 10)	Yes	153
Licensed Group Family Child Care Homes	Larger home-based care, with an additional caregiver who is at least 18 years of age	Up to 12 children	Yes	632
Unlicensed Child Care	Operated in a private home	Up to 8 children (including the provider's own children under the age of 10)	No <sup>A</sup>	Unknown

Source: Adapted from *The Child Care Act, 2014*, and Ministry of Education records.

<sup>A</sup> Unlicensed child care in private homes is not eligible for any funding or subsidies under the *Canada-wide Early Learning and Child Care Agreement*.

<sup>B</sup> As at June 30, 2025.

The Government of Saskatchewan allocated \$413.3 million in funding for early learning and child care in the 2025–26 provincial budget.<sup>6</sup>

## 2.3 Access to Child Care in Saskatchewan

In the *Canada-wide Early Learning and Child Care Agreement*, the Ministry of Education committed to the following related to accessible child care:

- Using federal funding to increase the net number of licensed child care spaces for children under the age of six to achieve a coverage rate target of 59% by 2025–26 (i.e., an additional 28,000 spaces from a baseline of 17,665 regulated child care spaces in 2021)<sup>7</sup>

<sup>5</sup> *The Education Act, 1995*, ss. 3(1) and 3(1.1).

<sup>6</sup> Ministry of Education, *Business Plan 2025–26*, p. 2.

<sup>7</sup> Coverage rate means the percentage of child care spaces available in relation to the total number of children under age six in Saskatchewan. The Federal Government expected each province to achieve a coverage rate target of 5.9 child care spaces available for every 10 children under the age of six.

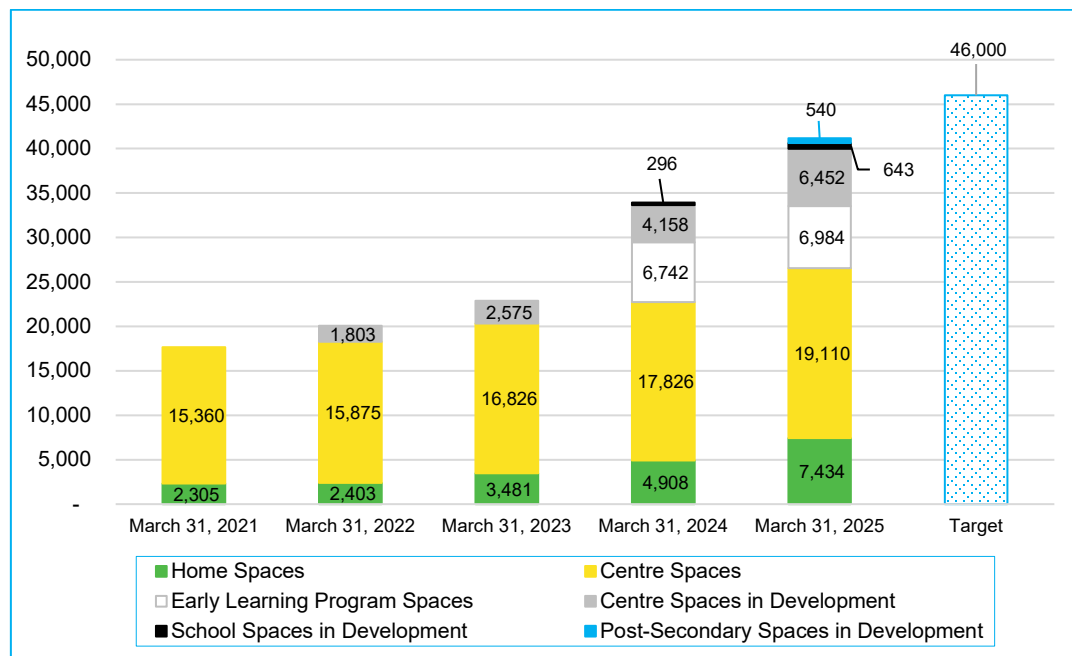


- Creating these additional child care spaces using federal funding exclusively to support licensed child care (i.e., not-for-profit, public child care providers/operations, family-based child care)<sup>8</sup>

The Ministry indicated it achieved 84% of the additional 28,000 child care spaces target as of March 31, 2025, which means it needs to create an estimated additional 4,837 spaces in 2025–26 to achieve the outcome specified in the Agreement.<sup>9</sup>

**Figure 2** illustrates that as of March 2025 Saskatchewan had 41,163 licensed child care and early learning spaces across the province. The Ministry reported 7,635 of these spaces were under development as of March 2025.

**Figure 2—Saskatchewan Regulated Child Care Spaces 2021–25**



Source: Adapted from Ministry of Education records.

Expanding access to child care can foster building strong families and communities by helping parents enter the labour market or increase to full-time working hours. Having access to licensed child care where and when needed promotes greater gender equality by allowing more parents and caregivers, particularly mothers, to participate in the workforce, and achieve greater economic security.

### 3.0 AUDIT CONCLUSION

**We concluded, for the period ending June 30, 2025, the Ministry of Education had, other than the following areas, effective processes to achieve the accessibility outcome of the *Canada-wide Early Learning Child Care Agreement*.**

<sup>8</sup> Organizations that provide child care services other than to generate a profit. Providers may generate a profit, but any surplus revenue is reinvested in the organization or its services, rather than distributed to owners, members, investors, or others. These include regulated family child care homes, early learning centres, preschools, and nursery schools. *Canada-Wide Early Learning and Child Care Agreement*, s. 2.2.1 (b).

<sup>9</sup> Ministry of Education records.

### The Ministry of Education needs to:

- **Develop a sustainable funding model for the provision of child care**
- **Analyze key data (e.g., unmet demand, child care space utilization, number of early childhood educators needed to meet space creation targets) related to making child care accessible**
- **Track and report on all key information (e.g., break down of spaces created by age group of children in home-based providers, unmet demand, coverage rate) to the Federal Government as outlined in the Agreement**

**Figure 3—Audit Objective, Criteria, and Approach**

#### **Audit Objective:**

To assess whether the Ministry of Education has effective processes to achieve the accessibility outcome of the *Canada-wide Early Learning and Child Care Agreement* for the period ending June 30, 2025.

#### **Audit Criteria:**

Processes to:

- 1. Implement strategies to achieve the accessibility outcome under the *Canada-wide Early Learning and Child Care Agreement* (CWELCC)**
  - Engage key interested parties (e.g., child care providers, school boards, Indigenous organizations) in identifying barriers (e.g., lack of early childhood educators) and in developing strategies
  - Set clear strategies to achieve the CWELCC accessibility outcome
  - Provide ongoing support (e.g., financial) to eligible child care providers
  - Establish performance measures and targets to monitor progress toward the accessibility outcome
- 2. Monitor progress toward achieving the accessibility outcome under the CWELCC**
  - Collect and analyze relevant and reliable data from licensed child care providers (e.g., demand for child care spaces, new child care spaces provided)
  - Monitor child care providers' compliance with Ministry reporting requirements (e.g., submitted required reporting on monthly attendance)
  - Mitigate ongoing risks (e.g., lack of early childhood educators, providers closing, rural location challenges) to achieve the accessibility outcome
  - Take action as necessary (e.g., adjust strategies where progress toward achieving outcome lacking)
- 3. Report results to senior management, the Federal Government, and the public**
  - Determine key Ministry reporting requirements (e.g., Federal Government, senior management and public)
  - Compile reliable data for reporting
  - Report key results (e.g., progress towards achieving outcome, variance explanations where targets not met, challenges, action plans)

#### **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 of Education's processes, we used the above criteria based on our related work, review of relevant literature including reports of other auditors, and consultation with management. Ministry management agreed with the above criteria.

We examined the Ministry's processes, policies, and procedures relating to creating child care spaces and approving new child care providers. We interviewed Ministry staff responsible for attracting and approving new child care providers and we assessed the Ministry's processes for creating strategies to increase child care spaces across the province. We tested a sample of new child care providers and capital grants paid. We also used an independent consultant with expertise in the area to help us identify good practice and to assess the Ministry's processes.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Barriers Identified by Interested Parties

The Ministry of Education regularly consults with key interested parties (e.g., child care providers, early childhood educator associations, Indigenous-led child care organizations) to identify potential barriers to accessible child care.

Section 6.1 of the *Canada-wide Early Learning and Child Care Agreement* requires the establishment of a Federal-Provincial Implementation Committee to assist in monitoring progress toward meeting the goals set out in the Agreement.<sup>10</sup> The Agreement states this Committee must meet twice per year.

We found Saskatchewan's Implementation Committee members appropriately included key interested parties from the child care sector (e.g., provincial and federal government representatives, child care providers, post-secondary institution representatives, Indigenous-led child care organizations, early childhood education associations). We also found the Committee met twice annually, as required.

From our review of meeting minutes, we found Committee members brought forward a number of barriers child care providers face in providing child care spaces and parents face when trying to obtain a space for their child (either at a home or centre). **Figure 4** in **Section 4.2** outlines the barriers identified at these meetings, including lack of a sufficiently qualified workforce and insufficient funding.

We found the Ministry undertakes strategies to address the barriers identified and reports back to the Implementation Committee on those strategies at its meetings.

Reporting to interested parties on how the Ministry is addressing identified barriers to accessible child care increases transparency and demonstrates the Ministry's efforts toward increasing the accessibility of child care spaces.

### 4.2 Strategies to Address Barriers Developed But Sustainable Funding Model Needed

Through its Implementation Committee, the Ministry of Education identified common barriers child care providers face that impact their ability to create and maintain child care spaces. While the Ministry developed strategies to address most of these barriers, it has not finalized a sustainable funding model to help ensure the spaces created under the *Canada-wide Early Learning and Child Care Agreement* continue to be available in the future.

<sup>10</sup> The purpose of the Implementation Committee is for the parties involved to discuss and exchange information on issues related to the Agreement such as annual planning priorities, local challenges and priorities of interested parties, information on good practices (e.g., data collection, results, expenditures, approach to licensing providers), improvement of data collection, resolving issues arising from the implementation and management of the Agreement, and monitoring progress toward targets. *Canada-wide Early Learning and Child Care Agreement*, s. 6.2.

As required by the Agreement, the Ministry created action plans approved by the Federal Government.<sup>11</sup> These action plans outline Ministry investments toward accessible child care, strategies developed, and outcome (i.e., impact) to date. For example, one action plan outlined a key strategy to increase the number of regulated spaces—creation of spaces in post-secondary institutions offering early childhood educator training. It planned to fund 3,411 new spaces at various institutions in 2023–24 using \$58.3 million in federal funding.

The Ministry reports progress on these action plans in an annual report to the Federal Government—see **Section 4.7** detailing Ministry progress reports on meeting the accessible child care outcome.

**Figure 4** shows some key barriers identified and associated strategies the Ministry implemented to address the identified barrier.

**Figure 4—Barriers Identified and Ministry-Developed Strategies**

Barriers	Ministry Strategies Implemented
Lack of a sustainable funding model	Funding model under development  While the Ministry acknowledges the need for a funding model to support on-going sustained funding for the provision of child care, it has not yet finished developing a sustainable funding model for child care in Saskatchewan
Lack of a sufficiently qualified workforce	Funding provided for training and professional development to support the early childhood educator workforce Implemented wage enhancement grant in 2024 to invest in recruitment and retention of staff (up to \$8.50 more per hour for certified early childhood educators) <sup>A</sup>  Beginning in 2021 and continuing to date, invested in tuition-free training and professional development seats at Saskatchewan post-secondary institutions (e.g., Saskatchewan Polytechnic) for early childhood educators
Insufficient funding	Gave additional funding to child care providers for operational and capital improvements  Gave one-time inflationary grant for child care providers (in 2023)  Provided operational support grants (e.g., nutrition grant, equipment grant) prior to Agreement and continuing to date.  Increased capital grant funding (\$ per space) for centres (\$10,000/space increased to \$13,360/space) <sup>B</sup>  Provided \$2,400 grant to all new home providers for fire, health and safety improvements
Significant surge in demand for child care exceeds spaces available (due to lower fees introduced as part of the affordability provisions of the Agreement)	Expanded initiatives to create child care spaces in schools and post-secondary institutions  Held meetings with municipalities to discuss child care needs in their communities  Undertook advertising campaigns to inform the public and child care sector about opportunities to develop child care spaces

Source: Adapted from Ministry of Education records.

<sup>A</sup> When adjusting wage enhancement grants, the Ministry adjusts based on changes to minimum wage.

<sup>B</sup> When considering increases to capital grant funding, the Ministry appropriately reviewed what other jurisdictions provided for funding. It also compared its capital grant funding to the Ministry of SaskBuilds and Procurement's funding rates used in funding child care facilities in schools.

<sup>11</sup> The *Canada-wide Early Learning and Child Care Agreement* required an action plan at the time of signing for fiscal years 2021–23, and another action plan for fiscal years 2023–26 by the beginning of fiscal year 2023–24.



A sustainable funding model would outline how the Ministry plans to fund the child care system going forward, such as:

- Potential funding sources
- Base funding provided to child care providers (e.g., cost-based, revenue replacement [i.e., funding the difference between the actual cost of a child care space and the \$10 per day fee])
- Other varied funding due to locations of child care providers

Having a sustainable funding model and communicating it to child care providers would assist in fostering confidence in the long-term sustainability of accessible child care. It would also allow child care providers to plan for their future operating costs. As of June 2025, there were 1,204 child care providers across Saskatchewan.

We found some other provinces have set such funding models.

For example, Prince Edward Island established a simple funding model. Its formula takes wage costs of child care provider staff, adds 20% for staff benefits (e.g., health, pension), and another 25% for all additional costs (e.g., food, rent, taxes) to fund the number of full-time staff required in its legislation to care for the number of currently enrolled children of all age groups (staffing costs typically make up 80% of the budget for a child care provider).

Ontario uses a more complex funding model. In January 2025, the province began using a cost-based funding model. All child care providers now receive base funding based on typical costs to operate child care in certain regions of the province in which they operate. The model considers:

- Number of child care spaces
- Age of child filling the space (e.g., infant, toddler, preschool). More funding provided for younger children (i.e., infant spaces receive more funding than preschool spaces)
- Home or centre-based care (expect centre-based providers to be higher cost)
- Number of operating days per month<sup>12</sup>

Ontario recognized that child-care operating costs differ depending on where providers operate, so it added a funding adjustment based on location (e.g., urban providers funded more than smaller centres).

By the Ministry not having an ongoing, sustainable funding model, an increased risk exists that child care providers experience financial inequities. Without adequate funding, providers may reduce quality of care, have to seek cost savings, or close, limiting child care access.

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<sup>12</sup> Auditor General of Ontario, *Canada-wide Early Learning and Child Care Program, Independent Auditor's Report*, p. 36.



### 1. We recommend the Ministry of Education develop a sustainable funding model for the provision of child care in Saskatchewan.

At October 2025, the Ministry had not yet renewed its Agreement with the Federal Government.<sup>13</sup> Ministry management indicated it expects a new Agreement will be reached before March 31, 2026. Until a new Agreement is signed, the Ministry faces challenges in developing a sustainable funding model as it does not know what the federal portion of funding may be.

## 4.3 Certain Data Not Gathered for Key Indicators in the Agreement

The Ministry of Education tracks and reports some information required by the *Canada-wide Early Learning and Child Care Agreement* (e.g., spaces created by provider type) but is not tracking and reporting information on child care spaces by age of children for home providers.

The Agreement requires the Ministry to measure and report on the number child care spaces available as of Agreement inception (April 2021) and number of net new spaces created each year to demonstrate its progress toward meeting the accessibility outcome (i.e., increase net number of licensed child care spaces for children under the age of six—by about 28,000—to achieve a coverage rate target of 59% by March 31, 2026).<sup>14</sup>

The Ministry tracks most key information about child-care space creation in its Early Learning and Child Care IT System. It then creates a series of sufficiently detailed monthly reports on the current state of provincial child care spaces. The information includes:

- Total spaces by month (type of space: home, centre, spaces in development; location: Saskatoon, Regina, rural, province-wide).
- Child care coverage rate (provincially and by community). Coverage rate is calculated using Statistics Canada data on the number of children aged 0–5 within a community compared to the number of approved child care spaces in that community.
- Number of children enrolled in licensed child care (total for the province).

Monthly, the Ministry requires child care providers to report the number of children enrolled at their home/centre. Ministry staff analyze whether this information aligns with what child care providers have previously reported (e.g., checks to ensure providers have not claimed their own children).

- Information on early childhood educators (number by level of certification, hourly wage information based on level of certification) for centres in total for the province.

The Ministry uses this information (e.g., spaces available and net new spaces created) in reporting to the Federal Government, senior management, and the public (see **Section 4.7** for information about Ministry reporting).

<sup>13</sup> Saskatchewan and Alberta have not signed new Agreements as of October 31, 2025.

<sup>14</sup> The intent of the *Canada-wide Early Learning and Child Care Agreement* is for 5.9 out of every 10 children (i.e., 59%) to have access to child care should parents want it.



Section 5.1.1(b) of the Agreement states that the following two indicators should be reported by the Ministry to the Federal Government (where data is available, and where data is unavailable, to indicate in the Ministry's action plan how it plans to obtain the information to be able to report at some point during the Agreement):

- Total number of spaces available by fiscal year broken down by age groups of children and type of setting (e.g., home, centre).
- Number of net new spaces created during the fiscal year—broken down by age groups of children and type of setting (e.g., home, centre).

The Ministry tracks this information by location [province wide (26,544 operational spaces created as of March 2025), Saskatoon (7,528), Regina (7,486), and remaining (11,530) considered rural].

For each of the two indicators noted, we found that while the Ministry tracked information by age group of children for centres, it did not do so for home providers. By not providing complete information on the age group of children in child care homes (around 800 providers), the Federal Government cannot see how the Ministry allocates federal funding (e.g., more funding for more costly infant child care).

By not tracking specific information required by the Agreement for home child care providers (i.e., spaces available and net new spaces by age group of children), the Ministry is unable to report on progress toward effectively meeting the Agreement's objectives and risks not complying with the Agreement.

**2. We recommend the Ministry of Education track child care spaces by age group for home-based child care providers as required by the *Canada-wide Early Learning and Child Care Agreement*.**

## 4.4 Not All Key Child Care Accessibility Data Analyzed

The Ministry of Education collects and analyzes some information to monitor accessible child care such as the number of spaces created, but it has not considered all key indicators (e.g., unmet demand, number of early childhood educators needed to meet space creation target, space utilization). Analyzing such information would help the Ministry assess whether child care is truly accessible across Saskatchewan and whether it is meeting the intent of the Agreement.

### 4.4.1 Potential Demand for Child Care Spaces Determined but Sufficient Information on Unmet Demand Not Collected

The Ministry obtains information about potential demand for child care spaces, but does not have a complete understanding of unmet demand.<sup>15,16</sup>

<sup>15</sup> Potential demand for child care is reflected by the population of all children between 0–5 years of age in a community. Potential demand does not consider that some children may not need child care because care is provided by a different source (e.g., grandparents, stay-at-home parent, unlicensed child care provider).

<sup>16</sup> Unmet demand for child care considers whether parents of children aged 0–5 years who require child care have access to child care no matter where they live.

The purpose of the *Canada-wide Early Learning and Child Care Agreement* is for Canada and Saskatchewan to work together to build a community-based system of quality, regulated early learning and child care, aiming for all families to have access to high-quality, affordable, flexible, and inclusive early learning and child care no matter where they live, targeting children under age six.<sup>17</sup>

The Ministry receives some limited information about unmet child care demand via its Implementation Committee. We found meeting minutes indicated child care providers in attendance sometimes inform the Ministry of extensive waitlists.

Additionally, the Ministry does obtain some information about child care demand when it reviews applications for new child care providers. The Ministry requires all child care provider applicants to include a needs assessment outlining reasons why the community needs additional child care spaces (e.g., new large-scale economic activity, extensive waitlists). During our review of needs assessments, we noted that one child care provider (who already had several other locations operating in Saskatoon) indicated they had a waitlist in excess of 3,500 children across all of its locations.

When reviewing applications, the Ministry's Program Consultants check the applicant's community coverage rate for child care. Coverage rate is a ratio comparing information from Statistics Canada on the population of children aged 0–5 years old in a community to the number of child care spaces operating in the community.

**Figure 5** outlines the coverage rate and number of communities within coverage rate brackets to show the discrepancy province-wide (i.e., a significant number of communities do not have any child care in their community at 0% coverage rate, while others have more child care spaces than children aged 0–5 giving some communities over 100% coverage rate). Of the 204 communities with a coverage rate higher than 0% at March 31, 2025, 87 communities have a coverage rate of less than 59% (meaning these communities are not hitting the target in Agreement).

**Figure 5—Coverage Rates for Saskatchewan Communities at March 31, 2025**

Coverage rate (%)	# of Communities
0	664 <sup>A</sup>
1–58	87
59–100	73
101+	44 <sup>B</sup>

Source: Adapted from Ministry of Education records.

<sup>A</sup> All of the communities with 0% coverage rate are very small communities (e.g., Mortlach).

<sup>B</sup> Communities with a coverage rate over 100% means that they have more child care spaces than children aged 0–5 years residing in the community. All of the communities in excess of 100% coverage rate are smaller communities providing child care to several surrounding communities. The highest coverage rate is 3400% in Ferland (34 spaces compared to one child aged of 0–5 years).

The Ministry could obtain further insight into unmet demand by analyzing Statistics Canada survey data on why parents are not using child care providers.<sup>18</sup> The 2019 and 2023 Statistics Canada surveys noted the top reasons in each year as to why parents were not

<sup>17</sup> *Canada-Wide Early Learning and Child Care Agreement*, Preamble.

<sup>18</sup> The Ministry of Education considers current waitlist information to be unreliable because the same child can be on several waitlists at several child care providers, skewing the true demand for child care. However, Ontario is planning on collecting waitlist information in the future.



using child care providers. In 2023, the top difficulty encountered by parents related to child care not being available in their community. The number of respondents in Saskatchewan who noted this difficulty increased from 2019 to 2023 (2019: 7,919 families; 2023: 15,200 families), despite more child care spaces having been created.<sup>19</sup>

While the Ministry has some information on unmet demand, it does not obtain and assess waitlist information from child care providers to better understand unmet demand for child care spaces.

Not having sufficient information about communities with unmet demand increases the risk the Ministry does not approve new child care spaces in areas of the province with significant unaddressed demand. Lack of sufficient information also risks the Ministry being unable to meet the intent of the Agreement (i.e., families have access to high-quality child care no matter where they live).

See **Recommendation 3** about analyzing key data to understand accessibility of child care.

The Ministry should also consider working closer with municipal governments that have communities with low coverage rates (e.g., Balcarres with a coverage rate of 19% for its 154 children aged 0–5 years) to increase interest in opening child care spaces.

#### 4.4.2 Child Care Space Utilization Not Analyzed

While the Ministry tracks child care spaces available, it does not track the extent of approved spaces being utilized. It requires child care providers to submit information on child enrolment but it does not compare this information to spaces available to determine the extent of utilization.

Each month, the Ministry requires child care providers to submit information (via its enrolment portal) on the number of children enrolled in order for it to pay certain grants. Providers must send attendance sheets to the Ministry when required to support what is entered on the portal (parents must sign the attendance sheet to ensure providers are not claiming higher grant amounts). Ministry staff also cross-check child care providers' enrolment reports to ensure home providers are not accidentally claiming their own children in the counts.

Since the Ministry does not do its own analysis, we compared enrolment information to total approved spaces as of June 30, 2025, for child care providers and found:<sup>20</sup>

- 694 instances where child care spaces were underutilized compared to approved spaces (ranging from 1 unutilized space at a child care provider up to 52 unutilized spaces at another child care provider). It is reasonable for child care providers to have some underutilization because, for example, a child may have been withdrawn but has not yet been replaced (e.g., waitlisted child's parent notified of an available space,

<sup>19</sup> [www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=4210000801&pickMembers%5B0%5D=1.9&pickMembers%5B1%5D=3.1&cubeTimeFrame.startYear=2019&cubeTimeFrame.endYear=2023&referencePeriods=20190101%2C20230101](https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=4210000801&pickMembers%5B0%5D=1.9&pickMembers%5B1%5D=3.1&cubeTimeFrame.startYear=2019&cubeTimeFrame.endYear=2023&referencePeriods=20190101%2C20230101) (16 October 2025).

<sup>20</sup> While the Ministry of Education provided us data to assess utilization, the data was inconsistent with other reports. For example, we found instances where child care providers were listed in the enrolment data, but were not on the list of approved child care providers. In most instances, this was because the child care provider closed and was no longer providing child care services.

but centre working toward filling the space). Because the Ministry does not analyze utilization we are unable to determine the reasons why these spaces were unutilized.

- 441 providers appeared to be using more spaces than approved, but in 75% of these cases, the provider had at least one child attending part time, which could account for some of the overage.
- 39 children listed as actively enrolled with a child care provider who exceeded the age of six as at June 30, 2025 (i.e., outside the age stipulated in the Agreement). These spaces are included in the space creation count as being for children under six but these spaces are not available as they are filled by children over six.

By the Ministry not analyzing space utilization data, the risk increases that it approves new child care spaces in locations that may not need those spaces (e.g., 52 spaces not utilized at one child care provider). These additional spaces could be approved in a location where the need is better supported.

See **Recommendation 3** about analyzing key data to understand accessibility of child care.

#### 4.4.3 Ministry Tracks Why Providers Closed to Identify Additional Barriers

The Ministry tracks child care providers that close each fiscal year and includes rationale as to why the providers closed (in its IT system) to help it determine whether it may need to adjust its strategies.

The Ministry noted it reallocated the funding for closed spaces to other providers (i.e., the total number of spaces in the province did not decrease). The Ministry reported:

- 2021–22: 21 providers closed (three centres, 18 homes, 251 total spaces)
- 2022–23: 14 providers closed (two centres, 12 homes, 241 total spaces)
- 2023–24: 31 providers closed (five centres, 26 homes, 430 total spaces)
- 2024–25: 22 providers closed (two centres, 20 homes, 247 total spaces)<sup>21</sup>

Understanding why providers closed assists the Ministry in fully understanding barriers faced by child care providers and allows it to take sufficient action (see **Section 4.1** about potential barriers to accessible child care).

#### 4.4.4 Current Early Childhood Educator Numbers Known, but Understanding of Numbers Required to Meet Space Expansions is Needed

In order to meet and sustain adequate child care spaces as outlined in the Agreement, an adequate number of early childhood educators (ECE) need to be trained to meet demand.

<sup>21</sup> Adapted from Ministry of Education records.



The Ministry's *Child Care Regulations, 2015*, outline the required staff-to-child ratio for child care providers:

- One staff for every three infants (6 weeks of age to less than 18 months old)
- One staff for every five toddlers (18–30 months old)
- One staff for every 10 preschool aged children (over 30 months old)<sup>22</sup>

While child care centres can have uncertified staff, the Regulations outline requirements for the minimum staff percentage who must have certain levels of early childhood education certification. Staff who work in excess of 65 hours per month must have their ECE Level I certification; 30% of centre staff must have at least ECE Level II certification; and an additional 20% of staff must have their ECE Level III certification.

Family child care home providers and group family child care home providers must have a 40-hour introductory course in early childhood education within one year of licensing, with group family child care home providers requiring their ECE Level I within three years of licensing. We found new providers approved indicated plans to have sufficiently trained staff. See **Section 4.5** for more information on the results of our testing.

The Ministry tracks centre staff counts by the highest levels of ECE as of March 31 each year. **Figure 6** outlines ECE numbers for the last five years. It shows the number of ECEs has steadily increased over the past five years to help meet the increase in spaces developed, with 3,690 as of March 31, 2025.

**Figure 6—Centre Staff Count by Highest ECE Levels<sup>A</sup>**

Date (March 31)	ECE I	ECE II	ECE III	Total Certified ECE
2021	1,116	659	862	<b>2,637</b>
2022	1,194	654	915	<b>2,763</b>
2023	1,240	621	1,115	<b>2,976</b>
2024	1,397	665	1,253	<b>3,315</b>
2025	1,522	747	1,421	<b>3,690</b>

Source: Adapted from Ministry of Education records.

<sup>A</sup> The **Figure** counts staff with more than one ECE certification (e.g., both Level I and Level II) as an ECE Level II.

In order to increase the number of child care spaces by 28,000 by March 31, 2026, the Ministry estimated at December 2024, that Saskatchewan needs approximately 1,330 more ECEs by March 31, 2026. Completing training to obtain ECE certification takes time indicating a risk that there is not sufficient time for all individuals enrolled in ECE programs to complete them before the Agreement expires (March 31, 2026). ECE Level I takes about four months of schooling, ECE Level II requires one year of schooling, and ECE Level III requires two years of schooling.<sup>23</sup>

<sup>22</sup> *The Child Care Regulations, 2015*, section 51.

<sup>23</sup> [www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification](https://www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification) (26 October 2025).

We found the Ministry has not consulted with post-secondary institutions to ensure a sufficient number of students are enrolled in each ECE certification level. Additionally, it has not determined if ECEs will be available when needed. For example, if a person becomes ECE certified, but there are currently no available child care positions, it may lead them to leaving the industry and not available when additional child care spaces are created.

By not assessing the number of current ECEs, the number of ECEs leaving the workforce (i.e., retiring, career change), and the number of ECEs needed to meet the increase in demand due to new child care spaces, the Ministry has an incomplete picture of the number of ECEs required. A lack of qualified ECEs increases the risk of approving spaces that cannot be staffed (due to inadequate child to adult ratios to meet legislative requirements) and risks the Ministry not meeting its target to create 28,000 operational spaces.

3. We recommend the Ministry of Education sufficiently analyze key data (e.g., unmet child care demand, space utilization, early childhood educators required) to understand the accessibility of child care in the province.

## 4.5 New Child Care Providers Properly Approved

The Ministry of Education followed its established process to approve new child care provider applications.

*The Child Care Regulations, 2015*, outline the information that providers must submit for approval to open child care spaces. **Figure 7** outlines the application requirements for both child care centres and homes.

**Figure 7—Application Requirements for Child Care Centre and Home Providers**

Centres	Homes
<ul style="list-style-type: none"> <li>• Health inspection report</li> <li>• Fire inspection report</li> <li>• Non-Profit Corporation certificate</li> <li>• A completed application form</li> <li>• Criminal record check policy<sup>B</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Family assessment questionnaire<sup>A</sup></li> <li>• Criminal record check</li> <li>• Character references</li> <li>• A completed application form</li> </ul>

Source: *The Child Care Regulations, 2015*, sections 8 and 10 and Ministry of Education records.

<sup>A</sup> A family assessment questionnaire allows the Ministry of Education to determine whether the applicant is fit to care for children (e.g., has a discipline policy, how they deal with stress, why they want to become a child care provider).

<sup>B</sup> Centres are not required to have criminal record checks performed during the application stage but must have a policy within the first year of operation.

Along with provider contact information, applications for child care home providers ask for information on other household members (name, date of birth, relationship), type of provider (family child care, group family child care), and references.<sup>24</sup> Child care centre applicants must provide a completed needs assessment to help the Ministry determine whether there is sufficient demand to warrant a new centre in the area. The Ministry has created sufficiently detailed videos available on its website to assist providers in completing their applications.

<sup>24</sup> The Ministry of Education asks for information on household members so it can perform background checks to help identify potential risks to the safety of children being cared for in the home.





We tested 30 new provider applications (10 centre and 20 home providers) and found applicants provided:

- Fully completed application form
- Operating budget (outlining revenue from child care fees and operating expenses)
- For home providers and centres nearing opening, information on the number of children (including age categories such as toddler, infant) enrolled
- Evidence of appropriate educational requirements (i.e., centres must have a ratio of staff with the appropriate level of early childhood educator certification, group family home providers must be working toward their ECE Level I certificate)
- Staff-to-child ratios consistent with legislative requirements
- Appropriate criminal record checks for all operating child care providers and for other adults present in the home for home-based child care providers
- For centres that were operational (or nearing opening), lease information, inspection reports (fire, health), and floor plans

In addition, we compared the location of the applicants to the Ministry's internal reporting on coverage rates by community and found three instances where an applicant was in a rural community that exceeded a coverage rate of 100%, suggesting an excess of child care spaces in those communities. In all three instances, the application requested an increase in the number of spaces (i.e., existing centre was looking to expand). All three instances included a needs assessment showing the demand for child care spaces existed. We considered this reasonable.

The Ministry noted it rarely rejects child care provider applications (i.e., has rejected 71 applications over the last three years). Instead, it works with applicants to obtain any missing information or help bring them into compliance with Ministry requirements (e.g., informs the applicant they must provide a fire inspection report). We tested seven rejected child care applications and found in all instances the Ministry had adequate reasons for its rejection (e.g., insufficient evidence of demand for spaces, applicant unable to secure a location).

Establishing and following sufficient processes to approve new child care providers help to ensure that children receive quality care and child care applicants are treated fairly.

## 4.6 Child Care Providers Supported

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The Ministry of Education and its 46 Early Learning and Child Care Consultants (Program Consultants) and five Program Managers provide ongoing support to child care providers by informing them of key requirements (e.g., startup funding application, ongoing funding application), providing financial assistance (grants), and working to address providers' questions.



#### 4.6.1 Capital Funding Provided

The Ministry of Education adequately communicates, approves, and provides capital grants to both centre and home providers.

Centres are eligible for a maximum of \$13,360 per space in capital funding, typically when a centre is created. Additionally, the Ministry provides a one-time fire, health and safety grant to each home child care provider to a maximum of \$2,400.<sup>25,26</sup> In both instances, providers must submit a project budget that supports the funding requested. The Ministry can approve less than the maximum if the budget shows less funding is warranted.

We tested 10 centre and 20 home child care providers that received capital funding and found the Ministry:

- Obtained a supported budget and plan for use of funds from providers
- Paid capital grants in accordance with legislation or had sufficient justification as to why less funding was provided (e.g., budget provided was less than what maximum capital funding allowed in legislation)
- Used Program Consultants to verify capital funds were used as intended (i.e., inspection performed)

When deciding how much funding it should allocate to capital projects, the Ministry appropriately considered what other provinces were providing and compared its grant amount to what the Ministry of SaskBuilds and Procurement was providing to new schools that were incorporating a child care centre. The Ministry determined not to fund the full amount of capital projects. Providers must use fundraising or obtain financing for the difference between the Ministry's capital grant amount and the total cost of the capital project.

Providing and allocating capital funding for the creation of new child care facilities or the expansion to existing facilities help to ensure that children attending the child care centres have access to a safe, high-quality environment.

#### 4.6.2 Other Funding for Child Care Providers

In addition to capital funding for start-up costs, the Ministry offers several different grants based on child care provider eligibility.

Examples of additional grants include: <sup>27,28</sup>

- Early childhood educator wage enhancement grants (implemented in 2021 and ongoing since, with most recent increase occurring in September 2024) to support the

<sup>25</sup> [www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes](https://www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes) (10 October 2025).

<sup>26</sup> [www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding](https://www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding) (10 October 2025).

<sup>27</sup> [www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes](https://www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes) (23 October 2025).

<sup>28</sup> [www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding](https://www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding) (23 October 2025).



early childhood workforce in child care centres. Maximum increases are up to \$5.50 per hour for ECE Level I, \$7 per hour for ECE Level II, and \$8.50 per hour for ECE Level III.

- Play and exploration grants (prior to Agreement inception, ongoing since) are a one-time grant for new child care providers to purchase equipment and resources to enhance their early learning environment.
- Nutrition grants (prior to Agreement inception, ongoing since) are designed to support family home child care providers to serve well-balanced, nutritious meals and snacks to children in their care.

We tested 61 grants related to the Agreement over a three-year period (2023–25) and found:

- Grants paid to providers did not exceed Ministry established maximums and were properly approved
- Ministry Program Consultants verified funds were used appropriately

During 2023–24, when inflation rose significantly, the Ministry appropriately provided a one-time inflationary grant of approximately \$750 to each child care provider to assist with the significant increase in costs (e.g., groceries).

Providing additional financial supports to child care providers help to ensure children have access to high-quality equipment, learning environments, and nutritious meals, and provides additional assistance for providers to stay financially viable.

#### 4.6.3 Other Ministry Supports for Providers

The Ministry uses many forms of communication to ensure its child care providers have all relevant information they need.

The Ministry communicates changes to legislation or processes to providers using an IT application that all providers have access to. We saw evidence of the Ministry communicating to providers about one-time grant funding (i.e., the Ministry provided a one-time inflationary grant in 2023), monthly newsletters on topics related to child care, and information on professional development opportunities.

Additionally, Ministry Program Consultants are available to answer any questions child care providers may have. We reviewed examples of email correspondence between Ministry staff and child care providers and found the communications clear and provided adequate information to answer providers' questions. One such example included a child care provider not understanding why they received less in their monthly grant than anticipated. The Ministry staff member sufficiently outlined the calculation the Ministry used to arrive at the amount it paid to the provider.

Providing sufficient support to child care providers helps them to have the key information they need to provide high-quality care to the children in their care. Additionally, providers feeling supported may be more likely to stay in the industry to help ensure child care spaces are sustainable in the longer term.

## 4.7 Ministry Reports Information on Child Care Accessibility But Reports Lack Some Key Information

The Ministry of Education reports to its senior management, the Federal Government, and the public on its progress toward meeting the accessibility outcome the *Canada-wide Early Learning and Child Care Agreement*. However, the Ministry does not report all key child care accessibility information (e.g., coverage rate) to the Federal Government.

### 4.7.1 Federal Government Reporting Lacking Details on Waitlists and Breakdown By Child Age Group

The Agreement includes specific information the Ministry must report (e.g., number of spaces and number of newly created spaces by age group) and additional information that would be useful to the Federal Government (e.g., waitlists) that the Ministry is not currently tracking or reporting.

As outlined in the Agreement, annually by October 1, the Ministry must provide the Federal Government with an annual report that outlines:

- A description of the strategies undertaken, expenditures and actual results compared to the action plan (see **Section 4.2** for information on action plans)
- Results achieved toward the intent of the Agreement (e.g., child care coverage rate target of 59%)<sup>29</sup>

Additionally, section 5.1.1(e) of the Agreement states that provinces should outline any additional available information that would be useful to demonstrate progress, including information about waitlists to access child care spaces. Since the Ministry does not obtain waitlist information (see **Section 4.4.1**), it cannot report this to the Federal Government.

The Ministry should be reporting the following information to the Federal Government and is not:

- **Unmet demand:** this information would show the Federal Government whether there are still a significant number of families waiting for child care
- **Coverage rate:** this information would show how close the Ministry is to meeting the 59% target

As shown in **Figure 8**, the Ministry has attained a province-wide child care coverage rate of 49% by March 31, 2025. To meet the intent of the Agreement (i.e., 59% coverage), the Ministry needs to increase coverage by 10% by March 31, 2026.

<sup>29</sup> Canada-Wide Early Learning and Child Care Agreement, section 5.2.2.



The biggest increase in coverage rate seen to date has only been 9%, which means the Ministry is at risk of not achieving the required increase by March 31, 2026.

**Figure 8—Child Care Spaces and Coverage Rates from 2021–25**

Date (March 31)	Stats Canada Population Estimates (0–5 years)	Total Child Care Spaces	Coverage Rate
2021	87,624	24,282	28%
2022	86,126	26,877	31%
2023	85,579	29,922	35%
2024	84,844	34,292	40%
2025	84,844	41,163	49%

Source: Adapted from Ministry of Education Records

In addition, as shown in **Figure 2**, the Ministry is including in its count of spaces approximately 7,635 spaces in development at March 31, 2025. There is a potential risk that some of these spaces in development may not be realized which further increases the risk of the Ministry of not achieving the increase in child care spaces it committed to in the Agreement (by March 31, 2026).

- **Net new spaces by age group (for home providers only):** this information would show whether a particular age group of children have less spaces available than others

Not providing the Federal Government with reporting on all key information (e.g., unmet demand) reduces the Ministry's ability to show progress in fulfilling agreed upon outcomes.

**4. We recommend the Ministry of Education report information as outlined in the *Canada-wide Early Learning and Child Care Agreement* (e.g., unmet demand, coverage rate, spaces available and net new spaces by age group of children in homes) to the Federal Government annually.**

The Ministry must also provide the Federal Government with audited financial statements outlining revenue from the Federal Government, funding used by the Ministry toward early learning and child care programs, administration costs, and any unused funding.

The Federal Government reviews reporting provided by Saskatchewan and approves it. If changes are required, the Federal Government works with the Ministry to obtain the missing information.

We tested three annual reports since the Agreement's inception and found all included the required information (except as noted). In both 2021–22 and 2022–23, the Ministry missed the October 1 deadline (2021–22: 26 days late; 2022–23: four months late), which could have impacted the timing of its receipt of federal funding. However, the Federal Government did not withhold funding as a result of the delays.

During our testing of annual reports, we also recalculated the information reported to the Federal Government with no issues identified.

Providing the Federal Government with timely and accurate reporting helps demonstrate the Ministry's accountability for the significant funding provided under the *Canada-wide Early Learning and Child Care Agreement*. It also helps ensure the Ministry will continue to receive federal funding, which allows the province to continue to provide high-quality child care.

#### 4.7.2 Reporting to Senior Management

The Ministry reports to senior management on the number of spaces created.

Monthly, the Ministry prepares a summary report to the Minister of Education and other senior management on where the Ministry is at in terms of child-care space creation.

Data reported in these summaries include total number of child care spaces in the province (number of operational spaces versus those still in development) as well as the number of spaces in homes and in centres. This information reports the Ministry's status in meeting its 28,000-space creation target.

Additionally, once management completes analysis of key child care accessibility data (see **Section 4.4**), it should also be reporting this information to senior management.

Periodically reporting to senior management on the Ministry's progress toward meeting the child-care space target outlined in the Agreement shows the status of how many spaces are still needed to meet the target.

#### 4.7.3 Public Informed of Child Care Space Creation Progress Annually

The Ministry, via its annual report on the Agreement, updates the public on its progress made toward its child care space creation goal.

The Ministry releases an annual report, which is publicly available online.<sup>30</sup> The annual report outlines the year-over-year trends on the province's progress toward achieving the targets in the Agreement (e.g., creation of 28,000 new child care spaces).

Additionally, in December 2022, the Provincial and Federal Governments released a report, *Implementation Committee Progress Report on the Canada-Saskatchewan Canada-Wide Early Learning and Child Care Agreement*, which shared information on progress to date on the goals of the Agreement.<sup>31</sup>

Providing adequate reporting to the public helps them understand how the Provincial and Federal Governments are working together to improve child care in Saskatchewan.

<sup>30</sup> 2023–24 Annual Report Can-Sask ELCC Agreement, [publications.saskatchewan.ca/#/products/125782](https://publications.saskatchewan.ca/#/products/125782) (28 October 2025).

<sup>31</sup> [www.saskatchewan.ca/residents/family-and-social-support/child-care/federal-funding-for-early-learning-and-child-care](https://www.saskatchewan.ca/residents/family-and-social-support/child-care/federal-funding-for-early-learning-and-child-care) (10 October 2025).



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