

The Provincial Auditor's Overview

1.0 PREAMBLE

The Office of the Provincial Auditor is the external, independent auditor of the Government of Saskatchewan. Our Office's mission is to advance government's accountability, transparency, and management of public resources through independent assessment and reporting.

The Provincial Auditor Act makes the Office responsible for auditing the Government of Saskatchewan and approximately 260 agencies. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which Report.

This *2025 Report – Volume 1* delivers legislators and the public critical information on whether the Government issued reliable financial statements, used effective processes to administer programs and services, and complied with governing authorities. It includes the results of audit examinations of different agencies completed by April 30, 2025, with details on annual integrated (financial) and performance audits, as well as our follow-up audit work on previously issued recommendations by our Office and agreed to by the Standing Committees on Public Accounts or on Crown and Central Agencies.

Section 2.0 of this Overview defines integrated, performance, and follow-up audits.

2.0 HIGHLIGHTS OF EACH SECTION OF OUR REPORT

2.1 Annual Integrated Audits

Integrated audits are annual financial audits of agencies that examine:

- The effectiveness of their financial-related controls (e.g., processes to plan, evaluate, and coordinate 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 our *2024 Report – Volume 2*, our Office, along with appointed auditors (if in place), completed annual integrated audits of 57 different agencies with fiscal year-ends between July and December 2024. These include integrated audits of 27 school divisions and 16 pension and employee benefit plans.

This section of our Report outlines concerns related to financial-related controls at 19 out of the 27 school divisions and the need for better governance controls at the Saskatchewan Distance Learning Corporation.

Saskatchewan's 27 school divisions (**Chapter 2**) had expenses of \$2.5 billion for 2023–24. Strong financial-related controls are needed at various school divisions to properly safeguard public resources. We found certain school divisions did not properly review bank



reconciliations; approve electronic fund transfers; independently approve journal entries; or segregate incompatible duties in their IT systems. Not doing so increases the risk of fraud and not detecting errors. Also, several school divisions across the province still require an adequate process to sufficiently monitor their key financial IT system and its related IT service provider to reduce the risk of system downtime or unauthorized access—we recommended in 2021 that they do so. School divisions remain responsible for managing risks associated with their IT systems and data even when using a service provider.

Established in 2022, the Saskatchewan Distance Learning Corporation ([Chapter 1](#)) requires stronger governance controls to help it fulfill all its legislative requirements. The Corporation's Board (i.e., Minister of Education) needs to document and make public its board meeting minutes, approve annual budgets, and receive adequate financial forecasts. This will keep records of key governance processes and decisions made as well as demonstrate the Board provides proper oversight of the affairs and business of the Corporation.

2.2 Performance Audits

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

This section of the Report includes the results of four performance audits completed since our last Report (*2024 Report – Volume 2*).

Chapter 4: Education—Overseeing Independent Schools

What our Office examined:

The Ministry of Education's processes to oversee independent schools.

Independent schools are private institutions owned by a person or an organization instructing students of compulsory school age (i.e., between the ages of six and 16) and are controlled and administered by an entity other than a government agency.

Why our Office examined this area:

The Ministry of Education is entrusted with ensuring all students in Saskatchewan have access to proper education and schools adhere to the established standards. As of January 2025, 54 independent schools across Saskatchewan provided educational instruction to over 5,400 students. Effective oversight of independent schools helps to ensure students receive quality education and public funds are used for intended purposes.

What our Office found:

The Ministry of Education needs to:

- Analyze key indicators of student achievement (e.g., students' reading levels, graduation rates) at independent schools
- Complete, and centrally track, risk assessments for all independent schools and use them to determine necessary inspections of independent schools
- Centrally compile notices of identified non-compliance for all independent schools to improve monitoring and analysis

- \$31 million in Ministry funding provided to certain independent schools in 2024–25
- Ministry conducts onsite school inspections based on level of risk; **risk assessments incomplete for 8 schools**
- **Student achievement not considered as part of Ministry's risk assessments**
- 14 religiously based schools did not employ certified teachers

Chapter 5: Justice and Attorney General—Providing Transition Spaces for Individuals Leaving Interpersonal Violence

What our Office examined:

The Ministry of Justice and Attorney General's processes to provide transition spaces for individuals leaving interpersonal violence through transition and second-stage housing.

Transition houses provide short-term emergency safe shelter for up to 90 days with 24/7 support services. Second-stage houses provide shelter for up to two years with intervention and counselling support services.

Why our Office examined this area:

Saskatchewan had one of the highest rates of intimate partner violence from 2020–23 in Canada, with only the territories experiencing higher rates.

Interpersonal violence generates high costs to human-service systems, workplaces, and families and has serious health and social impacts on those directly involved. Individuals leaving interpersonal violence need access to safe spaces and appropriate services. Providing transition housing helps ensure survivors can access safe spaces and appropriate support services, retain or access employment, have access to childcare, and live free from abuse.

What our Office found:

The Ministry of Justice and Attorney General needs to:

- Rationalize its funding provided to transition and second-stage houses, which we found varied and not based on the extent of survivors served

- Ministry provided \$7.4 million to 12 transition houses and \$328,000 to 7 second-stage houses in 2023–24
- Two transition houses **with equal bed numbers had their annual Ministry funding vary** by over \$200,000 in 2024–25
- **One staff at a transition house did not have a criminal record check** and periodic Ministry inspections not done to verify checks done
- **18% of turn-aways between April 2023 and March 2024 resulted from capacity issues at transition houses**



- Make information about its funding and licensing process more accessible for new transition house operators
- Verify periodic criminal record checks exist for staff working in transition and second-stage houses
- Periodically inspect transition houses and determine key performance information needed for evaluation
- Analyze and report on key information obtained from transition and second-stage houses (like turn-away statistics) to address performance shortfalls

Chapter 6: Saskatchewan Health Authority—Delivering Opioid Addiction Treatment Services

What our Office examined:

The Saskatchewan Health Authority's delivery of opioid addiction treatment services in Saskatchewan.

Why our Office examined this area:

Drug toxicity deaths continue to rise in Saskatchewan due to the prevalence of drug use and drug toxicity linked to substances such as fentanyl and other opioids. In 2023, 341 people died from opioid drug toxicity in Saskatchewan. Opioid abuse comes with significant risks such as dependence, addiction, overdose, and death.

The Saskatchewan Health Authority directly operates medication-assisted treatment programs —Opioid Agonist Therapy (OAT) and Rapid Access to Addictions Medicine (RAAM)—at outpatient clinics across the province serving clients with opioid use disorder. Clients may also be referred to inpatient addiction treatment centres. Without effective processes to deliver opioid addiction treatment services, people with opioid use disorder are at an increased risk of overdose or death.

What our Office found:

The Saskatchewan Health Authority needs to:

- Clearly communicate the opioid addiction treatment services available in the province
- Analyze the supply and demand for opioid addiction treatment services across the province to support timely treatment and effective use of resources
- Implement standardized approaches (e.g., work standards, central IT system) for its opioid addiction treatment services

- Budgeted \$4.6 million in 2024–25 for OAT and RAAM outpatient clinics
- Four RAAM clinics located in North Battleford, Prince Albert, Regina, and Saskatoon
- 13 OAT programs in 11 communities providing treatment to over 4,600 clients as of May 2024; **Lloydminster and Estevan had higher than average drug toxicity deaths but do not have OAT programs**
- Audit testing found **average wait of 1.75 days in Regina and 4.75 days in Saskatoon to first appointment with an OAT program prescriber**; no wait time analysis taking place
- **Four of six clients tested did not receive OAT medication while in social detox**, which can increase risk of relapse and death
- **16 out of 30 clients tested did not have opioid withdrawal assessments completed before OAT medication prescribed**

- Offer OAT medication to clients with opioid use disorder during social detox services to decrease risks of relapse, illness, or death
- Complete opioid withdrawal assessments before prescribing OAT medication and provide timely treatment to clients
- Consistently complete discharge/transfer plans for clients receiving inpatient opioid addiction treatment services
- Analyze and report on key performance information to measure the effectiveness of opioid addiction treatment services

Chapter 7: Trade and Export Development—Monitoring International Trade Offices

What our Office examined:

The Ministry of Trade and Export Development's processes to monitor its international trade and investment offices.

Why our Office examined this area:

Since 2020, the Ministry of Trade and Export Development established nine international trade offices in various countries (e.g., Japan, United Arab Emirates) to attract foreign direct investment and promote trade efforts to grow Saskatchewan's exports and economy. It planned to spend \$9.4 million directly related to trade office operations in 2024–25.

Effective processes to monitor trade offices promote accountability and transparency of foreign operations to help ensure Saskatchewan obtains the expected value from its spending on trade offices.

What our Office found:

The Ministry of Trade and Export Development needs to:

- Establish targets for key performance indicators such as desired number of new foreign investments to track progress and monitor success of trade offices
- Measure satisfaction of parties (e.g., foreign companies) who worked with trade offices
- Document how it evaluates trade offices' key performance indicators (KPIs) to facilitate consistent measurement. This includes information like rationale for the KPI and how to calculate the KPI
- Enhance its public reporting of trade office performance

- 31 staff directly involved in the Ministry's trade offices
- 80% of trade office expenses in 2023–24 related to salaries and accommodations; testing found expenses were in accordance with policies
- Market priorities for trade offices include attracting trade and investment, and recruiting educated talent
- Regions where trade offices operate showed significant increases in the value of provincial trade exports (e.g., 261% increase to the European Union from 2018 to 2023)
- Saskatchewan's total export value reached over \$45 billion in 2024



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.

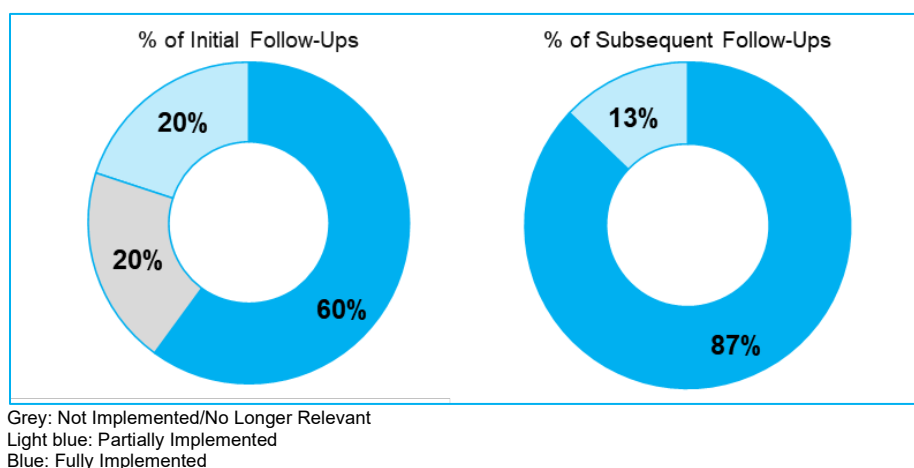
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

This section of the Report highlights the results of 14 follow-up audits, as well as summarizes how quickly government agencies addressed our recommendations and made process improvements.

The extent to which agencies implement recommendations demonstrates whether the recommendations reflect areas that are important to improve public sector management, and whether agencies act on them quick enough. We do our first follow-up either two or three years after the initial audit, and every few years thereafter until the agency either implements the recommendations or we identify them as no longer relevant.

As shown in **Figure 1**, 60% of the audit recommendations in this Report were fully implemented after the initial follow-up (i.e., 2–3 years after original audit) at the various agencies. For agencies with subsequent follow-ups in this Report, 87% of audit recommendations have been fully implemented. We are pleased to see agencies acting on our recommendations in a timely manner, as this means public sector management is improving.

Figure 1—Percentage of Implemented Recommendations



Saskatoon School Division No. 13 ([Chapter 18](#)) fully implemented the outstanding recommendations we first made in 2021 related to monitoring its success in readying students for learning in the primary grades when exiting kindergarten. The Division reported kindergarten student readiness for schools across the Division in spring 2024 was 78.2%—a nearly 20% increase from 59% recorded in fall 2023—demonstrating effectiveness of actions taken that resulted from its improved data analysis and new tools (online dashboard).

However, further work is needed at some government agencies.

The Ministry of Education ([Chapter 8](#)) has yet to fully strengthen its processes related to implementing its Inspiring Success Framework to improve educational outcomes for Indigenous students. Although the Ministry expanded measures for academic achievement beyond graduation rates for Indigenous students, it has not developed quantifiable targets for those expanded measures. For example, it has not defined how much Indigenous student attendance should improve annually to gauge success.

While school divisions began reporting results for both Indigenous and non-Indigenous students separately, we found the reporting lacked sufficient detail to quantify success because results were not compared to targets. Without Indigenous-specific, measurable targets, it is difficult for the Ministry, school divisions, and the public to determine whether key strategies, actions, and initiatives successfully increase Indigenous student success and work as intended. At June 2023, about 48% of Indigenous students graduate within three years of starting Grade 10 compared to 88% of non-Indigenous students.

The Public Service Commission ([Chapter 11](#)) also has more work to do in advancing workplace diversity and inclusion in ministries. The Commission still needs to establish clear indicators (targets), analyze relevant data, and then report progress toward achieving cross-ministerial inclusion and diversity goals. A lack of specific targets impedes clear expectations and appropriate assessment of progress.

In addition, the Commission does not yet sufficiently monitor ministries' diversity and inclusion plans and progress reports—it had yet to receive a diversity and inclusion plan from 67% of the ministries it oversees as of November 2024. Analyzing these plans and progress reports would help the Commission to identify where to assist ministries with implementing actions for increasing diversity and inclusion in their workplaces. For example, at March 31, 2024, only 8.8% of Indigenous Peoples were employed across ministries (below the Saskatchewan Human Rights Commission's recommended target of 15.2%). Advancing workplace diversity and inclusion can assist ministries in providing better public services.

The following table details the results of the 14 follow-up audits in this Report. It sets out the status of recommendations by agency, grouped by initial and subsequent follow-up audits.

Chapter Name	Related Report ^{A,B}	Recommendations	Status of Recommendations		
			Implemented	Partially Implemented	Not Implemented
Initial Follow-Ups					
Education—Improving Educational Outcomes for Indigenous Students	2023 V1	5	3	2	
Saskatchewan Liquor and Gaming Authority—Regulating Locally Manufactured Craft Alcohol	2022 V1	5	3	1	1
Public Service Commission—Advancing Workplace Diversity and Inclusion in Ministries	2022 V1	6	1	2	3



Chapter Name	Related Report ^{A,B}	Recommendations	Status of Recommendations		
			Implemented	Partially Implemented	Not Implemented
SaskPower—Planning the Shut Down and Decommissioning of Boundary Dam	2020 V2	1	1		
Saskatchewan Health Authority—Purchasing Goods and Services	2022 V1	8	7		1
Initial Follow-Ups Subtotal		25	15	5	5
% of Initial Follow-Ups Subtotal		100%	60%	20%	20%
Subsequent Follow-Up Audits^C					
Environment—Sustainable Fish Population Management	2019 V2 2022 V2	1	1		
Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand	2021 V1 2023 V1	4	4		
Saskatchewan Health Authority—Maintaining Healthcare Facilities Located in Saskatoon and Surrounding Areas	2019 V1 2022 V2	8	4	4	
Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals	2015 V1 2017 V1 2019 V2 2023 V1	2	2		
Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan	2019 V2 2023 V1	6	6		
Saskatchewan Research Council—Purchasing Goods and Services	2020 V1 2023 V1	4	4		
Saskatoon Public School Division No. 13—Kindergarten Readiness to Learn	2021 V1 2023 V1	2	2		
SaskBuilds and Procurement—Securing the Data Centre	2019 V1 2021 V1 2023 V1	1	1		
Water Security Agency—Ensuring Dam Safety	2005 V3 2007 V3 2010 V2 2012 V2 2014 V1 2016 V2 2019 V1	2	2		
Subsequent Follow-Ups Subtotal		30	26	4	0
% of Subsequent Follow-Ups Subtotal		100%	87%	13%	0%
Overall Total		55	41	9	5
% of Overall Total		100%	75%	16%	9%

Source: Compiled by the 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 subsequent reports (for subsequent follow-ups).

^C For subsequent follow-ups, the number of recommendations is the number of outstanding recommendations that remained not implemented after the previous follow-up audit.

3.0 ACKNOWLEDGEMENTS

Our Office continuously values the cooperation from the staff and management of government agencies, along with their appointed auditors, in the completion of the work included in this Report. We are also grateful to the many experts who shared their knowledge and advice during the course of our work.

We also appreciate the ongoing support of the all-party Standing Committees on Public Accounts and on Crown and Central Agencies, and acknowledge their commitment in helping to hold the Government to account. Our Office remains focused on serving the Legislative Assembly and the people of Saskatchewan and committed to making a difference for a sustainable Saskatchewan and its people.

As Provincial Auditor, I am honoured to lead the Office, and our team of professionals. I am truly proud of their diligence and commitment to quality work. Our team's steadfast professionalism helps us fulfill our mission—to advance accountability, transparency, and better management by providing legislators and Saskatchewan residents with independent assessment and reporting 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. Through *The Provincial Auditor Act*, the Provincial Auditor, the Office, and staff are independent from the Government. *The Provincial Auditor Act* makes us responsible for auditing the Government of Saskatchewan and approximately 260 agencies.

Our Office promotes accountability and better management of the Government's administration of its programs and services. We do this through our audit work and publicly reported results, along with our involvement with the legislative committees charged with reviewing our Reports (i.e., the Standing Committees on Public Accounts and on Crown and Central Agencies).

Our Office uses Canadian professional auditing standards published by CPA Canada to conduct our 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.

Our Office strives to complete audits of value to legislators and the public. This means selecting audit topics of importance and with higher risk, and sharing the results (whether positive or negative) within a reasonable time. We aim to complete larger and more complex audits within a year of their initiation.

In addition to our Reports on our audit work, we give legislators two key accountability reports each year—a business and financial plan, and an annual report on operations. These describe the Office, including our purpose, accountability mechanisms, staffing, and key systems and practices. These reports are publicly available on our website, as well as further details about the Office of the Provincial Auditor at auditor.sk.ca.