



PROVINCIAL AUDITOR
of Saskatchewan

2025 Report – Volume 1

Report of the Provincial Auditor to
the Legislative Assembly of
Saskatchewan





PROVINCIAL AUDITOR *of Saskatchewan*

Vision:



A valued legislative audit office making a difference for
a sustainable Saskatchewan and its people.

Mission:

To advance government's accountability, transparency,
and management of public resources through
independent assessment and reporting.

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PROVINCIAL AUDITOR
of Saskatchewan

June 2025

The Honourable T. Goudy
Speaker of the Legislative Assembly
of Saskatchewan
Room 129, Legislative Building
Regina, SK S4S 0B3

Dear Honourable T. Goudy:

I have the honour of submitting my *2025 Report – Volume 1*, to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*.

Respectfully yours,

Tara Clemett, CPA, CA, CISA
Provincial Auditor



A photograph of the Saskatchewan Legislative Building, a grand neoclassical structure with a prominent copper-clad dome and a portico supported by tall columns. A Canadian flag flies on a tall pole to the left of the dome. To the right, a large, leafy green tree partially obscures the building. In the foreground, there are out-of-focus purple and pink flowers. The sky is blue with some light clouds.

2025 Report–Volume 1

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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.

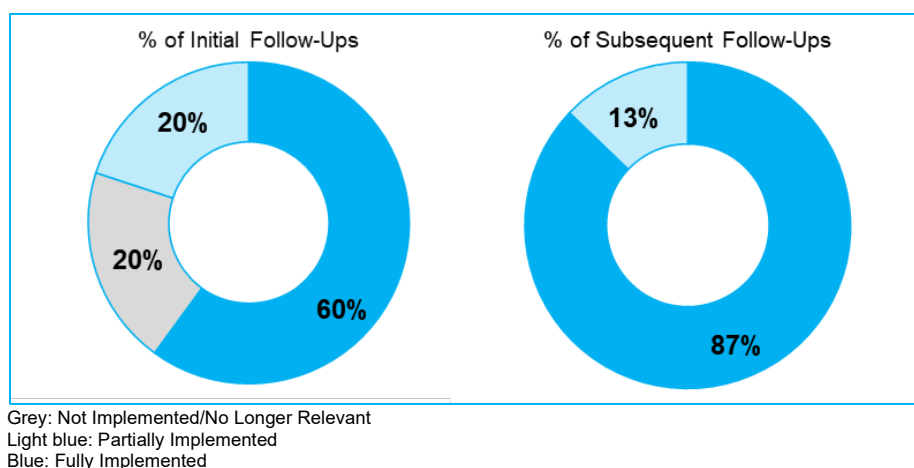
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

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

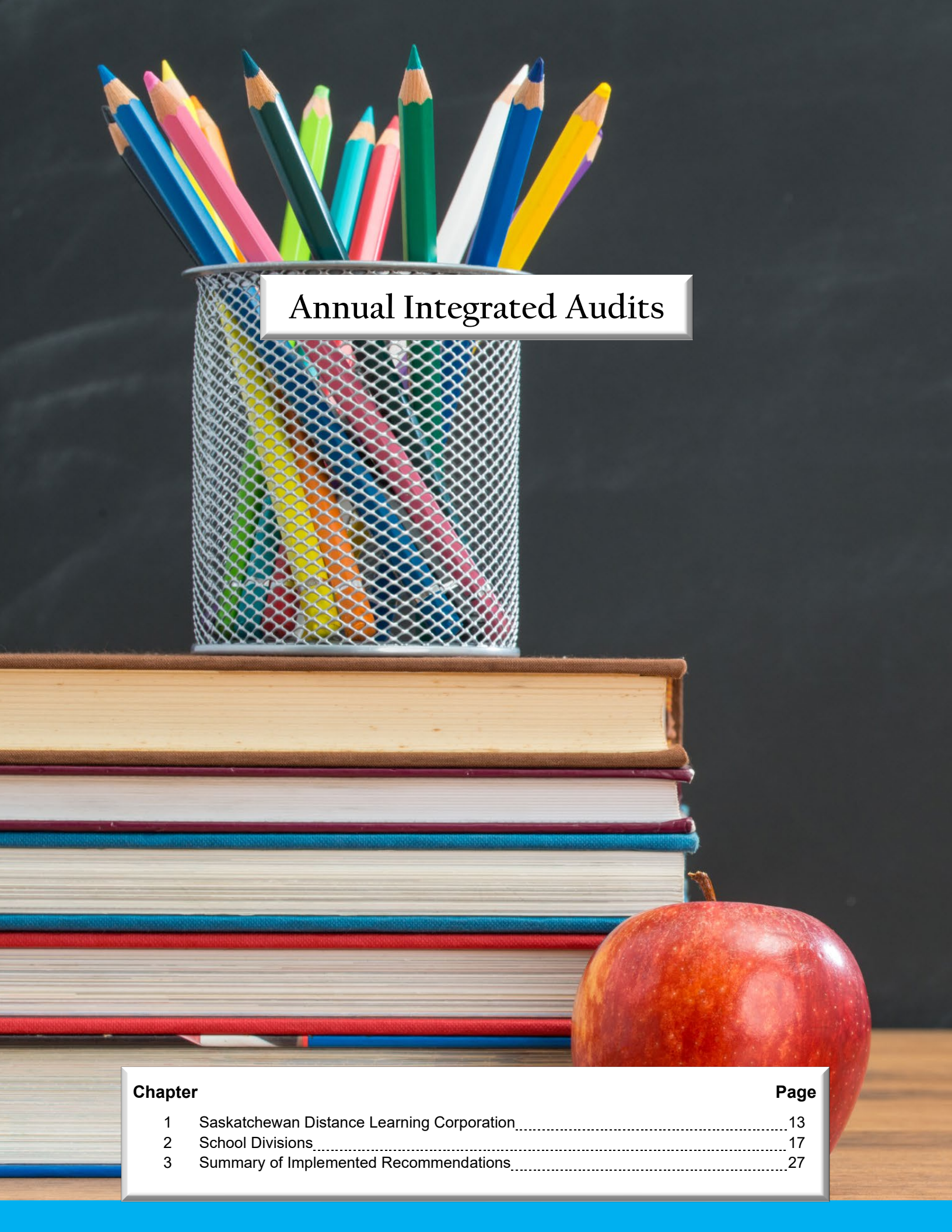
The Office of the Provincial Auditor is the external, independent auditor of the Government. Through *The Provincial Auditor Act*, the Provincial Auditor, the Office, and staff are independent from the Government. *The Provincial Auditor Act* makes us responsible for auditing the Government of Saskatchewan 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.



Annual Integrated Audits

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Chapter 1

Saskatchewan Distance Learning Corporation

1.0 MAIN POINTS

For the year ended August 31, 2024, the Saskatchewan Distance Learning Corporation prepared reliable financial statements. The Corporation had effective rules and procedures to safeguard public resources and complied with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing, except for:

- Documenting Board meetings occurred and decisions made at those meetings
- Obtaining and documenting Board approval of the Corporation's detailed annual budget
- Providing periodic financial forecasts that include written variance explanations to its Board

Establishing formal processes to document board decisions, approve annual budgets, and provide adequate financial forecasts will help ensure the Corporation meets its legislative requirements as well as align with good governance practices.

2.0 INTRODUCTION

In 2022, the Government of Saskatchewan established the Saskatchewan Distance Learning Corporation, a Treasury Board Crown Corporation, responsible for providing centralized, online learning courses for kindergarten to Grade 12 students.¹ The Corporation provides access to free online education for students up to age 22 with adult students also able to access courses by paying tuition for each course.² The Corporation began instructing students in the 2023–24 school year.

The Minister of Education forms the one-member board governing the Corporation.³

Headquartered in Kenaston with an administrative office in Regina, the Corporation has nine regional campuses in Estevan, Moose Jaw, Saskatoon, Swift Current, La Ronge, Neilburg, Nipawin, Prince Albert, and Yorkton.⁴

2.1 Financial Overview

As shown in **Figure 1**, in 2023–24, the Saskatchewan Distance Learning Corporation had revenues of about \$22.5 million and expenses of \$29.2 million. Approximately 80% of the Corporation's expenses relate to salaries and benefits.

¹ Operationally known as the Saskatchewan Distance Learning Centre (Sask DLC).

² *Ministry of Education 2023–24 Annual Report*, p. 5.

³ Order in Council 499-2024.

⁴ www.saskdlc.ca/about-us (20 January 2025).



Figure 1—Financial Overview

	Budget 2023–24	Actual 2023–24
	(in thousands)	
Province of Saskatchewan grant – operating	\$ 18,000	\$ 10,000
Tuition	15,000	11,734
Other grants (e.g., North American Equipment Dealers Association)	–	387
Interest income	–	334
Total Revenue	33,000	22,455
Salaries	27,900	24,119
Operating	4,941	5,010
Amortization	–	58
Total Expenses	32,841	29,187
Annual Surplus (Deficit)	\$ 159	\$ (6,732)

Source: Saskatchewan Distance Learning Corporation's audited financial statements for 2023–24.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended August 31, 2024, we found, in all material respects:

- **Saskatchewan Distance Learning Corporation had effective rules and procedures to safeguard public resources except for the matters described in this chapter**
- **Saskatchewan Distance Learning Corporation complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matters described in this chapter:**

The Education Act, 1995
The Education Regulations, 2019
The School Division Administration Regulations
The Crown Corporations Act, 1993
The Crown Corporations Regulations, 1993
The Financial Administration Act, 1993
Orders in Council issued pursuant to the above legislation

- **Saskatchewan Distance Learning Corporation had reliable financial statements**

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audit. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of the Saskatchewan Distance Learning Corporation's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

The audit focused on examining the effectiveness of the Corporation's processes for properly preparing and processing payroll, receiving and paying for goods and services, and recording and receiving revenues. It also examined the effectiveness of the oversight provided by the governing body, which is the Corporation's one-member Board.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Documentation of Board Meetings and Decisions Needed

The Saskatchewan Distance Learning Corporation does not document its Board meeting minutes.

Board minutes provide a key record of a board's governance processes and decisions made. The Corporation's legislation requires it to make its Board minutes public—it has not done so.⁵

The Minister of Education is appointed as the sole member of the Corporation's Board. Per discussion with Corporation management, meetings occur occasionally with its Board (i.e., Minister of Education), but these meetings are informal and meeting minutes have not been taken since the Corporation formed in December 2022.

Consistently documenting board meetings and decisions not only provide management with a formal record, but also show the Board's actions align with good governance, such as:

- Setting out the Board's duties and responsibilities as well as the Corporation's strategy to fulfill its mandate
- Approving management's responsibilities and authorities for activities
- Evaluating the performance of the Corporation

Documenting board meetings and decisions and making them public support the Corporation in fulfilling its legislative requirements, as well as demonstrate that the Board provides proper oversight of the affairs and business of the Corporation.

1. **We recommend the Saskatchewan Distance Learning Corporation document and make public its Board meeting minutes including resulting decisions.**

4.2 Formal Approval of Budget and Forecasts Required

The Saskatchewan Distance Learning Corporation's Board did not formally approve the budget for the Corporation's 2023–24 fiscal year, nor did it receive periodic forecasts.

⁵ Section 48(1) of *The School Division Administration Regulations* requires the Saskatchewan Distance Learning Corporation's Board minutes to be made public. Section 23 of *The Crown Corporations Act, 1993*, requires the Board to manage the affairs and business of the Corporation.



Obtaining annual budget approvals by those governing the Corporation (i.e., its Board) before the start of a fiscal year aligns with good governance practice. Also, having a formal process to prepare and approve the Corporation's annual budget supports compliance with its legislation.⁶

Per Corporation management, the Corporation was included in the Ministry of Education budget submission for Treasury Board; however, the extent of details related to the Corporation would have been limited. The Corporation could not provide evidence of Board approval for its budget prior to submission to the Ministry.

Additionally, the Corporation has not established a process for periodically reviewing its financial activities compared to budget throughout the fiscal year (i.e., periodic forecasting), which enables management to identify significant variances throughout the year, assess reasons (e.g., incorrectly recorded transactions, unrecorded expenses), and take action.

During our financial statement audit, we found several instances of unrecorded expenses and incorrectly recorded transactions. These errors resulted in delays in completing the audit of the financial statements. Therefore, the Corporation did not table its 2023–24 annual report in accordance with *The Crown Corporations Act, 1993*; the Corporation was supposed to provide audited financial statements to legislators by December 29, 2024, and had not done so by April 2025.

Establishing a robust forecasting process, including assessing variance explanations for any significant deviations from budget, helps management and the Board to better understand the Corporation's financial results when making decisions and allows for effective oversight.

2. **We recommend the Saskatchewan Distance Learning Corporation's Board approve a detailed budget annually.**
3. **We recommend the Saskatchewan Distance Learning Corporation provide periodic financial forecasts that include written variance explanations to its Board.**

⁶ Sections 48(1) and 53.2(1) of *The School Division Administration Regulations* require the Saskatchewan Distance Learning Corporation to submit a Board-approved budget to the Ministry of Education for approval.

Chapter 2

School Divisions

1.0 MAIN POINTS

This chapter summarizes the results of the 2023–24 annual audits of Saskatchewan’s 27 school divisions. The 2023–24 financial statements of each school division are reliable.

In 2023–24, six school divisions improved their financial-related controls by implementing previous audit recommendations made (see **Figure 2**).

For the year ended August 31, 2024, certain school divisions need to improve their rules and procedures to safeguard public resources as follows:

- Île-à-la Crosse School Division No. 112, Northern Lights School Division No. 113, and Holy Trinity Roman Catholic Separate School Division No. 22 did not complete and review bank reconciliations in a timely manner. Northwest School Division No. 203 did not complete key financial reconciliations in a timely manner. Regular reconciliations check the accuracy and reliability of accounting records.
- Conseil des Écoles Fransaskoises No. 310 did not appropriately approve electronic fund transfers.
- Conseil des Écoles Fransaskoises No. 310, Île-à-la Crosse School Division No. 112 and Northern Lights School Division No. 113 did not independently review and approve journal entries. Not independently preparing and approving journal entries increase the risk of unauthorized entries made to accounting records.
- Holy Family Roman Catholic Separate School Division No. 140 and Northern Lights School Division No. 113 did not segregate incompatible duties in their IT systems for several key functions such as approving payments and journal entries.
- 17 school divisions across the province did not establish a process to sufficiently monitor their key financial IT system and its related IT service provider. The Ministry of Education needs to work with the impacted school divisions to reduce the risk of unauthorized access or inaccessibility to this system.

Overall, we found strengthened financial related controls are needed at 19 out of 27 school divisions.

For the year ended August 31, 2024, school divisions complied with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing, except for one school division. Northern Lights School Division No. 113’s 2022–23 and 2023–24 annual reports were not tabled timely with the Legislative Assembly and it did not obtain prior approval from the Minister of Education for a real property purchase as required by legislation.



2.0 INTRODUCTION

Over 195,000 students attend more than 750 provincially funded schools each day.¹ *The Education Act, 1995*, and related regulations set out the roles and responsibilities of the Ministry of Education and Saskatchewan's 27 school divisions.

Elected Boards of Education (school boards), including the Conseil des Écoles Fransaskoises No. 310 (French language schools), are responsible for administering and managing provincially funded schools (i.e., public, separate, or French language). **Figure 1** provides the combined financial results of the 27 school divisions for 2022–23 and 2023–24.

Figure 1—School Divisions' Combined Financial Results

	2023–24	2022–23
	(in billions)	
Grants from the Ministry of Education	\$ 2.2	\$ 2.1
Other Revenue (e.g., property taxes, school generated funds)	0.5	0.4
Total Revenue	2.7	2.5
Total Expenses	2.5	2.5
Annual Surplus	\$ 0.2	\$ --
Net Financial Assets^A	\$ 0.2	\$ 0.2
Non-financial Assets^B	\$ 2.5	\$ 2.4

Source: Audited school division financial statements for years ending August 31.

^A Net financial assets are financial assets (e.g., cash, receivables) less liabilities (e.g., accounts payable, debt).

^B Non-financial assets include capital assets such as schools.

3.0 AUDIT CONCLUSIONS

Our Office worked with appointed auditors to carry out the annual integrated audits of the school divisions. We followed the framework in the *Report of the Task Force on Roles, Responsibilities, and Duties of Auditors*. See **Appendix 2** in this Report for the name of each school division and its appointed auditor.

In our opinion, for the year ended August 31, 2024, we found, in all material respects:

- **One school division did not have effective rules and procedures to safeguard public resources—see Section 4.1. The remaining 26 school divisions had effective rules and procedures to safeguard public resources except for the matters reported in Sections 4.2 to 4.7.**

¹ publications.saskatchewan.ca/#/products/103519 (11 March 2025); provincially funded schools do not include schools under the responsibility of First Nations or private schools.

- **One school division did not comply with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing—see Section 4.5. The remaining school divisions complied with the following authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Education Act, 1995
The Education Regulations, 2019
The School Division Administration Regulations
The Education Funding Regulations
The Government Service Organizations (Provincial Sales Tax) Remission Regulations

The Education Property Tax Act
The Financial Administration Act, 1993 (section 38)
The Pension Benefits Act, 1992 (section 44)
The Pension Benefits Regulations, 1993 (section 38)
Pension Benefits Standards Regulations, 1985 (Canada) (sections 9[1], 11[1])

- **The financial statements of each school division are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audits. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of each school division's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

As school divisions' expenses consist primarily of payroll and other goods and services, each audit included examining processes for preparing and processing payroll, and ordering, paying for, and receiving goods and services. Also, as each school division uses IT systems to operate, audits included examining school divisions' processes to safeguard financial-related IT systems and data.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Segregation of Incompatible Duties Needed at Holy Family Roman Catholic Separate School Division No. 140

We recommended Holy Family Roman Catholic Separate School Division No. 140 segregate duties of employees responsible for key financial functions. (2024 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025)

Status—Not Implemented

During 2023–24, Holy Family Roman Catholic Separate School Division No. 140 did not adequately segregate incompatible duties related to setting up and updating employee payroll information; setting up and updating vendor information; creating and approving purchase orders; making and approving payments; and recording journal entries.

Holy Family did not appropriately segregate staff duties in its financial IT system. This means it is possible for one individual to perform a key financial process from start to finish, without the involvement of another employee. Holy Family improved its processes by



involving more staff; however, the Chief Financial Officer is still able to perform key financial processes due to unrestricted or unsegregated system access.

Key financial functions at Holy Family were not segregated as follows:

- Setting up new employee payroll information and updating key payroll data (e.g., pay rates, banking information), as well as approving payroll.

Not segregating incompatible duties in the financial IT system increases the risk of entering a fictitious employee and processing fictitious payroll amounts, as well as paying inappropriate payroll amounts. Audit work found Holy Family appropriately paid employees tested using authorized salary rates.

- Setting up new vendors in its financial IT system and updating vendor data (e.g., banking information), creating and approving purchase orders and making vendor payments, as well as approving and signing cheques.

Not segregating the ability to make changes to vendor information from approving vendor payments increases the risk of making payments to fictitious suppliers (e.g., through phishing scams) and not detecting errors.

- Preparing and posting journal entries.

Lack of independent electronic approval increases the risk of unauthorized or inaccurate entries to accounting records resulting in errors to financial information. Audit work found Holy Family posting some journal entries without approval.

Not segregating incompatible duties between different individuals in the financial IT system increases the risk of fraud and not detecting errors.

4.2 Conseil des Écoles Fransaskoises No. 310

Independent Review and Approval of Journal Entries Needed

Conseil des Écoles Fransaskoises No. 310 (Conseil) did not independently review and approve journal entries.

Management indicated it reviews journal entries and provides verbal approval but does not leave evidence of this review. Good practice requires evidence of review and approval be maintained. Without this, there is a risk that some journal entries may not be reviewed and approved.

Lack of independent review and approval increases the risk of unauthorized entries made to accounting records, which could result in decision-makers using inaccurate financial information.

1. **We recommend Conseil des Écoles Fransaskoises No. 310 independently review and approve journal entries.**

Appropriate Approvals for Electronic Fund Transfers Needed

Conseil des Écoles Fransaskoises did not have two independent signers approve electronic fund transfers (EFT) in the banking system.²

Appropriate segregation restricts an individual from performing a key financial process from start to finish, without the involvement of another employee. Without two independent signers in the system, an individual could make unauthorized or incorrect payments that could result in a loss to the Conseil.

2. We recommend Conseil des Écoles Fransaskoises No. 310 require two independent signers in the banking system to review and approve electronic fund transfers.

4.3 Timely Review of Bank Reconciliations Needed at Holy Trinity Roman Catholic Separate School Division No. 22

Holy Trinity Roman Catholic Separate School Division No. 22 did not prepare or review bank reconciliations timely (i.e., within one month of month-end). Audit work found that staff reviewed bank reconciliations two to eight months after month-end.

Regular reconciliations check the accuracy and reliability of accounting records. For example, bank reconciliations confirm accuracy of charges to bank accounts, and confirms all money has been received and deposited into the correct accounts.

3. We recommend Holy Trinity Roman Catholic Separate School Division No. 22 prepare and review monthly bank reconciliations in a timely manner.

4.4 Île-à-la Crosse School Division No. 112

Independent and Timely Review and Approval of Bank Reconciliations Needed

Île-à-la Crosse School Division No. 112 did not prepare or review bank reconciliations independently or timely (i.e., within one month of month-end). For example, audit work found that for the year-ended August 31, 2024, staff completed bank reconciliations approximately 90 days after year-end and did not have independent approval.

Regular reconciliations, and the review and approval of such reconciliations, confirms all charges to bank accounts and all money has been received and deposited into the right accounts. It also checks the accuracy and reliability of the accounting records.

4. We recommend Île-à-la Crosse School Division No. 112 prepare and review monthly bank reconciliations in a timely manner.

² In addition to having one signer electronically approve EFTs, the Conseil also has one signer manually approve the EFT. However, this could still result in unauthorized or incorrect payments being made without timely detection.



Independent Review and Approval of Journal Entries with Support Needed

Île-à-la Crosse School Division No. 112 did not independently review and approve journal entries or retain supporting documentation for verification of journal entries.

Its policy requires approval of journal entries independent of preparation. Audit work found entries not independently approved and no supporting documentation maintained for the entries, which is good practice. Without independent review and approval, there is a risk of unauthorized entries made to accounting records.

5. We recommend Île-à-la Crosse School Division No. 112 independently review and approve journal entries and maintain support.

4.5 Northern Lights School Division No. 113

Timely Tabling of Annual Report Needed

The Ministry of Education did not provide Northern Lights School Division No. 113's 2022–23 or 2023–24 annual reports to the Legislative Assembly within the timeframe required by *The Executive Government Administration Act*.³ Section 13 of the Act requires the Ministry to provide school divisions' annual reports within 120 days after year-end (i.e., August 31).

The Ministry provided Northern Lights' 2022–23 *Annual Report* to the Assembly on May 31, 2024, and Northern Lights' 2023–24 *Annual Report* to the Assembly on March 7, 2025. The Act required the Ministry to deliver these annual reports by December 29, 2023, and December 30, 2024, respectively.

Not tabling Northern Lights' annual reports within the timeframes set in legislation increases the risk that legislators do not have sufficient information to monitor Northern Lights' operations.

6. We recommend the Ministry of Education provide Northern Lights School Division No. 113's annual report to the Legislative Assembly in accordance with timeframes set in *The Executive Government Administration Act*.

Minister Approval of Certain Purchases Needed

Northern Lights School Division No. 113 did not obtain prior approval from the Minister of Education for a purchase of real property as required by *The Education Act, 1995*.⁴ The purchase exceeded the prescribed amount as noted in *The Education Regulations, 2019*.⁵

³ Section 283 of *The Education Act, 1995*, requires school divisions to submit an annual report to the Minister of Education who is required to provide the annual report to the Legislative Assembly in accordance with section 13 of *The Executive Government Administration Act*.

⁴ Section 344(4)(a) of *The Education Act, 1995*, requires school divisions to obtain approval from the Minister of Education before making a capital expenditure exceeding the amount prescribed in the regulations to purchase, lease, or otherwise acquire an interest in real property.

⁵ Section 70(1) of *The Education Regulations, 2019*, notes the prescribed amount for the purpose of Section 344(4)(a) of the Act to be \$75,000.

In July 2024, Northern Lights purchased a building for staff housing for \$270,000 without obtaining prior approval from the Minister.

Not obtaining prior approval of purchases from the Minister for certain purchases increases the risk of money spent on items not considered a priority to the education system.

- 7. We recommend Northern Lights School Division No. 113 obtain prior approval from the Minister of Education for certain purchases in accordance with *The Education Act*, 1995.**

Timely Review and Approval of Bank Reconciliations Needed

Northern Lights School Division No. 113 did not prepare or review bank reconciliations timely (i.e., within one month of month-end). Audit work found certain bank reconciliations from August 2023 to December 2023 prepared and approved in early 2024.

Regular reconciliations, and the review and approval of such reconciliations, confirms all charges to bank accounts and all money has been received and deposited into the right accounts. It also checks the accuracy and reliability of the accounting records.

- 8. We recommend Northern Lights School Division No. 113 prepare and review monthly bank reconciliations in a timely manner.**

Independent Review and Approval of Journal Entries Needed

Northern Lights School Division No. 113 did not independently review and approve journal entries. Audit work found no formal evidence of independent review of journal entries.

Good practice requires evidence of review and approval be maintained. Without this, there is a risk of unauthorized entries made to accounting records.

- 9. We recommend Northern Lights School Division No. 113 independently review and approve journal entries.**

Segregation of Incompatible Duties Related to Payments Needed

We recommended Northern Lights School Division No. 113 segregate incompatible duties for payment approvals and cheque signing. (2024 Report

– Volume 1, p. 20, Recommendation 5; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025)

Status—Not Implemented

During 2023–24, Northern Lights School Division No. 113 did not segregate incompatible duties related to payment approval and cheque signing.

Northern Lights uses electronic signatures on cheques; however, it does not have controls in place to restrict the same individual from approving invoices and authorizing release of payment (either through a cheque or electronic fund transfer). An authorized individual is to independently review and approve electronic fund transfers, but Northern Lights did not consistently do so during 2023–24.



Not segregating incompatible duties between different individuals for electronic fund transfers increases the risk of fraud (including making inappropriate electronic fund transfers through phishing scams), and not detecting errors.

4.6 Timely Financial Reconciliations Needed at Northwest School Division No. 203

We recommended Northwest School Division No. 203 complete key financial reconciliations monthly and independently review and approve them in a timely manner. (2024 Report – Volume 1, p. 19, Recommendation 3; Public

Accounts Committee has not yet considered this recommendation as of April 30, 2025)

Status—Partially Implemented

During 2023–24, Northwest School Division No. 203 did not complete or review key reconciliations timely (i.e., within one month of month-end). Audit work tested five bank reconciliations and found they were not signed and dated by the preparer, and two reconciliations were not reviewed and approved in a timely manner (approvals occurred more than one month after month-end but within two months after month-end).

Additionally, reconciliations of subledgers (e.g., accounts receivable) to the general ledger were only reconciled at year-end.

Regular reconciliations verify financial information is reliable and reduce the risk of fraud and errors in the financial statements.

4.7 Sufficient Monitoring of IT Service Provider for Certain School Divisions' Key Financial System Needed

We recommended the Ministry of Education work with impacted school divisions to establish a process to monitor the key financial IT system and the IT service provider. (2022 Report – Volume 1, p. 17, Recommendation 1; Public Accounts

Committee agreement February 7, 2024)

Status—Partially Implemented

During 2023–24, school divisions did not adequately monitor a key financial IT system and the related service provider—17 school divisions across Saskatchewan use this key financial IT system.

The Ministry of Education and impacted school divisions indicated they are working to establish a process to monitor the key financial IT system and the IT service provider. For example, school divisions could obtain relevant information from the IT service provider on security measures in place (e.g., privileged user access, intrusion detection controls) and on system end-of-support dates.⁶ School divisions remain responsible for managing risks associated with their IT systems and data even when using a service provider.

⁶ End-of-support is when a technology company stops actively developing or providing technical support for software products.

Improved monitoring of this key financial IT system and the service provider would help school divisions identify risks (e.g., security vulnerabilities) and make decisions about mitigating identified risks that could adversely affect programs, data, or system access.

5.0 IMPLEMENTED RECOMMENDATIONS BY SCHOOL DIVISIONS

Figure 2 sets out, by school divisions, each past recommendation and key actions taken during 2023–24 to implement it.

Figure 2—Implemented Recommendations by School Division

Past Recommendations (Initial PAS Report, Date of PAC Agreement) ^A	Key Actions Taken During 2023–24 to Implement Recommendations
Northwest School Division No. 203	
We recommended Northwest School Division No. 203 segregate duties of employees responsible for key financial functions (2024 Report – Volume 1, p. 20, Recommendation 4; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025)	During 2023–24, Northwest used manual controls to mitigate limitations surrounding segregating key financial functions in its IT system. For example, staff manually prepare, review, and approve journal entries, and then post them in the financial system.
Saskatchewan Rivers School Division No. 119	
We recommended Saskatchewan Rivers School Division No. 119 follows its purchasing policy and obtain the required quotes for its purchases. (2024 Report – Volume 1, p. 20, Recommendation 6; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025)	During 2023–24, Saskatchewan Rivers properly obtained the required quotes for tested purchases in accordance with its purchasing policy.
Sun West School Division No. 207	
We recommended Sun West School Division No. 207 formally document its IT disaster recovery plan. (2017 Report – Volume 1, p. 22, Recommendation 2; Public Accounts Committee agreement June 12, 2018)	During 2023–24, Sun West formally tested its documented disaster recovery plan.
School Divisions – Capital Transfers	
We recommended the impacted school divisions follow Canadian generally accepted accounting principles for the public sector when recording capital transfers in their financial records. (2024 Report – Volume 1, p. 17, Recommendation 1, Public Accounts Committee has not yet considered this recommendation as of April 30, 2025)	During 2023–24, the three impacted school divisions properly recorded capital transfers in their financial records and financial statements.

^A PAS: Provincial Auditor Saskatchewan
PAC: Standing Committee on Public Accounts

Chapter 3

Summary of Implemented Recommendations

1.0 MAIN POINTS

This chapter lists agencies that implemented recommendations from previous annual integrated audits or IT audit work with no other significant findings included as a chapter in this Report.

2.0 SUMMARY OF IMPLEMENTED RECOMMENDATIONS

The following table sets out, by agency, the recommendations as well as highlights key actions taken by the agency to implement its recommendations.

Past Recommendations (initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2024 to Implement Recommendations
Government Relations—Northern Municipal Trust Account	
<p>We recommended the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information.</p> <p>(2015 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee agreement September 15, 2016)</p>	<p>In January 2024, the Ministry of Government Relations hired a Director of Finance and Accounting to assist with preparing and reviewing the Trust Account's financial information and annual financial statements. We found Trust Account staff consistently prepared and approved financial information (e.g., reconciliations) on a timely basis during 2024.</p> <p>In addition, we found significant improvement in the quality and timeliness of financial information prepared as part of the Trust Account's annual audit contributing to our Office finding fewer errors in the 2024 financial statements prepared for audit compared to prior years.</p>
<p>We recommended the Ministry of Government Relations provide the Northern Municipal Trust Account's annual report to the Legislative Assembly in accordance with timelines set in <i>The Executive Government Administration Act</i>.</p> <p>(2017 Report – Volume 2, p. 45, Recommendation 1; Public Accounts Committee agreement October 10, 2018)</p>	<p>During 2024, the Ministry of Government Relations made significant improvements in preparing timely and accurate financial statements. As a result, we expect the Ministry to provide the Northern Municipal Trust Account's 2024 annual report to the Legislative Assembly within the timelines required by <i>The Executive Government Administration Act</i> or soon thereafter. We therefore consider the intent of the recommendation to be met.</p>

^A PAS: Provincial Auditor of Saskatchewan

PAC: Standing Committee on Public Accounts



Performance Audits

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Chapter 4 Education—Overseeing Independent Schools

1.0 MAIN POINTS

Independent schools are private institutions owned by a person or an organization that provide educational instruction to 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.¹

An independent school must be registered with the Ministry of Education in order to educate students in the province. There were 54 independent schools across Saskatchewan as of January 2025 providing educational instruction to over 5,400 students. For some of these independent schools, the Ministry provided \$31 million for the 2024–25 school year.

We found the Ministry of Education had effective processes to oversee independent schools educating students in Saskatchewan, except it needs to:

- Analyze and report on key indicators of student achievement (e.g., students reading at or above grade level) at independent schools.

Insufficient reporting on independent school student achievement may impact the Ministry's ability to make informed decisions or provide additional supports (e.g., training to uncertified teachers) to help ensure students receive a quality education.

- Complete school risk assessments for all independent schools as well as centrally track and use them to determine necessary school inspections.

Maintaining risk-based plans for inspecting independent schools can help the Ministry prioritize resources and focus on schools presenting higher risks to educational quality, student safety, and regulatory compliance. We found the Ministry did not consider student achievement as part of its risk assessment process.

- Centrally compile identified non-compliance for all independent schools.

Without centrally tracking non-compliance notices to schools, the Ministry may be unable to identify trends occurring or be slow in responding to outstanding compliance matters at independent schools.

Having effective processes to oversee independent schools helps ensure students receive quality education and public funds are used for intended purposes.

¹ Ministry of Education, *The Registered Independent Schools Policy and Procedure Manual*, p. 3.



2.0 INTRODUCTION

2.1 Ministry of Education Responsibilities for Independent Schools

The Education Act, 1995, assigns responsibility to the Minister of Education to oversee all matters related to the elementary and secondary education system in Saskatchewan and allows that the Minister may do any things they consider advisable to carry out that responsibility.²

The Registered Independent Schools Regulations (amended in 2023) describe requirements for the registration, supervision, inspection, and administration of independent schools in Saskatchewan, such as operating school facilities that meet safety, health, and construction standards, and enrolling full-time students between the ages of six and 21 from at least three different families.³

These requirements differ based on the category of independent school of which there are six different categories in the province (see **Figure 1**), including registered, alternative, historical high school, qualified, certified, and associate.⁴ Our audit did not include associate schools (8 schools in 2025) as school divisions are responsible for overseeing and funding associate schools (grey shaded in **Figure 1**).

Figure 1—Categories of Independent Schools and Key Operating Requirements

Category	Use Certified Teachers ^A	Teacher Criminal Record Checks	Ministry Funded	Follow Saskatchewan Curriculum	Annual Inspections	Required Routine Ministry Inspections (Other than Annual Inspection)
Registered	No – Religiously based schools Yes – Non-Religiously based schools (none at January 2025)	Yes	No	No – But must provide seven required areas of study ^B	Yes	No
Alternative	Yes	Yes	Yes	Yes	Yes	No
Historical High School	Yes	Yes	Yes	Yes	Yes ^C	Yes ^C
Qualified	Yes	Yes	Yes	Yes	Yes	Yes
Certified	Yes	Yes	Yes	Yes	Yes	Yes
Associate	Yes	Yes	Yes	Yes	Yes	No

Source: Adapted from Ministry of Education records.

^A Certified teachers are those teachers holding a Professional A Certificate, Probationary B Certificate, or a Temporary Teaching Permit issued by the Saskatchewan Professional Teachers Regulatory Board. See **Figure 5** for further details.

^B Required areas of study: science, English language arts, math, social studies, arts education, health, and physical education.

^C Ministry-approved supervisors perform inspections, not Ministry staff.

² *The Education Act, 1995*, sections 3 and 4.

³ *The Registered Independent Schools Regulations*, s. 5.

⁴ **Alternative schools** typically educate students who are wards of the province or who require educational programming in a non-traditional education environment. **Historical high schools** denote schools with long standing historical arrangements that were continued when independent school legislation was enacted in 1989. **Qualified schools** meet basic eligibility requirements for registered independent schools including specific additional criteria (e.g., operating as registered independent school for two years or more, implementing financial reporting). **Certified schools** are qualified independent schools that become eligible to receive increased provincial funding if they meet specific additional criteria (e.g., operating as registered independent school for five years or more, implementing increased financial reporting, complying with all Ministry of Education policies and directives).

Independent schools must operate in accordance with the Ministry's *Registered Independent Schools Policy and Procedure Manual*.⁵ The Manual provides independent school owners and/or operators, directors, principals, and teachers with information regarding the policies, procedures, and legislative requirements to own and/or operate an independent school in Saskatchewan.

If the independent school also provides online learning, it would also be required to comply with the Ministry's *Quality Assurance Framework for K–12 Online Learning*.⁶ One independent school offered online learning during 2024.

Independent schools generally receive funding through tuition fees, private donations, or other non-governmental sources. The Government of Saskatchewan may also provide grants to certain independent schools. Its funding of independent schools varies depending on the nature of the school or the type of registration it holds with the Ministry. **Figure 2** outlines the number of independent schools by category as well as Ministry funding provided for the 2024–25 school year, which amounted to approximately \$31 million.

Figure 2—Number of Independent Schools, Students, and Ministry Funding for 2024–25

School Category	Number of Schools	Number of Students	Funding (in millions)
Registered	14	386	--
Alternative	8	273	7.95
Historical High School	4	700	5.82
Qualified	17	1,056	7.70
Certified	3	878	9.50
Associate ^A	8	2,174	--
Total	54	5,467	\$ 30.97

Source: Adapted from Ministry of Education records.

^A School divisions are responsible for overseeing and funding associate schools therefore our audit did not include them.

The Ministry assigned responsibility for overseeing independent schools to its Programs Branch.

2.2 Importance of Independent School Oversight

The Ministry of Education is entrusted with ensuring that all students in Saskatchewan have access to proper education and that schools adhere to the established standards.

Independent schools give parents and caregivers the opportunity to educate children according to their beliefs, including specialized curriculum, smaller class sizes, and the option for a religious or alternative educational approach. Churches, denominations, and religious societies can operate these schools, and do not always need to fully align with public education practices.⁷ Given that an independent school is owned and operated by a person or an organization other than a public authority or government, operational requirements may be more stringent or less, or inconsistent with, a school operated by a school division.

⁵ publications.saskatchewan.ca/#/products/74251 (18 March 2025).

⁶ *Quality Assurance Framework for K-12 Online Learning* (18 March 2025).

⁷ publications.saskatchewan.ca/api/v1/products/77602/formats/86999/download (18 March 2025).



In December 2023, the Office of the Saskatchewan Advocate for Children and Youth completed a 124-page report titled *Making the Grade: Moving Forward in Independent Education*.⁸ The report included 36 recommendations for the Ministry of Education in key areas such as inspections and supervision, learning environments, teacher qualifications, curriculum and learning, and data tracking related to student outcomes. This report and its recommendations highlighted the need for effective oversight of independent schools to ensure a supportive environment for independent school students.

The Ministry also needs to monitor that public funding provided to independent schools is used for intended purposes.

Having effective processes to oversee independent schools reduce the risk students do not receive a quality education in an environment not conducive to learning and that public funds are not used for intended purposes.

3.0 AUDIT CONCLUSION

We concluded that the Ministry of Education had effective processes to oversee independent schools educating students in Saskatchewan for the period ending January 31, 2025, except in the following areas:

The Ministry of Education needs to:

- **Analyze and report on independent school student achievement**
- **Complete school risk assessments**
- **Use centrally tracked risk ratings to determine necessary school inspections**
- **Centrally compile identified non-compliance for all independent schools**

Figure 3—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Ministry of Education has effective processes to oversee independent schools educating students in Saskatchewan for the period ending January 31, 2025.

Audit Criteria:

Processes to:

1. **Establish appropriate oversight framework for monitoring independent schools**
 - Set clear eligibility and ongoing operating requirements for independent schools consistent with legislation and good practice
 - Register independent schools that meet requirements
 - Establish appropriate agreements with independent schools (e.g., funding, reporting requirements, Ministry inspections, administrative policies and procedures)
2. **Monitor independent school compliance with established operating requirements**
 - Set comprehensive guidance for monitoring compliance with operating requirements (e.g., checklists, inspection procedures)
 - Set risk-based plans for inspecting independent schools
 - Regularly assess compliance with operating requirements (e.g., use of funding, qualified teachers, student achievement, criminal record checks, appropriate curriculum)

⁸ saskadvocate.ca/making-the-grade-moving-forward-in-independent-education/ (28 March 2025).

3. Report on independent school operations and address any non-compliance identified

- Require prompt action on non-compliance
- Track and investigate complaints about independent schools in a timely manner
- Take corrective action on continued non-compliance (e.g., cancel, suspend or deregister)
- Report on independent school operations and non-compliance to senior management and the public

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 oversight of independent schools. We interviewed Ministry staff responsible for overseeing independent schools and we assessed the Ministry's processes for supervising and inspecting independent schools. We observed Ministry on-site inspection of an independent school. We tested a sample of independent school applications, complaints, and inspections to verify the Ministry followed its processes. We also performed a jurisdictional review of Canadian provinces to determine whether requirements for independent schools in Saskatchewan are consistent with other provinces.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Clear Eligibility Requirements Established and Communicated

The Ministry of Education established and communicated clear eligibility requirements to own and/or operate independent schools in Saskatchewan. Ministry staff assess applicant schools against these requirements when approving new independent schools and when conducting initial inspections at new independent schools.

An independent school must be registered with the Ministry in order to educate students in the province.

The Ministry appropriately communicates its established eligibility requirements to potential applicants in *The Registered Independent Schools Regulations*, *Independent Schools Registration Handbook*, and *The Registered Independent Schools Policy and Procedure Manual*. **Figure 4** provides an overview of independent school eligibility requirements.

Figure 4—Eligibility Requirements for Independent Schools

- School is owned and/or operated by a corporation (incorporated and operates in Saskatchewan)
- School has a board comprised of a minimum of three adults from three separate households
- By the start of the next school year, the applicant school has enrolled at least seven students between the ages of 6 and 21 from at least three separate households
- School meets fire, health, and safety standards
- Goals of Education for the school are not inconsistent with the province-wide Goals of Education for Saskatchewan^A
- School name is distinct from other schools, and reflects the level of education provided (i.e., does not use the word 'university' or 'college')
- Not owned or operated by an Indian Band (i.e., First Nation) as defined in the *Indian Act* (Canada)^B
- Does not hold a certificate of registration suspended or cancelled within the last 24 months

Source: *The Registered Independent Schools Regulations*, s. 5.

^A Goals of Education state what the school is working toward in educating its students (e.g., basic skills such as reading and writing, life-long learning, understanding and relating to others); the Ministry of Education lists these goals in the independent school application form.

^B Schools operated by First Nations are under federal jurisdiction.



We assessed the Ministry's guidance documents (Regulations, Handbook, Manual) and found they were clear, comprehensive, and generally consistent with other Canadian jurisdictions (e.g., British Columbia, Alberta). Additionally, eligibility requirements were consistent with *The Registered Independent Schools Regulations* and made available to potential applicants on the Government of Saskatchewan's website.⁹

When a new independent school applies for registration, it provides the Ministry with an application package containing information outlined in **Figure 4**. Staff use established guidance (i.e., checklists) to assess whether the new school meets requirements for an independent school. The Ministry also follows up with applicants if they missed any information in their application package.

The Ministry approved no new independent schools that began operations over the past three years.

At January 2025, the Ministry had six new independent school applicants going through the registration approval process for the 2025–26 school year (anticipating operation beginning September 2025). Applications were at various stages in the approval process. For two of the new independent school applicants we examined, we saw evidence the Ministry reviewed applications, followed up with applicants for missing information, and informed applicants of next steps in the process.

One of the six new applicants had already been approved by the Ministry to operate in a prior school year. However, the Ministry subsequently revoked its registration due to the school reporting it could not find a suitable principal. We found the Ministry followed its established process to approve the school's initial application. Once the school informed the Ministry it had been unable to fill the principal role, the Ministry subsequently cancelled the registration (prior to the school operating).

Having robust eligibility requirements for independent schools consistent with legislation and good practice help ensure students receive education in an environment conducive to learning. Clear communication of those requirements helps independent schools understand the requirements and their responsibility to comply.

4.2 Sufficient Operating Requirements Established

The Ministry of Education established clear operating requirements (e.g., board composition, minimum number of students, health and safety inspections) for independent schools and communicated changes made to operating requirements in a timely manner.

⁹ saskatchewan.ca/government/education-and-child-care/facility-administration/services-for-school-administrators/registered-independent-schools (28 March 2025).

4.2.1 Ongoing Operating Requirements

Key operating requirements for independent schools are listed in **Figure 1**. These include obtaining teacher criminal record checks, being inspected annually for all independent schools as well as, for some independent schools, following Saskatchewan curriculum and using certified teachers. Along with these requirements, independent schools must:¹⁰

- Post the school's policy regarding student and/or parent complaints and grievances at the school and include this information in the student registration package.
- Have administrative policies (e.g., student and staff safety, violence, student records) visible in key areas at the school.
- Provide the Ministry with statements of revenue and expenses, including audited financial statements by October 1 each year (only Ministry-funded schools).
- Provide the Ministry with an annual calendar of operating hours (i.e., school days, professional development days, statutory holidays, school opening and closing hours) by May 1 each year.
- Provide course descriptions to the Ministry for review and approval for schools offering secondary (i.e., high school) level credits. Additionally, these schools must annually upload credits for students in Grades 10–12 to the Ministry's IT system.¹¹
- Annually input student reading level data (Grades 1–3) in the Ministry's IT system.
- Make student assessments (i.e., tests, quizzes, report cards) available for review during Ministry inspections.
- Complete an annual return and submit to the Ministry by September 15 each year.¹²
- Conduct 10 fire and four lockdown drills each year.

Ministry staff verify independent schools follow operating requirements during inspections (see **Section 4.7**).

The Ministry provided independent schools with examples of administrative policies it expected them to follow (same policies it expects school divisions to follow adapted as necessary to apply to independent schools). For example, the Ministry made some policies optional for independent schools to follow such as bus maintenance (e.g., if the independent school does not offer transportation for its students, a bus maintenance policy is not needed). The Ministry emailed or hand-delivered these policies to independent schools. We observed, at the one qualified independent school we visited, that the school had the mandatory administrative policies.

¹⁰ Adapted from Ministry of Education records.

¹¹ In Saskatchewan, students have to pass certain courses such as English language arts, math and science in order to graduate with a Grade 12 education. Students must successfully complete and pass 24 course credits. Each course passed provides the student with one course credit. www.saskatchewan.ca/residents/education-and-learning/credits-degrees-and-transcripts/high-school-credit-options (10 April 2025).

¹² Annual returns require independent schools to disclose school information (e.g., address, name, year founded), student demographics (e.g., number of students, whether students reside at the school), grades taught, school operations (e.g., non-profit corporation in good standing, cumulative records securely stored onsite, criminal record checks for all staff), information about the board, and information about the school administration (e.g., principal and school director name and contact information).



We found the Ministry appropriately communicated changes in operating requirements to existing independent schools timely through email. We reviewed emails the Ministry sent to independent schools in November 2022 informing them of changes to *The Registered Independent Schools Regulations* effective September 1, 2023. For example, the entity which operates a school must be separate from the Church, must immediately inform the Ministry of instances of criminal activity, and provide the Ministry with core learning resources (e.g., assignments, textbooks, workbooks) for review every five years. The communication from the Ministry clearly outlined these changes and the impact on school operations.

In 2008, Ministry staff conducted an interjurisdictional review of Canadian provinces to determine operating requirements and funding levels provided to independent schools in other jurisdictions. At that time, the Ministry's review found Saskatchewan generally consistent with other jurisdictions. Our analysis found Saskatchewan's funding levels for independent schools still consistent with other jurisdictions, but some inconsistencies in operating requirements (e.g., teacher qualifications) exist (see **Section 4.2.2**).

While the Ministry indicated it performs informal, periodic scans of practices in other jurisdictions, we did not see evidence of this occurring. We suggest the Ministry document its future interjurisdictional analysis. Periodically conducting and documenting interjurisdictional scans help the Ministry determine whether other provinces' requirements for independent schools changed, understand rationale for changes made, and consider whether similar changes should be implemented in Saskatchewan.

The Ministry informally reviews its guidance and processes every year. Management indicated that starting in 2024–25, it plans to formally review curriculum of qualified and certified independent schools every five years to ensure alignment with legislation and good practice (e.g., reviewing Grades 10–12 math and science courses in the 2024–25 school year).¹³

4.2.2 Teachers at Religiously Based Registered Independent Schools Not Certified

The Ministry of Education, through *The Registered Independent Schools Regulations*, requires all teachers at independent schools to be certified (i.e., by the Saskatchewan Professional Teachers Regulatory Board), except for religiously based registered independent schools.¹⁴ These schools are not required to use certified teachers, rather they must have teachers obtain a Letter of Eligibility from the Ministry.

¹³ The Ministry of Education reviews curriculum for qualified and certified independent schools (not all independent schools) as registered independent schools are not required to follow the Saskatchewan curriculum, alternative schools work with students who have educational needs that require a non-traditional learning environment, and historical high schools are supervised by a Ministry-approved supervisor.

¹⁴ The Saskatchewan Professional Teachers Regulatory Board (SPTRB) ensures registered teachers meet professional standards for certification, conduct, and competence. sptrb.ca/SPTRB/About_Us/Mission_and_Vision/SPTRB/About_Us/Mission_and_Vision.aspx?hkey=a206d844-caf2-44e6-85cc-1c04f681dba9 (31 March 2025).

In 1986, the Supreme Court of Canada case *R. v. Jones*, ruled in favour of an Albertan pastor who refused to send his children to public school and instead opened a Baptist school where he educated his children and 20 other students, citing religious freedom in education.¹⁵ Registered independent schools often provide families with a choice for children to be educated in a manner that respects their religious identity, beliefs, and values.¹⁶

While it is important to allow the right to religious freedom in education, it is equally important to respect the United Nations' Committee of the Rights of the Child's requirement that every child has the right to receive a quality education.¹⁷ This requirement expects a focus on the quality of the learning environment, of teaching and learning processes and materials, and of learning outputs.¹⁸ The Ministry requires religiously based independent schools to provide students with education in seven required areas of study: science, English language arts, math, social studies, arts education, health, and physical education.

We conducted a jurisdictional scan of five other provinces (Alberta, British Columbia, Newfoundland and Labrador, Prince Edward Island, and Quebec) and found British Columbia and Alberta allowed uncertified teachers at unfunded religiously based independent schools, while the remaining provinces required certified teachers or teachers with post-secondary education.

To provide education based on faith, religiously based registered independent schools in Saskatchewan can use teachers who are of their faith to provide instruction. Recognizing these schools may have difficulty finding certified teachers with the applicable religious background, the Ministry allows uncertified teachers to instruct at these schools (i.e., issues Letters of Eligibility for those teachers). All other categories of independent schools must use certified teachers. **Figure 5** outlines the differences between these teacher certification requirements.

Figure 5—Teacher Qualification Requirements

Teacher Qualification	Requirements
Professional A Certificate	<ul style="list-style-type: none"> Allows individual to teach all subjects in all grades Requires a university degree (i.e., Bachelor of Education with 48 semester hours of approved teacher education, and academic components specific to elementary and middle school or high school)
Probationary B Certificate	<p>To be eligible for a Probationary B certificate, must meet at least <u>one</u> of the following criteria:</p> <ul style="list-style-type: none"> Hold a teacher's certificate from another Canadian province or territory Hold a degree from a recognized university or college Hold a teaching degree from a denominationally based college Hold a degree or diploma from a Bible school Taught successfully for the equivalent of five or more years in the independent school system In the opinion of the registrar, possess other appropriate qualifications including professional experience or special skills

¹⁵ ca.vlex.com/vid/r-v-jones-681040913 (28 March 2025).

¹⁶ Saskatchewan Advocate for Children and Youth, *Making the Grade: Moving Forward in Independent Education*, p. 24.

¹⁷ The Committee of the Rights of the Child is a United Nations committee that monitors the implementation of the Convention on the Rights of the Child. The Convention outlines that childhood is entitled to special care and attention, including education. www.ohchr.org/en/instruments-mechanisms/instruments/convention-rights-child (2 April 2025).

¹⁸ Saskatchewan Advocate for Children and Youth, *Making the Grade: Moving Forward in Independent Education*, p. 60.



Teacher Qualification	Requirements
Letter of Eligibility	<ul style="list-style-type: none">• Allows individual to teach elementary-level subject matter in a specific religiously based registered independent school for a five-year period. If the teacher changes schools, they must reapply to teach^A• Must be 18 years of age• Must have a clean criminal record check and vulnerability sector check• Must not have held a previously cancelled teacher's certificate

Source: Saskatchewan Professional Teachers Regulatory Board (SPTRB) and Ministry of Education, *The Registered Independent Schools Policy and Procedure Manual*, p. 61.

^A Annually, the Ministry of Education receives a listing of teachers from each school. The Ministry can determine by reviewing these listings whether a teacher moved to a different school and thus requires a new Letter of Eligibility.

At January 2025, 14 religiously based registered independent schools in Saskatchewan educated approximately 390 students. None of these schools employed certified teachers. The Ministry indicated the majority of students who attend these religiously based registered independent schools do not attend school beyond Grade 9. Religiously based registered independent schools wanting to offer Grades 10–12 must use teachers with at least a Probationary B Certificate (see **Figure 5**).

The Ministry reviews applications for uncertified teachers and approves a Letter of Eligibility if the applicant meets the basic requirements noted in **Figure 5**. The Ministry does not assess whether the individuals have relevant knowledge or experience necessary to teach the seven required areas of study (science, English language arts, math, social studies, arts education, health, and physical education). The Ministry issued 88 Letters of Eligibility to teachers at 14 independent schools from February 2023 to February 2025.

We tested 12 teachers with approved Letters of Eligibility and found all teachers completed criminal record and vulnerability sector checks and were at least 18 years of age. However, we found eight teachers did not graduate high school. We were unable to determine whether this impacted student achievement as the Ministry does not sufficiently monitor and analyze information on key indicators of student achievement at independent schools (e.g., students reading at or above grade level) (see **Section 4.10**). If the Ministry identifies students at these religiously based registered independent schools as underperforming, it should consider providing additional supports (e.g., training for uncertified teachers, conducting more frequent school inspections) to help ensure students are provided with a quality education.

4.3 Qualified Staff Approve and Monitor Independent Schools

The Ministry of Education uses qualified staff to approve new independent schools and monitor independent schools' compliance with legislation and Ministry requirements.

The Ministry's Programs Branch employs three superintendents and an Executive Director to monitor independent schools by inspecting and reviewing reporting submitted by independent schools. It expects these four staff to have extensive academic education and experience in the education sector such as:

- Master of Education degree;
- Professional A Certificate issued pursuant to *The Registered Teachers Act*; and

- A minimum of two years of school administration experience.¹⁹

We found all four staff met these expectations and had more than 30 years of professional experience each.

When a new superintendent begins at the Programs Branch, the Ministry appropriately expects them to job shadow the Executive Director to provide on-the-job experience prior to completing inspections on their own.

Assigning qualified staff to assess independent school applications and monitor ongoing operating requirements helps to ensure independent schools comply with legislation and Ministry requirements.

4.4 Adequate Agreements Established

The Ministry of Education signed adequate agreements with most of its funded independent schools outlining responsibilities of both parties (Ministry and school), annual funding, and reporting requirements. The Ministry drafted an agreement template for historical high schools in March 2025, but the agreements with those schools have not yet been finalized.

In 2024–25, the Ministry established agreements, for the first time, with two categories (qualified, certified) of Ministry-funded independent schools. Key responsibilities of the independent schools outlined in the agreements appropriately included:²⁰

- Agreeing to practice good governance including management of staff and fiduciary responsibility
- Providing all required reports to the Ministry (e.g., financial statements, annual returns, school calendar)
- Maintain registration in good standing in accordance with *The Registered Independent Schools Regulations*

We examined five agreements and found the agreements had sufficient terms and conditions including reporting requirements and timelines, Ministry's ability to audit, and termination clauses. Appropriate personnel (i.e., Executive Director, Programs Branch, and the independent school directors) signed all five agreements.

In March 2025, the Ministry drafted an agreement template for historical high schools consistent with requirements in the other agreements. However, the Ministry had not yet finalized or approved these agreements. We suggest the Ministry finalize and approve its historical high school agreements.

The Ministry establishes funding levels for each category of independent school it funds. These funding levels are based on a per student rate or on specific services (e.g., salaries, benefits, and operational costs for educational programming and intensive supports for alternative independent schools) provided by the independent school (see **Figure 6**).

¹⁹ *The Registered Independent Schools Regulations*, s. 21(2).

²⁰ Adapted from Ministry of Education records.



It sets the per student rates using a percentage of the average per student funding provided to school divisions. We found setting funding for independent schools based on a per student rate or based on specific services consistent with other jurisdictions (e.g., British Columbia, Alberta).

Figure 6—Funding Level by Category of Independent School

Independent School	Funding Level
Qualified	50% of the eligible average per student amount paid to provincial school divisions up to 399 student full-time equivalents (FTEs) and an incremental rate (i.e., additional, lesser amount) applied to any additional students.
Certified	80% of the eligible average per student amount paid to provincial school divisions up to 399 student FTEs and an incremental rate (i.e., additional, lesser amount) applied to any additional students.
Alternative	Subject to provisions included in each individual service agreement. For example, Ellen Gunn Education Centre (Ranch Ehrlo campus in Saskatoon) had a three-year (2024–27) agreement whereby the Ministry pays about \$5.6 million annually.
Historical High School	80% of eligible average per student amount paid to provincial school divisions up to 399 student FTEs and an incremental rate (i.e., additional, lesser amount) applied to any additional students.

Source: Adapted from Ministry of Education records.

Establishing sufficient agreements with independent schools help to ensure accountability, transparency, and effective monitoring of compliance with regulations.

4.5 Risk Ratings Not Determined for All Independent Schools

The Ministry of Education assigned a risk rating to most independent schools but has not yet assigned risk ratings for alternative independent schools.

The Ministry completes periodic onsite inspections of independent schools based on an assigned risk rating. However, the Ministry does not inspect historical high schools. Instead, the Ministry approves supervisors to oversee the inspection and supervision of these schools (e.g., inspections at least annually). The Ministry meets with supervisors at least annually to receive updates on any findings from these inspections.

The Ministry's risk assessment process begins each spring. Ministry superintendents review reported information, complete a risk assessment checklist, and determine whether an elevated level of risk (e.g., significant staff turnover, missed reporting deadlines from agreements, receipt of public complaints over the past two years, findings from previous inspections) exists.

We found the risk factors the Ministry considered in its risk assessments reasonable; however, the Ministry should consider student achievement as part of its risk assessment process (see **Section 4.10**). Monitoring student achievement is key to successful educational outcomes.

The Ministry had not completed risk assessments for the eight alternative independent schools as of March 2025. It told us it plans to complete these assessments in 2025–26. Since the Ministry has not performed risk assessments and has not yet assigned risk

ratings for alternative independent schools, it only inspects these schools annually (see **Section 4.7**). As a result, the Ministry may not be inspecting these schools frequently enough.

Having incomplete risk assessments increase the risk of the Ministry not inspecting riskier schools frequently enough, increasing the risk of deficiencies going unaddressed. Maintaining risk-based plans for inspecting independent schools can help the Ministry prioritize resources and focus on schools that may present higher risks to educational quality, student safety, and regulatory compliance.

1. We recommend the Ministry of Education complete risk assessments for alternative independent schools.

4.6 Central Tracking of Risk Ratings Needed

While the Ministry of Education centrally tracks assigned risk ratings for qualified independent schools, it has not done so for all other categories of independent schools (alternative, certified, registered) it inspects.

The Ministry classifies risk of qualified independent schools as either red (high risk), yellow (medium or moderate risk), or green (low risk) based on its risk assessment process. It tracks the associated risk rating in a central spreadsheet on the Programs Branch's network drive.

The Ministry does not currently track risk ratings centrally for other categories of independent schools such as certified or registered independent schools. Instead, it uses checklists to assess the risk rating and saves its assessment in the independent school's file. The Ministry intends to extend its central tracking process to all schools in phases starting in 2025–26.

Centrally tracking risk assessments would allow the Ministry to more easily identify higher risk schools and assign appropriate resources and inspection frequency to those schools.

2. We recommend the Ministry of Education centrally track its risk ratings for all categories of independent schools.

4.7 School Inspections Based on Risks But Not All Risks Identified

The Ministry of Education appropriately sets its inspection frequency for independent schools based on assigned risk ratings. However, the Ministry does not consider student achievement as part of its risk ratings (see **Section 4.10**), which means some schools may rate at higher risk levels than presently rated. Also, the Ministry has not assigned risk ratings for alternative independent schools and, as a result, the Ministry may not be inspecting these schools frequently enough (see **Section 4.5**).

Superintendents conduct onsite inspections based on the assigned level of risk (i.e., higher risk ratings mean more frequent inspections). This approach aligns with good practice. **Figure 7** outlines the various categories of independent schools, a summary of their associated risk ratings, and the frequency of Ministry school inspections.



Figure 7—Risk Ratings and Frequency of Inspections for the Various Categories of Independent Schools for 2024–25

Category	Risk Ratings	Frequency of Ministry Inspections
Registered	All Low	Annual
Alternative	None (see Recommendation 1 about completing risk assessments)	Annual
Historical High School	All Low	None by the Ministry ^A
Qualified	Some Low, Medium, High	Some annually, some monthly, and some weekly
Certified	Some Low, Medium, High	Some annually, some monthly, and some weekly

Source: Adapted from Ministry of Education records

^A Ministry approved supervisors perform inspections, not Ministry staff.

We found all registered independent schools had low risk ratings assigned at January 2025 (as shown in **Figure 7**). However, because the Ministry does not assess student achievement as part of its risk assessment process, risk ratings may be lower than they should be (see **Recommendation 4** about periodically analyzing independent school student achievement).

Figure 8 outlines the information superintendents verify during annual inspections. The Ministry provides superintendents with appropriate checklists to ensure inspection consistency.

Figure 8—Annual Inspection Requirements

General <ul style="list-style-type: none">• Board members from at least three separate households• School is incorporated• Following Ministry approved curriculum, where applicable (e.g., obtain and review curriculum used by school)• Policies available, with complaints policy posted in the school Facility <ul style="list-style-type: none">• Meets health, safety, and construction standards• Fire extinguishers routinely checked• Entrances and exits clearly marked and not blocked• No evidence of mold Administration <ul style="list-style-type: none">• Hours of instruction consistent with <i>The Education Act, 1995</i>• Maintains student records and provides report cards• Student attendance monitored• Discipline policy is consistent with laws of Canada and Saskatchewan (i.e., no corporal punishment) Instruction <ul style="list-style-type: none">• Conforms to teaching practices consistent with Goals of Education• Classroom organized• Seven required areas of study taught (e.g., observed during annual inspections) Personnel <ul style="list-style-type: none">• Teaching staff are certified or hold Letter of Eligibility (for religiously based registered independent schools only)• Teaching staff participate in professional learning opportunities

Source: Adapted from the Ministry of Education records.

We tested six independent schools and found the Ministry completed annual inspections as expected. In instances where superintendents found deficiencies (e.g., school needs to recertify fire extinguishers), it followed up with the independent school until compliant.

Independent schools with a high or medium risk rating receive more frequent (i.e., monthly) inspections in addition to the required annual inspection. For these inspections, superintendents monitor each teacher at the school and document the results in a monthly supervision report provided to the Executive Director. **Figure 9** outlines what superintendents monitor during these monthly inspections (e.g., determine school safe for students, observe teachers instructing students, confirm school tracks students' academic results).

Figure 9—Monthly Inspection Requirements

Environment	Requirement
Physical	<ul style="list-style-type: none"> • Entrances are clear • All rooms checked • Students present • Entrances marked • Evacuation plans in all classrooms • Cumulative folders and criminal record checks securely stored
Academic	<ul style="list-style-type: none"> • Examples of assessment/student work • Report cards (depending on timing of inspection) • Evidence of teacher/educational assistant planning • Curriculum outcomes observed during visit (documents for which subjects observed) • Student/teacher rapport
Administrative	<ul style="list-style-type: none"> • Teacher/student list • Class schedules • Teacher schedules • Monthly fire drills • Discipline log • Teacher (Principal) supervision reports • Health and safety meetings (if applicable) • Staff meeting notes • Complaints policy posted in a visible location

Source: Adapted from Ministry of Education records.

The Ministry performed at least monthly visits at all seven medium or high risk qualified independent schools from September 2024 to January 2025. For schools with a high-risk rating, the Ministry visited these schools multiple times per month (e.g., one school had four different inspections in a given month).

We tested two qualified independent schools with a high-risk rating and found the Ministry completed monthly inspections as required. In addition, we accompanied a superintendent during their monthly inspection of a qualified independent school. We observed the superintendent using Ministry checklists to document their assessment of teacher and student activities and interactions. Additionally, the school showed us how it tracks student performance using the Ministry's IT system.



4.8 Central Tracking of Identified Non-Compliance Needed

The Ministry of Education established processes to take prompt action on identified non-compliance with legislation and Ministry requirements by independent schools. However, the Ministry does not centrally track non-compliance identified during superintendent inspections.

During inspections, if a superintendent finds an independent school to be non-compliant with significant legislation or Ministry requirements (e.g., have not submitted discipline policy), the Ministry will issue a letter of non-compliance to the school. Non-compliance notices outline deficiencies, required corrective actions, and due dates. If the school continues to be non-compliant, the assigned superintendent will escalate the matter to the Executive Director who will then escalate the matter to the responsible Assistant Deputy Minister.

Health and safety issues or issues of a criminal nature are automatically escalated to the Assistant Deputy Minister. When these issues (health, safety, criminal) occur, the Executive Director immediately reports the issue to the Assistant Deputy Minister, who then decides whether to investigate further or escalate the issue outside the Ministry (e.g., Ministry of Social Services, police). The Ministry's *The Registered Independent Schools Policy and Procedure Manual* includes an adequate policy on the steps staff should take if they identify criminal activity.

Management indicated there were four matters escalated to the Assistant Deputy Minister between June 2023 and January 2025.

While the Ministry established processes to issue non-compliance notices to independent schools, we found it does not centrally track these notices. Therefore, the Ministry could not easily determine how many non-compliance notices were issued during our audit period. Management had to check individual files for documentation of non-compliance notices to determine how many instances of non-compliance took place during the period.

We tested all four instances of non-compliance identified by management from June 2023 to January 2025. We found the Ministry took timely, appropriate action to address each instance of non-compliance. These instances ranged from failure to provide the Ministry with the school's discipline policy to the school deemed unsafe for instruction (i.e., required mold remediation that the school would not address). In all four instances, the Ministry appropriately recommended the cancellation of the independent schools' registration certificates. In one instance, the independent school closed on its own before the Ministry issued the cancellation of registration notice.

Without centrally tracking non-compliance notices to schools, the Ministry may be unable to identify trends occurring or be slow in responding to outstanding compliance matters at independent schools. Centrally tracking these notices.

3. We recommend the Ministry of Education centrally track all non-compliance notices issued to independent schools.

4.9 Appropriate Complaints Handling Process Established

The Ministry of Education documented appropriate complaint resolution procedures in its *The Registered Independent Schools Policy and Procedure Manual* and schools made complaints and grievance policies available to parents, caregivers, and students at independent schools.

The Ministry requires all independent schools to have a policy on complaints—Student and Parent Complaints and Grievance Policy—outlining the process to file a complaint. The Policy provides examples of when a complaint should be escalated to an appropriate third party (e.g., police for suspected criminal cases). The Ministry requires this Policy to be posted visibly (e.g., bulletin board at entrance of building) at all independent schools, which superintendents verify during their periodic inspections. The Policy states that if a complainant is not satisfied with the outcome of their complaint, they can escalate the complaint to the appropriate Assistant Deputy Minister within the Ministry.

The Ministry uses a system (i.e., SharePoint) to track complaints it receives. When the Ministry receives a complaint, it gets entered into SharePoint and the Executive Director assigns a superintendent to investigate. Once assigned, superintendents assess the relevance and seriousness of the complaint and will resolve minor non-compliance issues. If any escalation is required, superintendents discuss via phone call with the concerned parties.

The Ministry also established internal deadlines when responding to complaints. For example, staff must review complaints within two business days of receipt and complete investigations within 10 business days.

We tested two complaints received in 2024 (out of seven total complaints) and found the Ministry followed its established policy and addressed each complaint within the required deadlines. For example, the superintendent called a parent who complained about poor student treatment on the same day they received the complaint. The parent decided not to escalate the complaint any further, so the Ministry closed the matter. The Ministry properly escalated the other complaint to the appropriate third party (i.e., police) after determining it required escalation.

Tracking, investigating, and taking appropriate action on complaints in a timely manner helps maintain trust in the independent school system, as it demonstrates the Ministry's commitment to accountability, fairness, and responsiveness to the concerns of students, parents and caregivers, and the public.

4.10 Analysis of and Reporting on Student Achievement Lacking

While we found the Ministry of Education collects certain pertinent information (e.g., reading assessment data for Grades 1–3, credit attainment, graduation rate, student enrollment, student attendance) from independent schools, the Ministry does not analyze or report on independent school student achievement to Ministry senior management or to the public.

There were over 5,400 students attending independent schools at January 2025.



4.10.1 Internal Analysis and Reporting of Student Achievement

Prior to 2023–24, the Ministry prepared data cards for qualified and certified independent schools annually. These data cards provided information on:

- Student attendance (comparing all qualified and certified independent schools to school division reporting)
- Reading data for Grades 1–3 students (number of students reading above, at, or below grade level). Schools use Fountas and Pinnell (a literary assessment tool) to assess student reading level.
- Credit attainment (comparing the provincial average to the school reporting).

The Ministry has since stopped preparing this information, but still requires independent schools to report the information in its IT system. It told us it will require some form of reporting on student achievement when the province's new Student Assessment Program comes into effect but has not yet determined what information it will require.²¹

We observed that the Ministry extracts Grade 1–3 reading assessment data submitted by independent schools from its IT system. However, beyond saving the data centrally, we saw no evidence of the Ministry analyzing the available data. Additionally, we did not see any evidence of the Ministry obtaining credit attainment or graduation rate data related to independent school students.

We were unable to see any consistent periodic reporting to senior management that outlined the success (or lack thereof) of independent schools. For example, we expected the Ministry to provide periodic reports to senior management including key data on independent school operations such as the number of students enrolled, key academic achievement results (e.g., reading level assessment scores, credit attainment, graduation rates) of those students at independent schools. During our audit, we observed the Ministry reviewing reading level assessment score data from independent schools during its site inspections but noted that the Ministry does not currently analyze, compile, or report on this data.

The Ministry should analyze student achievement (e.g., by category of independent school). If the Ministry determined a specific category of independent school as underachieving, it would need to consider the impact on assigning risk ratings for schools in that category and conduct inspections more frequently (see **Section 4.5**).

Insufficient reporting on independent school operations may not keep senior management aware of ongoing issues, impacting their ability to make informed decisions, allocate resources effectively, and ensure the Ministry takes appropriate action to address concerns at independent schools.

4. We recommend the Ministry of Education periodically analyze and report to senior management on independent school student achievement.

²¹ In November 2024, the Ministry of Education announced a provincial assessment program that will provide a fair and objective measure for how students are doing, help guide instruction and assist schools, school divisions, and government in improving student achievement. Beginning in the 2025–26 school year, Grades 5 and 9 students will participate in an annual mathematics assessment, and Grades 4, 7, and 10 students will participate in an English language arts assessment. saskatchewan.ca/residents/education-and-learning/prek-12-education-early-learning-and-schools/student-assessment/saskatchewan-student-assessment-program (31 March 2025).

4.10.2 Public Reporting

The Ministry of Education makes guidance documents (e.g., *The Registered Independent Schools Policy and Procedure Manual*) available on its website but does not report other information about independent schools publicly (e.g., enrollment, funding, student achievement).

During our interjurisdictional analysis (See **Section 4.2.2**), we found other jurisdictions do not currently report this type of information about independent schools publicly. However, once the Ministry analyzes and internally reports on student achievement at independent schools, it should consider what information to report publicly. For example, student achievement data could inform parents or caregivers considering student enrollment at certain independent schools about the academic achievement of these schools compared to their counterparts in K–12 school divisions.

5.0 SASKATCHEWAN INDEPENDENT SCHOOLS AT JANUARY 2025

Registered Independent Schools ^A	
Northwood Christian School	Swanson Christian School
East Fairwell School	Pasquia Hills Christian School
Endeavour Christian School	Wheatland Christian School
Countryside School	North Star School
Valley Country School	Chaplin Mennonite Christian School
Fort Pitt Christian School	Old Colony Mennonite Christian School
North Prairie Mennonite School	Northern Skies Christian School
Qualified Independent Schools	
Prairie Christian Academy	Discovery Learning – Regina Campus
Morning Star Christian Academy	Northeast Christian Academy
Valour Academy	Elevation Academy of Prince Albert
Brilliant Star Montessori School	Riverside Christian School
Montessori School of Regina	Prairie Sky School
Roadways Literacy Academy	Discovery Learning – Maple Creek Campus
Flex ED School	Curtis-Horne Christian School
Discovery Learning – Oxbow Campus	Allegro Montessori School
Westgate Heights Academy	
Certified Independent Schools	
Saskatoon Christian School	Valley Christian Academy
Saskatoon Misbah School	
Historical High Schools	
Luther College High School	Lutheran Collegiate Bible Institute
Rosthern Junior College	Athol Murray College



Alternative Schools	
Ellen Gunn Education Centre	Eagle's Nest Youth Ranch – Christopher Lake
Eagle's Nest Youth Ranch – North Battleford	Hansen Education Centre
Cornwall Alternative School	Eagle's Nest Youth Ranch – Saskatoon
Eagle's Nest Youth Ranch – Prince Albert	Schaller Education Centre
Associate Schools	
Briercrest Christian Academy	Meadow Lake Christian Academy
Cornerstone Christian School	Mother Teresa Middle School
Harvest City Christian Academy	Regina Christian School
Heritage Christian School	Regina Huda School

Source: Adapted from the Ministry of Education records.

^A At January 2025, all Registered Independent Schools were religiously based.

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Chapter 5

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

1.0 MAIN POINTS

Saskatchewan has one of the highest rates of intimate partner violence in Canada. In 2023, Saskatchewan experienced 710 police-reported intimate partner violence incidents per 100,000.¹

Leaving situations of interpersonal violence, whether inflicted by an intimate partner or a family member takes courage; survivors need immediate access to safe spaces and appropriate supports.

The Ministry of Justice and Attorney General helps fund transition spaces for individuals leaving interpersonal violence through transition houses and second-stage housing. The Ministry provided 12 transition houses \$7.4 million and seven second-stage houses \$328,000 in 2023–24.

We focused our audit on the Ministry of Justice and Attorney General's processes to provide transition spaces for individuals leaving interpersonal violence through transition houses and second-stage housing. We found the Ministry had effective processes, except it needs to:

- Periodically inspect transition houses to assess whether they meet established requirements including necessary security measures, appropriate sleeping accommodations, and properly trained staff. While the Ministry expects transition house staff receive certain training throughout the year (i.e., trauma-informed care) as outlined in funding agreements, we found only one of 12 transition houses reported completing trauma-informed training.
- Verify periodic criminal record checks exist for staff working in transition and second-stage houses. We found one instance where an employee at a transition house did not have a criminal record check on file.
- Determine, analyze, and report key performance information (e.g., number of individuals turned away each month, number of survivors helped) from transition houses to senior management to help inform strategies that address performance shortfalls. Our analysis of turn-away rates at the Ministry-funded transition houses found 18% of turn-aways that occurred between April 2023 and March 2024 resulted from capacity issues.

¹ www150.statcan.gc.ca/n1/daily-quotidien/241024/dq241024b-eng.htm (2 March 2025).



- Rationalize its funding provided to each transition and second-stage house. The Ministry could not explain why funding levels differed between transition houses across the province. For example, transition houses in Regina (WISH) and Swift Current have the same number of beds at 14, but funding levels differed by over \$200,000 for 2023–24. Funding levels were also not based on the extent of survivors served.
- Make information about its licensing and funding process more accessible for potential new transition house operators. We found one instance of a transition house in operation since October 2023 without an approved licence from the Ministry because it does not receive any Ministry funding.

Effectively supporting individuals leaving interpersonal violence through transition spaces, helps ensure survivors can live in a safe household, retain or access employment, and have consistent access to childcare and/or education for children.

2.0 INTRODUCTION

Interpersonal violence is the intentional and unlawful use of physical force or power, threatened or actual that either results in, or has a high likelihood of, injury, death, psychological harm, or deprivation. It relates to family, partner, and community violence (e.g., shootings in public places, such as at schools and on streets).²

The Ministry provides financial assistance to three program areas that support the provision of spaces for individuals leaving interpersonal violence:

- **Transition Houses:** provide short-term emergency safe shelter for up to 90 days and offer support services available 24/7 for individuals (typically 18 years of age and older) with or without children leaving circumstances of violence and abuse
- **Second-Stage Housing:** provides shelter for a period of up to two years as well as intervention and counselling support services focused on independent living skills for individuals with or without children leaving circumstances of violence and abuse (often utilized after transition houses)
- **Enhanced Residential Homes:** provide short-term emergency safe shelter for a short-term period and support services for individuals and their children with issues beyond family violence including addictions, mental health concerns, and/or homelessness

Our audit focused on transition houses and second-stage housing. The Ministry provided transition houses \$7.4 million and second-stage houses \$328,000 in 2023–24.

² www.who.int/groups/violence-prevention-alliance/approach (5 November 2024).

2.1 Interpersonal Violence in Saskatchewan

Saskatchewan has one of the highest rates of intimate partner violence in Canada.³

As illustrated in **Figure 1**, Statistics Canada found for every 100,000 people, Saskatchewan had one of the highest rates of intimate partner violence from 2020–23, with only the territories experiencing higher rates.⁴ Saskatchewan experienced 710 police-reported intimate partner violence incidents per 100,000 people in 2023.

Figure 1—Provincial Intimate Partner Violence Rates (police-reported) per 100,000 Population for 2020–23

	2020	2021	2022	2023
Canada	338	347	349	354
Nunavut	5,427	5,318	5,406	5,670
Northwest Territories	3,885	4,187	4,213	4,002
Yukon	1,311	1,479	1,351	1,306
Saskatchewan	765	742	748	710
Manitoba	594	613	631	628
New Brunswick	497	496	445	449
Newfoundland and Labrador	419	425	421	420
Quebec	322	357	369	386
Alberta	397	392	394	385
Nova Scotia	368	349	348	338
British Columbia	324	318	294	288
Prince Edward Island	284	255	258	288
Ontario	242	249	257	269

Source: Statistics Canada, *Trends in police-reported intimate partner violence in Canada, 2023*. The rate of family violence in each province is very similar to that of intimate partner violence. www150.statcan.gc.ca/n1/daily-quotidien/241024/dq241024b-eng.htm (2 March 2025).

Women are considerably more likely to have experienced severe forms of interpersonal violence in their lifetime compared to men, including physical, sexual, and psychological abuse.⁵ Additionally, Indigenous women in Canada are more likely to have experienced interpersonal violence when compared to non-Indigenous women.⁶

2.2 Ministry Role in Providing Safe Spaces

The Ministry of Justice and Attorney General provides financial assistance set out in *The Community Justice Program Regulations* to community justice programs including education, programming, and services with respect to family and interpersonal violence.⁷

³ thestarphenix.com/news/saskatchewan/sask-still-worse-in-canada-for-intimate-partner-family-violence (5 November 2024).

⁴ globalnews.ca/news/3256732/saskatchewan-has-highest-family-violence-rate-among-provinces/ (5 November 2024).

⁵ Government of Canada, *Fact sheet: Intimate partner violence*. canada.ca/en/women-gender-equality/gender-based-violence/intimate-partner-violence.html#toc2 (17 October 2024).

⁶ Ibid.

⁷ *The Community Justice Program Regulations*, s. 2(2)(e).



The Residential Services Act, 2019, gives the Ministry the ability to license and inspect transition houses that it funds.⁸

The Ministry's Community Safety and Well-Being Branch provides funding for community-based organizations that operate interpersonal violence and abuse programs and transition spaces (e.g., women's shelters). It also licenses and inspects transition houses that it funds.

In March 2023, the Ministry announced it would allocate \$876,000 over three years to second-stage housing.⁹ Funding for and approval of second-stage houses occurred through the Ministry's budgetary process. The Ministry expects second-stage houses it has agreements with to provide survivors with counselling, life skills, intervention services, and supports so survivors can learn to live independently.

In 2024–25, the Ministry expected to give \$330,000 to seven second-stage housing shelters. The Ministry also planned to spend \$7.6 million on supporting 12 transition houses in 2024–25.¹⁰

In March 2024, the Ministry internally reported its funding of transition houses helped approximately 1,000 women and 1,200 children leave violence by providing access to secure, safe, confidential accommodations while in crisis.¹¹

2.3 Importance of Providing Safe and Supportive Spaces for Individuals Leaving Interpersonal Violence

Leaving interpersonal violence takes courage; individuals need access to safe spaces and appropriate support services when escaping violence. It is therefore crucial that housing options and support services be available, and in proximity, so that survivors have somewhere safe to go.¹²

Individuals affected by violence can face several barriers preventing them from accessing shelters and transition housing services, including difficulties leaving abusive relationships, inability to access housing or support services provided by shelters or transition houses, or low income.¹³

Research shows that transition spaces are important in mitigating interpersonal violence. Transition houses can help individuals navigate various social services and administrative processes, such as securing financial support and more permanent housing, navigating child custody and childcare, accessing legal services, referrals, counselling, and advocacy, as well as help with providing police statements.¹⁴

⁸ *The Residential Services Act, 2019*, sections 3 and 10 and *The Residential Services Regulations*, section 2-9.

⁹ Saskatoon Star Phoenix, *Saskatchewan spending to build up second-stage shelter capacity*. thestarphoenix.com/news/local-news/saskatchewan-spending-to-build-up-second-stage-shelter-capacity (5 November 2024).

¹⁰ Adapted from Ministry of Justice and Attorney General records.

¹¹ Ibid.

¹² Vecchio, Karen et al. (2019). *Surviving Abuse and Building Resilience—A Study of Canada's Systems of Shelters and Transition Houses Serving Women and Children Affected by Violence*. Ottawa: Author, p. 9.

¹³ Ibid., p. 25.

¹⁴ Grafton, Emily et al. (2023). *Addressing GBV in Saskatchewan through Second Stage Housing: Mitigating Public Policy Deficits to Enhance Safety for Survivors*. Regina: Author, p. 23.

Interpersonal violence generates high costs to human-service systems, workplaces, individuals, and families and has serious health, social, and financial impacts on those directly involved. These impacts can last a lifetime and span generations, leading to intergenerational trauma. Consequences of interpersonal violence include physical injuries (e.g., brain damage, paralysis); psychological injury with the potential to lead to abnormal development or deprivation; infections (e.g., sexually transmitted infections); substance abuse; unintended pregnancy; and significant mental health issues (e.g., depression, suicide).¹⁵

Research conducted in Regina and Saskatoon estimated the financial cost of one domestic violence incident at \$112,000 to the justice, social services, and health systems and to the survivor. In 2018, interpersonal violence was estimated to cost Saskatchewan over \$450 million annually.¹⁶

Effectively supporting individuals leaving interpersonal violence through transition housing to independent living helps ensure survivors retain or access employment, have consistent access to childcare and/or education for children, have access to healthcare or substance use services, and can live in a household free from abuse in a safe community.¹⁷

3.0 AUDIT CONCLUSION

We concluded, for the 16-month period ending July 31, 2024, the Ministry of Justice and Attorney General had, except for the following areas, effective processes to provide transition spaces for individuals leaving interpersonal violence.

The Ministry needs to:

- **Make information about its licensing and funding process more accessible for potential new transition house operators**
- **Rationalize its funding provided to each transition and second-stage house**
- **Periodically inspect transition houses**
- **Verify periodic criminal record checks for staff working in transition and second-stage houses**
- **Determine key performance information needed from transition houses**
- **Analyze and report key information obtained from transition and second-stage houses to determine strategies to address performance shortfalls**

¹⁵ Centers for Disease Control and Prevention (2022). *Fast Facts: Preventing Intimate Partner Violence*, p. 2. www.cdc.gov/intimate-partner-violence/about/?CDC_AAref_Val=https://www.cdc.gov/violenceprevention/intimatepartnerviolence/fastfact.html (10 March 2025).

¹⁶ Saskatchewan Domestic Violence Death Review Report, p. 2. www.saskatchewan.ca/government/news-and-media/2018/may/24/domestic-violence-death-review-report (29 January 2025).

¹⁷ Grafton, Emily et al. (2023). *Addressing GBV in Saskatchewan through Second Stage Housing: Mitigating Public Policy Deficits to Enhance Safety for Survivors*. Regina: Author, p. 5.

**Figure 2—Audit Objective, Criteria, and Approach****Audit Objective:**

To assess the effectiveness of the Ministry of Justice and Attorney General's processes, for the 16-month period ending July 31, 2024, to provide transition spaces for individuals leaving interpersonal violence.

Audit Criteria:

Processes to:

1. Plan for timely access to transition spaces for individuals

- Approve rationale of resources needed for transition spaces
- Select appropriate community-based organizations to provide safe, supportive spaces
- Establish and align service expectations with good practice (safe, culturally appropriate, accessible)
- Set measurable outcomes for evaluating service delivery

2. Use community-based organizations to deliver safe and supportive housing

- Support the use of adequately trained staff to deliver services (e.g., trauma informed, cultural, safety)
- Maintain a safe, accessible environment for individuals to live
- Through partnerships, connect individuals with required supports (e.g., counselling, job agencies, childcare)

3. Monitor and evaluate transition space service delivery

- Monitor community-based organizations in providing safe transition spaces
- Analyze key outcomes (e.g., number of turn-aways, lengths of stay, connections to services) and address areas where performance falls short
- Periodically report key results to interested parties (e.g., senior management)

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 Justice and Attorney General's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined Ministry policies and procedures relating to licensing and funding transition houses to provide transition spaces for individuals leaving interpersonal violence. We interviewed key staff and analyzed data such as the number of spaces in transition houses, and the number of individuals served and turned away. We tested a sample of licence applications to assess whether the Ministry obtained all required information from transition houses. Additionally, we verified transition houses followed up on referrals made on behalf of survivors to external services (e.g., income assistance, housing, addictions treatment). We also used an external 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 Majority of Transition Houses Licensed

The Ministry of Justice and Attorney General established processes to license transition houses in Saskatchewan. We found one instance of a transition house operating without a licence because the Ministry did not fund it.

As defined under *The Residential Services Regulations*, the Ministry requires any community-based organization operating a transition house in the province to be licensed. As of July 2024, the Ministry funded and licensed 11 transition houses across the province (see **Figure 4**). Licences require annual renewal.

If a transition house is located on reserve, it is typically the Federal Government's responsibility to license the home. Additionally, the transition house located in the provincial border community of Lloydminster is licensed by the Alberta Government.

The Ministry expects community-based organizations operating transition houses and seeking funding and licensing from the Ministry to complete and submit a Program Standards Report. This Report is completed as part of an initial licence application and the annual licence renewal process. The community-based organizations self-report relevant information (see **Figure 3**) in the Program Standards Report for Ministry review. We found the information requirements in the Program Standards Report consistent with *The Residential Services Regulations* and good practice.

Figure 3—Program Standards Report Information Requirements

Physical standards

- Location (e.g., accessible to public transportation, parks)
- Required designated areas (e.g., areas for dining, sleeping, and food preparation used only for those purposes)
- Sleeping accommodation (e.g., one client per bed, no more than two adults or four children per bedroom)
- Washroom facilities (e.g., at least one wash basin and toilet for every five clients)
- Exits (e.g., all exits equipped with easy-to-use hardware)
- Accessibility (e.g., no person with a physical disability should be placed in a bedroom above or below ground level)
- Fire inspection report
- Health inspection report
- Insurance coverage (property, automobile, general)

Program standards

- Meals prepared in accordance with Canada Food Guide
- Personal records (e.g., complete records of individual programming for each client)
- Medical treatment (e.g., first aid supplies available)
- Security measures (e.g., fencing, intercom system, cameras, curtains/blinds, exterior lighting)
- Disclosure of communicable illnesses/injuries (e.g., bed bugs, lice, measles)
- Description of training transition house staff received

Source: Adapted from the Ministry of Justice and Attorney General *Protocols for Annual License Approval for Enhanced Residential Service Facilities and Transition Houses in Saskatchewan*.

We tested two transition houses licensed by the Ministry and found both houses submitted information that met Ministry requirements, and the Ministry sufficiently reviewed the submitted information.

We reviewed the list of transition house licences and associated expiry dates and found all were current.

In instances where transition houses do not provide all required information, Ministry staff follow up. We found two instances where transition houses could not obtain a health inspection prior to the deadline for licence renewal (due to wait times for public health inspections). In these instances, the Ministry appropriately issued a temporary licence to allow the transition house to continue to operate while waiting for an inspection.

Temporary licences are shorter term in nature and followed up frequently by the Ministry. At July 2024, the two transition houses were still waiting on health inspections. The Ministry issued these temporary licences in April 2024 with December 2024 expiry. As of January 2025, the Ministry indicated it issued a full licence for one of these transition houses and the other had a new temporary licence as it was still waiting on a health inspection.



We found one instance of a transition house operating without an approved licence because it does not receive any Ministry funding. It has been operating since October 2023.

Given the Ministry does not provide funding to this transition house, there is no legislative requirement for this transition house to be licensed. We found the Provincial Association of Transition Houses (PATHS) website lists this transition house as available to accommodate those leaving interpersonal violence.¹⁸

Without a Ministry-approved licence, an operating transition house may not meet regulatory standards for safety and care, including the standards set out by *The Residential Services Act, 2019*. This could result in a transition house not providing safe and supportive spaces for vulnerable people and children leaving interpersonal violence.

The Ministry does not license second-stage houses as these houses operate in a landlord-tenant type of relationship (i.e., the survivor of interpersonal violence pays rent to the second-stage house operator to occupy a unit). Second-stage houses provide counselling focused on building skills that contribute to independent living. We found this consistent with other jurisdictions and good practice.

As of July 2024, the Ministry funded seven second-stage houses in Saskatchewan.

See **Section 5.0** for a list of all transition houses and second-stage houses operating in the province as of December 31, 2024. Transition houses can be found in 13 communities across the province, with six located in the northern part of the province (e.g., Prince Albert, La Ronge, Black Lake) and seven located in the southern part of the province.

4.2 Accessible Funding and Licensing Information Lacking

The Ministry of Justice and Attorney General does not have an accessible method (e.g., no publicly available information on its website or links to apply) for new transition houses to apply for funding, and thus, a licence.

The Ministry last approved and licensed a new transition house in 2018. Since that time, the Ministry funded 12 transition houses and annually licensed 11 transition houses (i.e., the Alberta Government licenses the transition house in Lloydminster and the Ministry funds a portion). **Figure 4** lists the transition houses the Ministry licensed and/or funded as of July 2024.

Figure 4—Transition Houses Licensed and/or Funded by the Ministry as of July 2024

Community	Transition House	Spaces	2024–25 Funding (\$)
La Ronge	Piwapan Women's Centre	19	309,809
Lloydminster ^A	Lloydminster Interval Home	33	203,562
Melfort	Northeast Outreach & Support Services	21	564,847
Prince Albert	Prince Albert Safe Shelter for Women	26	861,319

¹⁸ The Provincial Association of Transition Houses supports and collaborates with member agencies (e.g., agencies with a mandate to provide services around interpersonal violence, such as operating a transition house or second-stage house) and others to address, prevent, and ultimately eliminate intimate partner and family violence. patherssk.org/philosophy/ (28 January 2025).

Community	Transition House	Spaces	2024–25 Funding (\$)
Saskatoon	Saskatoon Interval House	31	1,170,538
Swift Current	South West Crisis Services	14	484,067
North Battleford	Battlefords Interval House	19	694,432
Moose Jaw	Moose Jaw Transition House	16	600,714
Regina	Regina Transition House	27	935,006
	Wichihik Iskwewak Safe House (WISH)	14	697,476
	YWCA Isabel Johnson Shelter	13	572,854
Yorkton	Shelwin House	15	569,877

Source: Adapted from Ministry of Justice and Attorney General records including transfer agreements with each agency.

^A The Alberta Government licenses the Lloydminster Interval Home and the Ministry provides a portion of the Home's funding.

The Ministry does not have an easily accessible way for new transition houses to apply for licensing and funding. Currently, it relies on potential applicants contacting either the Ministry directly or referred to the Ministry based on inquiries made to other government agencies (e.g., Saskatchewan Housing Corporation). Once in contact, the Ministry provides potential applicants with an information package, which includes a templated Program Standards Report outlining requirements as described in **Section 4.1**.

Between April 2023 and July 2024, just one potential transition house applicant emailed the Ministry to make initial inquiries about licensing in October 2023. As of July 2024, the Ministry had not heard back from this applicant. The Ministry informed the potential transition house it had contacted the right area to apply for a licence but did not receive any further communication. This potential applicant is the unregulated transition house mentioned in **Section 4.1**.

Having a clear and accessible way for potential applicants to apply for funding (and licensing) can assist in providing necessary information to potential applicants sooner. It also removes barriers for organizations attempting to find operating funding for a transition house and can help save time in the application process.

1. **We recommend the Ministry of Justice and Attorney General make information on how to apply for funding and licensing more accessible to potential transition house operators.**

4.3 Agreements Clearly Outline Service Expectations but Clarification Needed for Key Performance Information

The Ministry of Justice and Attorney General uses transfer agreements to adequately outline service expectations, reporting requirements, and funding levels with transition and second-stage houses. However, the Ministry needs to determine key performance information it requires from transition houses so it can monitor service performance.



Transition Houses

Every three years, the Ministry updates its agreements with transition houses. The most recent agreements cover the period 2024–27. We found all 12 transition houses had a signed agreement with the Ministry expecting services to be provided until 2027.

The Ministry enhances its transition housing agreements each time a new agreement is signed. For example, in its latest agreements, the Ministry incorporated new clauses related to reporting child abuse, maintaining survivor confidentiality (e.g., do not use confidential information except to provide services), and providing staff training.

The Ministry uses agreements with transition houses to clearly outline service expectations. Transfer agreements are templated to maintain consistency between agreements. Each transition house must:¹⁹

- Annually renew its licence under *The Residential Services Act*
- Adequately maintain the housing facility
- Have a policy requiring new board members, staff, and volunteers to provide a criminal record check
- Not exceed the capacity noted on the Ministry-approved licence
- Develop and maintain relationships with external service providers (e.g., counsellors, Ministry of Social Services)
- Make efforts to connect survivors with another transition house if at capacity
- Maintain operational data and adequately train staff in using their information system database
- Employ and train qualified staff, including ensuring staff are trained in and practice trauma-informed care²⁰

We assessed the adequacy of these agreements and found them consistent with good practice. We also compared the service expectations in these agreements with legislative requirements (i.e., *The Residential Services Act, 2019*, and Regulations) and found expectations aligned.

Additionally, each transition house sets its own performance outputs and outcomes in the appendices of the transfer agreement. **Figure 5** provides examples of the activities, outputs, and outcomes agreed to by the Ministry and transition houses. There was no consistency in performance outputs and outcomes between transition house agreements. This can make it more difficult for the Ministry to consistently compare transition house performance.

¹⁹ Adapted from Ministry of Justice and Attorney General transfer agreements.

²⁰ Trauma-informed care is a framework where the provider responds appropriately to trauma's impact by emphasizing physical, psychological, and emotional safety for both the provider and survivor in rebuilding a sense of control and empowerment. <https://www.jim.ca/news/trauma-informed-care-builds-resilience-survivors-human-trafficking-violence#:~:text=Trauma%2Dinformed%20care%20is%20a%20hallmark%20of%20effective%20survivor%20engagement.path%20to%20healing%20and%20restoration> (6 November 2024).

Figure 5—Examples of Performance Outputs and Outcomes in Transition House Agreements

Activities / Inputs	Outputs	Outcomes
24-hour emergency safe shelter	<ul style="list-style-type: none"> Number of people and families housed in shelter Number of Emergency Intervention Orders (EIO)^A secured 	<ul style="list-style-type: none"> Increasing safety for families experiencing interpersonal violence Increased access to basic needs (food, shelter) Increased stabilization (urgent physical and mental health needs) Increased knowledge of resources and rights
Non-clinical supports including: <ul style="list-style-type: none"> 24-hour Crisis Line Accompaniment, transportation and facilitating access, referrals, and transition to appropriate follow-up care or services Crisis intervention—immediate, short-term help Advocacy 	<ul style="list-style-type: none"> # of calls to 24-hour crisis line # of trained volunteers responding to crisis line # of calls to attend (support at) the hospital # of individualized case plans # of survivors assisted to access law enforcement # of survivors assisted with court processes # of survivors assisted with medical appointments # of referrals/connections to external agencies 	<ul style="list-style-type: none"> Reducing immediate risk of harm Increased understanding of legal rights, medical procedures, and support resources Improved strategies to cope with distress and trauma symptoms Increased access to necessary medical examinations, legal consultations, or police interviews Enhanced sense of safety and support

Source: Adapted from the Ministry of Justice and Attorney General transfer agreements with transition houses.

^A An EIO is a court order containing conditions that may provide for the survivor's immediate protection including ordering the suspected abuser not to talk to or contact the survivor or family through any form of communication; immediate right of survivor to stay in their home without the suspected abuser being there; direct a police officer to remove the suspected abuser from the home. EIOs are a component of Saskatchewan's *Victims of Interpersonal Violence Act*.

While **Figure 5** shows transition houses developed several outputs and outcomes, it would be beneficial if the Ministry and transition houses focused efforts on the key performance information the Ministry really wants from each transition house. For example, we would expect each transition house would track and report on number of survivors helped, number of turn-aways per month, and extent of services provided to survivors, which was not provided by all transition houses.

Having excessive and/or inconsistent key performance information increases the risk that transition houses use resources to track and report on information that is not providing value to the Ministry.

2. We recommend the Ministry of Justice and Attorney General determine key performance information required from transition houses.

Second-stage Houses

For the seven second-stage houses, the Ministry signed its first agreements with them in August 2023 which expire in March 2026.

We assessed second-stage house agreements and found service expectations consistent with good practice. Second-stage houses provide housing intervention and counselling support services for people with children leaving circumstances of violence and abuse.



Supportive programming is provided to residents of the second-stage houses that focuses on building skills which contribute to independent living.

Second-stage houses can also set performance outputs and outcomes. Examples of outputs established by second-stage houses include:

- Number of families housed
- Percentage of survivors attending one-on-one counselling sessions
- Number of referrals to external resources (e.g., mental health and addictions services, legal services)
- Percentage of women attending financial literacy and budgeting programs

We found these performance outputs focused on the main areas the Ministry needs reported to it.

Establishing adequate service expectations with transition and second-stage houses clearly outlining what is expected of operators allows the Ministry to evaluate the performance of transition and second-stage houses. Obtaining key performance information also enables the Ministry to determine whether funding provided to deliver services to survivors of interpersonal violence achieves the results intended.

4.4 Rationale Lacking for Funding

While transfer agreements set out annual funding, the Ministry of Justice and Attorney General has not rationalized its funding levels for transition or second-stage houses.

During transfer agreement negotiations (i.e., every three years), the Ministry and transition houses agree on funding levels for the next three years. Typically, this funding is similar to the prior agreement with economic factors considered (e.g., inflation).

Annually, during its own internal budgeting process, the Ministry requests approval from Cabinet for funds for transition houses. Cabinet may approve an increase during its budget considerations. If Cabinet grants an increase in funds, the Ministry applies the increase consistently across all transition houses by amending the appendix of the transfer agreement (e.g., each transition house gets a 3% increase regardless of whether they are operating with a surplus or deficit).

We found the Ministry's funding to transition houses increased by 12% in the past six years, from \$6.82 million in 2018–19 to \$7.66 million in 2024–25. Management indicated these funding increases were due to increased economic factors.

We expected the Ministry to have rationale for the funding levels provided to transition houses (e.g., per bed funding rate). For example, **Figure 4** shows that transition houses in Regina (WISH) and Swift Current have the same number of beds at 14, but funding levels differed by over \$200,000 for 2024–25. The Ministry could not explain why funding levels differed.

We anticipated funding for northern transition houses may be higher than southern locations due to cost-of-living differences. Consequently, we analyzed the Ministry's funding using a dollar-per-space formula and found wide-ranging funding variations. In 2023–24, transition house funding averaged \$34,895 per space (ranging from \$15,039 for a transition house in northern Saskatchewan [i.e., La Ronge] to \$51,113 for a transition house in southern Saskatchewan [i.e., Regina]) and an average of \$4,289 per survivor served (ranging from \$980 at the La Ronge transition house to \$6,666 at the Regina transition house).

Second-stage houses receive less funding than transition houses. As with transition houses, the Ministry did not have documented rationale for the funding levels provided to second-stage houses.

Without detailed funding analysis, the Ministry is unable to rationalize why a transition house with less spaces or fewer individuals served may receive more funding than a transition house with more spaces or more individuals served. This lack of analysis may lead to some overfunded transition spaces while others struggle to meet survivor needs.

3. We recommend the Ministry of Justice and Attorney General rationalize funding provided to community-based organizations operating transition and second-stage houses.

4.5 Regular Inspections of Transition Houses Required

The Ministry of Justice and Attorney General does not conduct regular inspections of transition houses as permitted under *The Residential Services Act*, and associated Regulations. Instead, it relies on transition houses' self-reporting of compliance with expected requirements.

The Ministry told us it requires its staff to visit each transition house twice annually. These visits do not cover what would be expected in an inspection (e.g., completed checklist confirming whether legislative requirements are actually met—see **Figure 3**).

Through discussions with transition house staff and review of Ministry staff calendars, we verified at least one visit to each transition house occurred in 2023–24. Ministry staff confirmed that these visits used to be regulatory but have since changed to be more focused on relationship management (e.g., having meetings offsite with the Executive Director of the transition house to discuss programming and any concerns).

Figure 3 outlines the requirements of *The Residential Services Regulations* that transition houses must annually self-report during licensing to the Ministry. Ministry staff should perform periodic (i.e., at least annual) inspections to verify the accuracy of information reported by transition houses. For example, confirm security measures are in place and working, and appropriate sleeping accommodations are provided.



Previously, Ministry staff would verify transition house spaces met minimum requirements established in *The Residential Services Regulations* (e.g., would measure rooms to ensure space met requirements). However, since spaces do not typically change size (i.e., unless renovation occurs), staff visits now focus on pressures the community-based organizations face and programming offered to survivors.

Not having Ministry staff physically observing whether transition houses meet established requirements (e.g., legislative requirements) and whether they deliver proper services, increases the risk that transition houses are not providing survivors with safe, supportive housing options when leaving interpersonal violence.

4. We recommend the Ministry of Justice and Attorney General periodically inspect transition houses to verify compliance with established requirements.

4.5.1 Safe Transition House Spaces Provided for Survivors

We visited two different types of transition houses (a single detached house converted into a transition house and a building combining both a homeless shelter and transition house). Both provided survivors with a well-maintained common space (e.g., TV room, reading room) and individual bedrooms that incorporated the minimum requirements outlined in *The Residential Services Regulations* (e.g., closet or wardrobe, bed, chair, bedding).

In addition to well-maintained spaces, the transition houses we visited included several precautions to keep survivors safe. The converted transition house included a fence (to keep children safe while playing in the yard), security cameras both inside and outside of the property, and entry through one door (allowing staff to see who entered and exited the house). The transition house in the shared building included an intercom (where residents and visitors spoke to staff before gaining access to the floor), and security cameras in common spaces throughout the floor.

4.5.2 Validation of Transition House Staff Training Required

Agreements between the Ministry of Justice and Attorney General and transition houses state staff must have minimum training requirements (e.g., database training, trauma-informed care training). However, there is no mechanism for the Ministry to verify that transition house staff attended required training.

During the annual licensing renewal process, the Ministry requires transition houses to report both mandatory and non-mandatory staff training offered (e.g., mandatory training can include CPR and first aid, non-mandatory may include cultural sensitivity training).

Figure 6 provides examples of training attended by transition house staff during 2023–24 based on transition house annual 2023–24 licence renewal forms.

Figure 6—2023–24 Training Attended by Transition House Staff

Training / Certification	Purpose
CPR / First Aid	Related to immediate assistance in a medical emergency
Occupational Health and Safety (OH&S)	Related to the safety, health, welfare, and wellbeing of people at their workplace

Training / Certification	Purpose
Critical Incident Reporting	Related to reporting actual or alleged events that create the risk of serious harm to the health or welfare of individuals receiving services
De-escalating potentially violent situations	Communication strategies to prevent or defuse potentially violent situations
Reconciliation – Calls to Action	Culturally appropriate training when survivors self-declare as Indigenous
Safe Talk	Four-hour training that equips people to be more alert to someone suicidal and better able to connect them with further help
Applied Suicide Intervention Skills Training (ASIST)	Two-day interactive workshop in suicide first aid
Mandt	Comprehensive, integrated approach to preventing, de-escalating, and, if necessary, intervening when an individual's behaviour poses a threat of harm to themselves and/or others
Naloxone	Training tool on identifying opioid drug poisoning (overdose), and how to respond with a naloxone kit

Source: Adapted from information provided by transition houses and the Ministry of Justice and Attorney General.

While the Ministry expects transition house staff to receive certain training throughout the year (e.g., trauma-informed care) as outlined in its funding agreements, it does not verify all staff complete training at each transition house. For example, the Ministry could review supporting documentation (e.g., certificates of achievement, attendance records) showing whether staff attended the reported training sessions when conducting periodic inspections—see **Recommendation 4**.

Our review of mid-year and year-end reports submitted by transition houses in 2023–24 found only one out of 12 transition houses reported trauma-informed training as mandatory for staff, with at least one staff member having attended training during the year. If staff are not appropriately trained in trauma-informed care (i.e., how to speak to survivors who experienced trauma), it increases the risk of re-traumatizing survivors during interactions with staff.

Verifying transition house staff receive trauma-informed training can help transition houses better support survivors in addressing both immediate and long-term challenges and create an environment conducive to healing and recovery.

The Ministry's agreements with second-stage houses do not include minimum training requirements for staff. We find this reasonable because second-stage housing staff would have minimal interaction with survivors (e.g., fix repairs needed in units).

4.6 Verification of Periodic Criminal Record Checks Needed

The Ministry of Justice and Attorney General's agreements with transition and second-stage houses state that board members, staff, and volunteers must submit a criminal record check. However, the Ministry neither verifies criminal record checks for staff working at houses upon initial licensing nor does it require proof of periodic ongoing criminal record checks.

We found one instance where a long-term employee at a transition house did not have a criminal record check on file.



Transfer agreements also state transition and second-stage houses must have criminal record checks for new employees and board members. The Ministry requires transition and second-stage houses to establish a policy for the frequency of criminal record check updates. For the three transition houses we tested, each had different requirements for criminal record checks.

In one instance, the transition house required staff to provide an annual declaration that no changes occurred to their criminal record or, if there were changes, outline the charges against them. In another, the transition house requires staff to submit updated criminal record checks every three years. The final transition house only required staff to submit criminal record checks prior to employment beginning and not periodically. It was at this transition house that we found one employee, who had been with the organization for several decades, and did not have a criminal record check on file.

The Ministry could review that required criminal record checks exist during its periodic inspections (see **Recommendation 4**).

Not obtaining criminal record checks from transition house staff could increase the risk to resident safety if a staff member has a criminal record, particularly one related to violence. The Ministry regularly confirming staff at transition and second-stage houses have criminal record checks supports a safe space for survivors.

5. We recommend the Ministry of Justice and Attorney General verify completion of periodic criminal record checks for people working with survivors of interpersonal violence living in transition and second-stage houses.

4.7 Reported Information Requires Analysis

While the Ministry of Justice and Attorney General's reporting requirements for transition houses are consistent with good practice, we found information reported by transition houses not always accurate. The Ministry needs to continue working with transition houses to improve the quality and accuracy of information reported.

The Ministry's agreements with transition houses contain an appendix, which sufficiently outlines the frequency and reporting requirements transition houses must meet. This includes:

- **Monthly statistical summary:** transition houses report on turn-away statistics (including a break down of reasons for turning away survivors).
- **Mid-year outcomes and financial summary:** by November 15 each year, transition houses must report against established performance outcomes like improvement strategies to cope with distress and trauma symptoms and report on actual expenditures compared to budget. The Ministry includes an adequate template for reporting in its agreement.
- **Year-end outcomes and financial summary:** by May 31 each year, transition houses must report the final outcomes and actual expenditures compared to budget. The Ministry includes an adequate template for this reporting in its agreement.

- **Audited financial statements:** within two months of the transition house's fiscal year end, it must submit audited financial statements to the Ministry.

The Ministry uses a tracking sheet to ensure transition houses meet all reporting requirements. We tested two transition houses and found the Ministry received the reporting information as required. We found Ministry staff followed up (e.g., via email) when transition houses did not submit required reporting by the established deadline.

While reporting templates and frequency are consistent with good practice, we found the Ministry does not sufficiently analyze the accuracy or reasonableness of reporting.

The Ministry informed us that it also performs information checks on two different transition houses annually (i.e., physically comparing information reported to the Ministry by the transition house in its monthly statistical reporting to data tracked by the transition house); however, it was unable to provide evidence of these checks occurring. For example, we expected the Ministry to keep documentation (e.g., completed checklists, notes, findings, reports) of these information checks showing Ministry staff confirmed turn-away information reported by transition houses matched the monthly statistical reporting submitted. However, the Ministry did not have any records supporting these information checks occurred.

Transition houses use both manual (e.g., logbook) and IT systems to track information reported. Our review of the information the transition houses provided to the Ministry found inconsistencies in the reported information (e.g., total turn-aways reported did not match the breakdown report indicating reasons for turn-aways, report showed identical detailed statistical information two months in a row). The Ministry could review the accuracy of reported information during its periodic inspections (see **Recommendation 4**) or conduct further analysis to determine where errors may exist that need addressing (see **Recommendation 6**).

Obtaining complete reports and analyzing them can help the Ministry to identify emerging trends or specific needs in the community that enables proactive responses to changing circumstances.

The Ministry's agreements with second-stage houses included the same reporting requirements as transition houses. We could not examine information reported by second-stage houses or analyzed by the Ministry as reporting was not due until November 2024 (this includes information related to connecting survivors to appropriate supports).

4.8 Transition Houses Connect Survivors to Appropriate Supports

The Ministry of Justice and Attorney General appropriately set formal expectations for transition houses and second-stage houses to provide survivors with internal services (e.g., group sessions) and to refer survivors to necessary external service providers (e.g., Ministry of Social Services for income assistance). We found transition houses connect survivors to appropriate supports.

Survivors leaving situations of interpersonal violence can call the 24-hour crisis line of the transition house in their area (see **Section 5.0** for a list of transition houses across the province). The transition house asks a series of questions to determine whether the



survivor meets the mandate (i.e., is experiencing interpersonal violence) to receive services from the transition house. If the transition house has space, it will direct the survivor where to go. If the transition house is at capacity, it works with the survivor to find another space (i.e., at a different transition house or a different community-based organization such as a homeless shelter).

During the first 48 hours of a survivor arriving at a transition house, staff complete a survivor intake form, obtaining key information about the survivor, as well as their children and their abuser. Transition house staff also identify what services the survivor would benefit from receiving prior to departure.

Figure 7 outlines both the internal services and external referrals available to survivors.

Figure 7—Internal Services and External Referrals for Survivors

Internal Services	External Referrals
<ul style="list-style-type: none">• Crisis intervention• Clinical counselling• Case planning• Safety planning• Educational sessions—individual and group (e.g., healthy relationships)• Transportation	<ul style="list-style-type: none">• Salvation Army (e.g., furniture)• Mental health and addictions services• Police (to report interpersonal violence)• Housing• Jordan's Principle (e.g., speech therapy)^A• Legal services (e.g., Saskatchewan Legal Aid Commission, family law)• Ministry of Social Services (income assistance)• Healthcare providers (e.g., dentist)

Source: Adapted from certain transition house records.

^A Jordan's Principle makes sure all Indigenous children living in Canada can access the products, services and supports they need, when they need them. Funding can help with a wide range of health, social and educational needs. [sac-isc.gc.ca/eng/1568396042341/1568396159824](https://www.sac-isc.gc.ca/eng/1568396042341/1568396159824) (12 November 2024).

In addition to providing internal services, transition houses offer specific cultural requirements (e.g., dietary restrictions, customs). For Indigenous survivors, transition houses provide space for smudging rituals and provide access to Elders.

We tested 10 survivor files from three transition houses and found transition houses provided access to internal services and made appropriate referrals to external service providers for all services identified during survivor intake. We found one instance where staff offered a survivor access to internal services, but the survivor declined. We also found transition houses regularly followed up with external service providers on referrals made when timely access to services was not provided (e.g., low-income housing).

Connecting survivors of interpersonal violence with needed supports both internally and externally (through referrals) provides survivors with comprehensive, trauma-informed care that helps to rebuild lives, promotes safety, and fosters economic independence.

4.9 Analysis Needed to Determine Service Improvements

While the Ministry of Justice and Attorney General requires transition and second-stage houses to report key information throughout the year, it does not analyze these reports to determine whether transition houses need to make service improvements.

Good practice would have the Ministry use information reported by transition and second-stage houses to determine whether gaps exist in services provided by transition and second-stage houses and expectations in the agreements are met. For example, if the Ministry identifies a large number of youths turned away at certain transition houses, the Ministry could recommend the transition houses apply for an exemption to allow 16- and 17-year-olds to reside at the houses or identify areas of the province with higher demand.²¹

The Ministry told us it does not formally document its analysis of key performance outcomes because Ministry staff constantly communicate with transition and second-stage houses. Therefore, the Ministry assumes any concerns identified by operators in mid-year and year-end reporting (e.g., insufficient funding) would already be known to the Ministry by way of its constant communication.

Additionally, the Ministry acknowledges that transition houses are still working on creating accurate, improved reporting due to the new requirements in its 2024–27 transfer agreements. The Ministry expects transition houses to have meaningful reporting available to the Ministry by 2027—see **Recommendation 2** about determining and obtaining key performance information.

Our analysis of turn-away rates at Ministry-funded transition houses found that 18% of turn-aways that occurred between April 2023 and March 2024 resulted from capacity issues. The majority of turn-aways related to other reasons such as the individual not meeting the transition house’s mandate or having more complicated issues like substance abuse.

We acknowledge just because people and their children are turned away from a transition house, does not mean they must return home to their abuser. Transition houses at capacity can reach out to another transition house in proximity, use hotels, or reach out to other community-based organizations (e.g., homeless shelters). However, this highlights the need for the Ministry to conduct its own analysis to identify trends (e.g., areas of the province experiencing higher capacity pressures) and discuss results with interested parties (e.g., Provincial Association of Transition Houses) to develop solutions.

As of July 2024, the Ministry performed minimal reporting to senior management or to the public on transition houses and second-stage houses. For example, it provided information to management on the number of transition houses funded and amount of funding provided in 2019. As the Ministry works with transition houses to improve reporting accuracy and starts to conduct appropriate analysis, we would expect the Ministry to begin reporting key information to senior management about transition houses and second-stage houses (e.g., turn aways, serious incidents, rationalized funding).

Periodic analysis of turn-away rates and other key performance information and reporting results to senior management can help the Ministry identify trends or specific needs in the community and support proactive responses to changing circumstances.

6. We recommend the Ministry of Justice and Attorney General analyze and report key performance information including turn-away statistics for transition and second-stage houses to determine strategies to address shortfalls.

²¹ Transition houses must apply to the Ministry of Justice and Attorney General to receive an exemption allowing 16- and 17-year-olds who are seeking shelter for themselves without parental supervision. These transition houses must have processes in place to provide age-appropriate support and supervision (e.g., curfew, age-appropriate boundaries).



4.10 Serious Incidents Required to be Reported for Transition Houses

In its Program Standards Report that transition houses complete as part of the annual licence renewal process, the Ministry of Justice and Attorney General appropriately outlines the requirement for transition houses to report serious incidents.

The Program Standards Report requires transition houses to report:

- Emergency first aid administered and instances of serious illness or injury to any survivor
- Whether the transition house has a critical incident policy in place
- Incidents of child abuse or neglect (reported to the Ministries of Justice and Attorney General and Social Services)

Expecting transition houses to report serious incidents to the Ministry allows it to adequately address and respond to serious incidents.

For the period April 2023 to July 2024, no serious incidents were reported to the Ministry by transition houses. For the three transition houses we visited, we verified no serious incidents that required reporting occurred.

5.0 TRANSITION HOUSES AND SECOND-STAGE HOUSES IN SASKATCHEWAN AS OF DECEMBER 31, 2024

Community	Shelter Name	Transition House or Second-Stage House	Phone Number
North Battleford	Battlefords Interval House ^A	Transition	306-445-2742
Saskatoon	Saskatoon Interval House ^A	Transition	306-244-0185
	YWCA Saskatoon Turning Points ^C	Transition (Enhanced Residential)	306-244-2844
	Adelle House ^B	Second-Stage	306-668-2761
	Turning Points ^B	Second-Stage	306-244-2844
Regina	Regina Transition House ^A	Transition	306-569-2292
	YWCA Isabel Johnson Shelter ^{A, B}	Transition and Second-Stage	306-525-2141
	Wichihik Iskwewak Safe House ^{A, B}	Transition and Second-Stage	306-543-0493
	Sakeenah	Transition	1-888-671-3446 Ext 141
	SOFIA House ^B	Second-Stage	306-565-6060
Moose Jaw	Moose Jaw Transition House ^A	Transition	306-693-6511
Black Lake	Ts'ekwi K'oni Koe ^D	Transition	306-439-2777

Community	Shelter Name	Transition House or Second-Stage House	Phone Number
La Ronge	Piwapan Women's Centre ^A	Transition	306-425-4090
	Sapohetwin House ^B	Second-Stage	306-425-3900
Meadow Lake	Waskoosis Safe Shelter ^D	Transition	306-236-5570
Prince Albert	Prince Albert Safe Shelter for Women ^{A, B}	Transition and Second-Stage	306-764-7233
	YWCA Prince Albert ^C	Transition (Enhanced Residential)	306-763-8571
Melfort	Northeast Outreach & Support Services ^{A, B}	Transition and Second-Stage	306-752-9455
Lloydminster (Alberta)	Lloydminster Interval Home (SPARK Foundation of Lloydminster) ^B	Transition	780-875-0966
Yorkton	Shelwin House ^A	Transition	306-783-7233
	Project Safe Haven ^D	Transition	306-782-0676
Fort Qu'Appelle	Qu'Appelle Haven Safe Shelter ^D	Transition	306-332-6882
Swift Current	Southwest Crisis Services ^A	Transition	306-778-3386

Source: Adapted from Provincial Association of Transition Houses and Services of Saskatchewan. pathssk.org/get-help-now/ (12 November 2024).

^A The Ministry of Justice and Attorney General licenses and funds these transition houses.

^B The Ministry provides funding to these second-stage houses and one transition house.

^C The Ministry classifies these organizations as Enhanced Residential Homes and provides funding.

^D These organizations are run by First Nations and are under Federal Government jurisdiction.

6.0 SELECTED REFERENCES

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Chapter 6

Saskatchewan Health Authority—Delivering Opioid Addiction Treatment Services

1.0 MAIN POINTS

In 2023, 341 people died from opioid drug toxicity in Saskatchewan. Opioids, when used correctly, can be effective medication for acute or chronic pain relief. However, they come with significant risks such as dependence, addiction, overdose, and death.

The Saskatchewan Health Authority budgeted \$4.6 million in 2024–25 for outpatient clinics providing Opioid Agonist Therapy (OAT) and Rapid Access to Addictions Medicine (RAAM) services to clients with opioid use disorder. These clients may also be referred to inpatient services for treatment in a structured, substance-free, live-in environment.

We audited the Saskatchewan Health Authority's processes to deliver opioid addiction treatment services and found it had effective processes, except where it needs to:

- Clearly communicate opioid addiction treatment services available in the province. We found the Government's websites about opioid use disorder and treatment services difficult to navigate, and the Authority lacked information in local facilities (e.g., shelters) about its available treatment services. Lack of sufficient communication can prevent individuals and their families from finding appropriate help and resources when needed.
- Analyze the supply and demand for opioid addiction treatment services across the province to reduce risks to not having services available to clients where and when needed. Differences in prescriber availability within the Regina and Saskatoon OAT programs highlight the need to understand factors possibly contributing toward Regina clients waiting fewer days to receive treatment than in Saskatoon.
- Implement standardized approaches (e.g., work standards, central IT system) for its opioid addiction treatment services to standardize treatment practices and facilitate data collection to make informed operational decisions.
- Offer OAT medication to clients with opioid use disorder during detox services to decrease risks of relapse, illness, or death.
- Complete opioid withdrawal assessments before prescribing OAT medication and provide timely treatment (initial and follow-up) to clients receiving outpatient opioid addiction treatment services.
- Consistently complete discharge/transfer plans for clients receiving inpatient opioid addiction treatment services and provide to community case managers to support recovery and reduce risk of relapse.
- Analyze and report on key performance metrics for its opioid addiction treatment services to assess impact (e.g., rates of patients continuing treatment) and improve client outcomes (e.g., clients reporting improved quality of life).



2.0 INTRODUCTION

Under *The Provincial Health Authority Act*, the Saskatchewan Health Authority is responsible for planning, organizing, delivering, and evaluating healthcare services within the province, including opioid addiction treatment services.

Opioids are a type of medication prescribed for acute pain (e.g., after surgery, for broken bones, burns) and sometimes for chronic pain (lasting longer than three months).¹ When used properly, opioids can help relieve pain. However, anyone who uses opioids, whether obtained by prescription or illegally, is at risk of dependence, overdose, and death. In 2023, the Coroners Service reported 341 people died from opioid drug toxicity in Saskatchewan.²

Using opioids long-term can lead to physical dependence (i.e., the body requires a specific dose of a particular opioid to prevent withdrawal symptoms such as nausea, vomiting, anxiety).³ Opioid use disorder (i.e., addiction) is where individuals find it hard to control the use of opioids—it is a problematic pattern of repeated use significantly affecting an individual's function at work, home, or school. Opioid use disorder is a treatable chronic disease.⁴

Opioid use disorder can be managed by using medication combined with counselling and behaviour therapies. Opioid Agonist Therapy (OAT) is a medication-assisted treatment for people with opioid use disorder to reduce their cravings for opioids and prevent withdrawal symptoms. OAT is typically provided in conjunction with provider-led counselling, substance-use monitoring (e.g., urine screening), and referrals to other clinical treatments as required (e.g., psychologists). OAT medications (like suboxone and methadone) can stabilize the cycle of intoxication and withdrawal as well as reduce opioid cravings.⁵

2.1 Authority-Operated Opioid Addiction Treatment Services in Saskatchewan

As of May 2024, the Saskatchewan Health Authority operated 13 OAT outpatient programs (in 11 communities) throughout the province with over 85 prescribers (i.e., physicians, nurse practitioners) providing treatment to over 4,600 clients.⁶ Individuals can access outpatient OAT programs such as through physician referrals, emergency department visits, community program (e.g., shelters) referrals, and walk-ins.⁷

¹ www.saskhealthauthority.ca/your-health/conditions-illnesses-services-wellness/all-z/opioid-stewardship-program/what-are-opioids (16 October 2024).

² Saskatchewan Coroners Service, *Drug Toxicity Deaths, Saskatchewan, 2016 to 2025*, p. 4. publications.saskatchewan.ca/#/products/90505 (18 March 2025). The Coroners Service reported 175 confirmed deaths involving opioid drugs in 2024 but had yet to conclude on 110 death investigations as of March 2025.

³ www.saskhealthauthority.ca/your-health/conditions-illnesses-services-wellness/all-z/opioid-stewardship-program/what-are-opioids (16 October 2024).

⁴ www.saskhealthauthority.ca/your-health/conditions-illnesses-services-wellness/all-z/opioid-stewardship-program/opioid-use-disorder (19 March 2025).

⁵ Opioids affect the part of the brain that controls breathing, so when a person takes too much of an opioid, breathing slows or stops. Suboxone, taken in pill form, is the trade name for buprenorphine/naloxone. Buprenorphine is a long-acting, synthetic opioid that produces sufficient opioid effects to help people with opioid use disorder to discontinue use without experiencing withdrawal symptoms. Naloxone is added to buprenorphine to deter injection use. Methadone is a long-acting, synthetic opioid that prevents withdrawal, decreases cravings, and blocks euphoria produced by short-acting opioids.

⁶ Adapted from information provided by the Saskatchewan Health Authority. The province's first OAT clinics opened in 1997 (Regina, Saskatoon, and Prince Albert).

⁷ Outpatient treatment services do not require an overnight stay at a treatment facility—it can be a standalone option for someone with lower risk substance use or it can be part of a long-term treatment program.

The Authority also has Rapid Access Addiction Medicine (RAAM) outpatient clinics located in four communities.⁸ Counsellors at these clinics provide quick access to care for those struggling with substance use disorder, including to opioids, by connecting clients to appropriate community healthcare providers (e.g., physicians, nurses, addiction counsellors) for ongoing care and support.

Clients can also be referred to inpatient treatment services for addictions, including opioid use disorder. These services provide time-limited treatment in a structured, substance-free, live-in environment. Individuals accessing these services may be clients with more complex and/or chronic substance use (e.g., use multiple substances) and where outpatient treatment services may not have been effective.^{9,10} At October 2024, the Authority operated 12 inpatient addiction treatment facilities across Saskatchewan where it directly provided treatment services to clients.

See **Figure 3** for more details about the Authority's outpatient and inpatient services across the province.

The Authority also provides funding to service providers (e.g., community-based organizations) providing inpatient mental health and addictions services in 21 facilities across the province (e.g., Pine Lodge Addiction Recovery in Regina, Possibilities Recovery Centre in Saskatoon)—these facilities were not within our audit scope as they are not operated by the Authority.

In 2024–25, the Saskatchewan Health Authority budgeted over \$306 million on mental health and addictions services, including \$4.6 million specifically related to OAT and RAAM clinics across the province.¹¹

2.2 Importance of Opioid Addiction Treatment Services

Opioids are causing a growing number of overdoses and deaths in Canada. The Government of Canada views this trend as a national public health crisis.

In Canada, almost 51,000 apparent opioid toxicity deaths were reported between January 2016 and September 2024. On average, 21 deaths and 15 opioid-related poisoning hospitalizations per day occurred during this period across Canada.¹²

Consistent with other jurisdictions, 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.^{13,14} The Saskatchewan Coroners Service tracks the number of opioid toxicity deaths. As shown in **Figure 1**, from 2018–24, the number of confirmed opioid toxicity deaths has risen significantly, peaking in 2023 with 341 deaths.

⁸ The province's first RAAM clinic opened in 2019 (Prince Albert).

⁹ www.saskatchewan.ca/residents/health/accessing-health-care-services/mental-health-and-addictions-support-services/addictions-treatment (19 March 2025).

¹⁰ Inpatient addiction treatment facilities accept clients addicted to various substances. These facilities tend to treat more clients with alcohol or crystal meth addictions than clients with opioid use disorder.

¹¹ Adapted from information provided by the Saskatchewan Health Authority.

¹² health-infobase.canada.ca/substance-related-harms/opioids-stimulants/ (19 March 2025).

¹³ Government of Saskatchewan, *Saskatchewan's Action Plan for Mental Health and Addictions 2023–2028*, p. 4.

¹⁴ Fentanyl is a very potent opioid pain reliever typically used in a hospital setting to help control severe pain. Fentanyl is 20 to 40 times more potent than heroin and 100 times more potent than morphine—making the risk of accidental overdose very high. Fentanyl is often added to other illegal drugs without people knowing.

**Figure 1—Saskatchewan Coroners Service Confirmed Opioid Toxicity Deaths 2018–24**

	2018	2019	2020	2021	2022 ^A	2023 ^A	2024 ^A
Saskatchewan Toxicity Deaths	114	123	257	316	279	341	175

Source: Saskatchewan Coroners Service, *Drug Toxicity Deaths, Saskatchewan, 2016 to 2025*, p. 4. publications.saskatchewan.ca/#/products/90505 (18 March 2025).

^A Statistics for 2022, 2023, and 2024 are preliminary until the Saskatchewan Coroners Service has concluded on all death investigations.

Of the 175 accidental opioid toxicity deaths in Saskatchewan confirmed by the Coroners Service in 2024, the data showed:

- 100 (57%) were male
- 75 (43%) were female
- 97 (55%) were Indigenous
- 136 (78%) were aged 20–49
- 108 (62%) involved fentanyl

The impact of opioid use disorder extends beyond the individual, affecting friends and family who may experience emotional and financial stress as a result.

Societal costs are also significant. In 2020, the overall cost of substance use in Canada was \$49.1 billion, with \$7.1 billion attributed to opioids. Costs include lost productivity, healthcare (e.g., hospitalizations, emergency department visits, paramedic services), criminal justice (e.g., policing, courts, correctional services), and other direct costs such as fire damage and social assistance.¹⁵

Without effective processes to deliver opioid addiction treatment services, people with opioid use disorder are at an increased risk of overdose or death.

3.0 AUDIT CONCLUSION

We concluded, for the 12-month period ended December 31, 2024, the Saskatchewan Health Authority had, other than the following areas, effective processes to deliver opioid addiction treatment services in Saskatchewan.

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**
- **Implement standardized approaches (e.g., work standards, IT system) for its opioid addiction treatment services**

¹⁵ www.csuch.ca/substance-use-costs/current-costs/ (7 November 2024).

- Offer OAT medication to clients with opioid use disorder during detox services
- Complete opioid withdrawal assessments before prescribing OAT medication and provide timely treatment to clients receiving outpatient opioid addiction treatment services
- Consistently complete discharge/transfer plans for clients receiving inpatient opioid addiction treatment services
- Analyze and report on key performance information related to delivering opioid addiction treatment services

Figure 2—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Saskatchewan Health Authority had effective processes, for the 12-month period ended December 31, 2024, to deliver opioid addiction treatment services in Saskatchewan.

Audit Criteria:

Processes to:

1. **Make opioid addiction treatment services accessible**
 - Make individuals aware of opioid addiction treatment services (e.g., how to access, where to access, options available)
 - Determine supply and demand for opioid addiction treatment services
 - Address barriers (e.g., language, cultural, transportation) to accessing opioid addiction treatment services
2. **Provide appropriate opioid addiction treatment services to clients**
 - Provide services that meet acceptable standards (e.g., evidence based, culturally relevant, qualified staff)
 - Use standardized tools (e.g., forms, guidance) to assess the needs of clients
 - Deliver suitable and timely treatment (i.e., initial, interim, follow-up)
3. **Evaluate performance of opioid addiction treatment services**
 - Analyze key performance information (e.g., wait times, service utilization) and make adjustments where necessary
 - Periodically report results to senior management, the public, and partners (e.g., Ministry of Health)

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 Saskatchewan Health Authority's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management and an independent consultant. Authority management agreed with the above criteria.

We examined the Authority's policies and procedures, websites, and other key documents related to delivering opioid addiction treatment services. We also interviewed key Authority staff and visited four outpatient and two inpatient facilities providing services to clients. We tested a sample of client files to assess opioid addiction treatment services delivered. In addition, we used an independent consultant with subject matter expertise in the area to help us identify good practice and assess the Authority's processes.



4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Clear Communication About Opioid Addiction Treatment Services Needed

The Saskatchewan Health Authority does not clearly communicate opioid addiction treatment services available in the province to the public.

The Authority provides both outpatient and inpatient services to assist those with opioid use disorder. **Figure 3** provides details about these services available across the province.

Figure 3—Saskatchewan Health Authority Opioid Addiction Treatment Services

Type of Service	Opioid Treatment Service Description	Hours and Location
Outpatient Services		
Opioid Agonist Therapy (OAT) Programs	<p>Direct clinical and counselling services for opioid use disorder available at clinics by walk-in or appointment</p> <p>Therapy provided includes a combination of medication, counselling, and other community supports (e.g., Elders)</p>	<p>Hours vary by location Closed on weekends</p> <p>Located in:</p> <ul style="list-style-type: none">• Kamsack• Kindersley^C• La Loche• La Ronge• Meadow Lake• Moose Jaw• North Battleford• Prince Albert• Regina• Saskatoon• Swift Current• Yorkton
Rapid Access Addiction Medicine (RAAM) Clinics	<p>Walk-in service</p> <p>Direct services include quick diagnosis and short-term treatment of alcohol and substance use disorders (including opioid use disorder), counselling, and community supports (e.g., housing, income assistance)</p> <p>Opioid use disorder clients may transition to OAT programs for ongoing therapy</p>	<p>Hours vary by location Closed on weekends</p> <p>Located in:</p> <ul style="list-style-type: none">• North Battleford• Prince Albert• Regina• Saskatoon
Inpatient Services		
Addictions Brief and Social Detox Centres^A	<p>Offers social detox with case management, including goal setting and treatment planning</p> <p>Social detox is a recovery-based program focusing on the management of physical withdrawal symptoms while engaging in the recovery process (usually about a one week stay)</p>	<p>Open 24/7</p> <p>Located in:</p> <ul style="list-style-type: none">• La Ronge (social detox only)• Meadow Lake (social detox only)• Prince Albert• Regina• Saskatoon

Type of Service	Opioid Treatment Service Description	Hours and Location
Addictions Treatment Centres^B	<p>Typically four to six-week addictions treatment programs</p> <p>Provides services, such as group-based programming, through understanding of addiction and recovery to help individuals struggling with substance abuse</p>	<p>Clients admitted on weekdays (clients stay at facility)</p> <p>Located in:</p> <ul style="list-style-type: none"> • Île-à-la Crosse/La Loche (Family Health Unit) • North Battleford (Hopeview Recovery Centre) • Prince Albert (Family Treatment Centre) • Saskatoon (Calder Centre)

Source: Adapted from information provided by the Saskatchewan Health Authority.

^A Brief detox is an alternative to overnight incarceration or admission to emergency rooms. It is a safe place to stay for a short period of time (one-night stay) to recover from intoxication or drug abuse. Clients can self-refer to brief detox by walk-in or phone. Our audit did not assess processes within brief detox given its limited impact on long-term opioid addiction recovery.

^B The Saskatchewan Health Authority also provides funding to service providers (e.g., community-based organizations) providing inpatient mental health and addictions services in 21 facilities across the province—these facilities were not within our audit scope. Information about inpatient addiction treatment centres in Saskatchewan can be found at www.saskatchewan.ca/residents/health/accessing-health-care-services/mental-health-and-addictions-support-services/addictions-treatment#inpatient-services (24 March 2025).

^C The Saskatchewan Health Authority added an OAT program in Kindersley, effective September 2024.

The Authority uses its website, along with the Government of Saskatchewan's website, to inform individuals about opioids, opioid use disorder, and opioid addiction treatment services. We found these websites difficult to navigate, which may result in unnecessary complications for someone searching for where and how to get help for opioid use disorder (e.g., clinic name, location, contact information, operating hours).

We reviewed websites maintained in other jurisdictions (e.g., Alberta, British Columbia, Nova Scotia) and found their websites provide easily accessible information about opioid addiction treatment services within their provinces. For example, their websites included information about different treatment options (e.g., virtual OAT, mental health services), clinic details (e.g., hours of operation, location, phone numbers), helplines, and online appointment booking.

In addition, we found the Authority did not use formal communication methods (e.g., pamphlets, posters) within local facilities (e.g., shelters, emergency rooms) to make individuals aware of available opioid addiction treatment services. However, we found some clinics periodically met with community-based organizations to increase awareness of the opioid addiction treatment services available within a community, such as presenting on understanding opioids or on outpatient programs like OAT or RAAM.

A lack of clear and easily accessible information about available opioid addiction treatment options can prevent individuals and their families from finding appropriate help and resources when needed. Not knowing how or where to get help can lead to untreated opioid use disorder, possibly resulting in increased societal harms (e.g., accidental deaths).

- 1. We recommend the Saskatchewan Health Authority provide clear and easily accessible information to the public about opioid addiction treatment services available in the province.**



4.2 Supply and Demand of Opioid Addiction Treatment Services Not Analyzed

The Saskatchewan Health Authority does not analyze the provincial supply and demand for opioid addiction treatment services to determine whether services are appropriately located.

The Ministry of Health is responsible for providing the Authority with funding to operate its opioid addiction treatment services. To assist with understanding baseline demand, the Authority provides the Ministry with quarterly wait-time reports for the four most active OAT programs (Kamsack, Prince Albert, Regina, and Saskatoon).¹⁶ For example, all four programs had a combined average client wait time of 4.5 days in June 2024. However, we found the quarterly reports unreliable due to errors and inconsistencies—see **Section 4.11** for our analysis of these reports.

The Authority separates the operational responsibility for its opioid addiction treatment services across the province between two units (i.e., Mental Health and Addictions Services and Primary Health Care) and it does not have a central IT system associated with addictions treatment. Having decentralized services with client data maintained in multiple IT systems limits the Authority's ability to have aggregate and comparable data for assessing supply and demand for the addiction treatment services it provides.

We visited six addictions treatment facilities and found staff address fluctuations in demand for services on an ad hoc basis. To address changes in demand, staff consider reallocating existing funding within their budgets or communicate with Authority management about needs for further resources (e.g., additional staff, physical space to accommodate more clients). For example, we found one facility formally requested a social worker position to assist clients receiving addiction treatment services—the facility hired a temporary social worker in 2024.

As the Authority did not analyze supply and demand for opioid addiction treatment services across the province, we analyzed available data to identify circumstances that may warrant further analysis by the Authority. Overall, we found most opioid overdose hospitalizations and drug toxicity deaths occur in Saskatoon and Regina. Accordingly, we found it reasonable for the Authority to have varied opioid treatment services (i.e., outpatient and inpatient) in these communities.

However, we identified the following examples of other circumstances illustrating the need for the Authority to further analyze supply and demand for outpatient opioid addiction treatment services:

- The Authority's OAT programs in Saskatoon (1,856 clients), Prince Albert (1,024 clients), and Regina (860 clients) served about 80% of the Authority's active opioid clients at May 2024. These three communities also had the most opioid medication prescribers among the Authority's 11 communities with OAT programs.

¹⁶ Wait times represent the number of days from a new client's initial point of contact with an OAT program to the date of their first treatment.

As we describe in **Section 4.11**, our testing of client files found those clients tested that started or restarted OAT in 2024 had to wait an average of 1.75 days in Regina and 4.75 days in Saskatoon between their initial contact with an OAT program and their first appointment with a prescriber. We found that while Regina had more prescribers than Saskatoon (23 compared to 18), prescribers within the Saskatoon OAT program had more total weekly hours available for clients than prescribers in Regina (49 hours compared to 20 hours). Differences in prescriber availability within the Regina and Saskatoon OAT programs highlights a need for further data analysis (e.g., number of clients, number of prescribers, hours available for clients, wait times) to understand factors possibly contributing toward Regina clients waiting fewer days to receive treatment than in Saskatoon.

- Lloydminster and Estevan are two communities with a higher number of average drug toxicity deaths (average deaths of almost nine and three per year, respectively) between 2022 and 2024 that do not have OAT programs in their communities. Certain communities with OAT programs like Meadow Lake and North Battleford had fewer drug toxicity deaths, suggesting their OAT programs may benefit their population. The Authority may want to conduct further analysis to determine whether Lloydminster and Estevan may benefit from having OAT programs available.

Lack of analysis of supply and demand for opioid addiction treatment services increases the risk of the Authority not having services available to clients where needed. This increases the risk of clients not receiving timely treatment—untreated opioid use disorder can result in hospitalization or death.

2. We recommend the Saskatchewan Health Authority analyze provincial supply and demand for its opioid addiction treatment services.

4.3 Barriers to Accessing Opioid Addiction Treatment Services Identified and Actioned

The Saskatchewan Health Authority identified barriers to accessing opioid addiction treatment services in the province and had reasonable actions to address barriers within their control.

Through a review of its outpatient opioid treatment programs in May 2024, the Authority identified barriers to effective opioid addiction treatment. We found the Authority's clinics also used client surveys and feedback forms to help identify barriers to accessing addiction treatment services specific to their clients.

Figure 4 sets out key barriers the Authority identified, along with examples of actions taken to address them. For example, the Authority identified an opportunity to explore using virtual OAT treatment and expects to start piloting this treatment approach in June 2025.

**Figure 4—Key Barriers to Accessing Outpatient Opioid Addiction Treatment**

Barrier	Examples of Actions to Address Barrier
Lack of clinical space (clinics are small and often housed within existing healthcare facilities, such as hospitals)	Exploring the use of virtual OAT programs—the Authority indicated it expects to start a related pilot program in June 2025
Lack of clinic resources (e.g., funding, vacant positions)	Funding requests submitted to management of the Authority or the Ministry of Health for additional resources Partner with community-based organizations, where available, to provide support services (e.g., housing, income assistance)
Client transportation to clinics	Partner (Indigenous Services Canada) provides transportation services for Kamsack OAT clients living on-reserve Exploring the use of virtual OAT programs

Source: Adapted from information provided by the Saskatchewan Health Authority.

Virtual OAT is used in other jurisdictions (e.g., Alberta) and would enable clients to receive treatment remotely (e.g., over the internet) to improve access for clients living in remote areas or who have difficulty arranging transportation to appointments. Virtual services would also help alleviate concerns for clinics operating in small spaces, as fewer clients may need to physically visit clinics. However, the Authority's implementation of virtual OAT can also create new barriers for clients, such as lack of access to technology (e.g., smartphones, internet) to connect with virtual services. Additionally, while virtual OAT may expand clients' access to prescribers, it may not reduce transportation barriers for all clients (e.g., those in rural areas needing access to pharmacies for administration of OAT medication). The Authority needs to consider how to mitigate such barriers when implementing virtual OAT, such as partnering with community-based organizations (e.g., shelters), where available, to help provide clients with access to technology.

The Authority also identified the inability to consistently communicate with clients (e.g., booking appointments, follow-up) as a treatment barrier. However, this barrier is outside of the Authority's control, as clients or potential clients may be transient or not have access to a phone. We found the Authority mitigated this barrier by having clinics in more accessible locations within a community (e.g., near shelters, in hospitals, along bus routes) where clients can check-in more readily.

Our discussions with staff at inpatient clinics identified similar barriers, such as lack of client transportation and an inability to consistently communicate with clients. We found inpatient clinics took reasonable actions to address these barriers (e.g., accessibly located in their community, communicating with other service providers to contact clients).

Identifying and taking action to address barriers to treatment improves the Authority's ability to provide accessible and timely opioid addiction treatment services.

4.4 Opioid Addiction Treatment Standards Vary with Multiple IT Systems Used

The Saskatchewan Health Authority's opioid addiction treatment services are not centrally managed across the province and different IT systems are used to maintain medical records for clients, which can impact the Authority's ability to make informed operational decisions. The Authority is working toward standardizing processes as part of a provincial OAT program by 2028.

The Authority separates the operational responsibility for its opioid addiction treatment services across the province. Its Mental Health and Addictions Services unit is responsible for opioid addiction treatment in Regina and Saskatoon, while responsibility for these services in northern and rural Saskatchewan belongs to the Authority's Primary Health Care unit.

Additionally, each of the Authority's outpatient opioid addiction treatment facilities maintain their own work standards guiding the services they provide to clients (e.g., intake assessments, treatment plans). Having separate work standards for facilities providing similar services can lead to inconsistent service delivery and increased administrative burden on staff to maintain the standards.

Our review of work standards for three outpatient opioid treatment facilities we visited found the standards did not always align with good practice (i.e., College of Physicians and Surgeons of Saskatchewan's *Opioid Agonist Therapy Standards and Guidelines for the Treatment of Opioid Disorder*). While we found one facility's standards aligned with the Guidelines, two of the facilities' standards did not include guidance about clients' continuum of care (i.e., referrals to other services) as expected.

Additionally, our comparison of the standards between the three facilities found some inconsistencies. For example, one facility's standards did not outline requirements associated with assessing clients' opioid withdrawal symptoms, whereas the other facilities did. One of these other facilities also had a more detailed work standard (i.e., providing staff with detailed treatment guidance depending on a client's opioid withdrawal score).¹⁷

Authority management indicated it expects to develop a provincial OAT program—including work standards applying to all facilities by 2028.

Additionally, we found each of the three outpatient opioid facilities we visited used a different IT system to maintain medical records for their clients. Maintaining medical records within multiple IT systems limits the Authority's access to comparable and timely data. For example, use of multiple IT systems can complicate the Authority's ability to accumulate data for analyzing key performance information (e.g., wait times) or changes in demand for services (e.g., trends associated with clients accessing opioid treatment services).

¹⁷ Opioid withdrawal assessments provide a score by assessing a client's level of opioid withdrawal to determine the right time to start the client on medication. Assessments also help physicians determine the stage or severity of opiate withdrawal and assess the level of physical dependence on opioids. Assessments rate items such as sweating, restlessness, resting pulse rate, tremors, pupil size, anxiety or irritability, and bone or joint aches.



Without provincial standards, there is an increased risk of the Authority providing inconsistent treatment services to clients. Additionally, having one IT system for delivering opioid addiction treatment services would enable the Authority to have a complete picture of opioid addiction treatment services throughout the province.

3. We recommend the Saskatchewan Health Authority implement standardized approaches (e.g., work standards, IT system) for its opioid addiction treatment services across the province.

4.5 Appropriate Space Provided for Treatment Services

The Saskatchewan Health Authority has appropriate space at its facilities (outpatient and inpatient) to provide opioid addiction treatment services to its clients.

The Saskatchewan Alcohol and Drug Services Program Guidelines sets out criteria for providing adequate space for provision of treatment services at inpatient facilities. For example, the Guidelines require:

- Private individual counselling space
- Private space to accommodate group activities
- Fully accessible space for persons with physical impairments
- Waiting and/or client lounge space
- Separate washrooms for staff and clients
- Separate treatment and administrative space

While specific guidelines do not exist for outpatient facilities, good practice recommends outpatient facilities are accessible, have appropriate space (i.e., privacy), easy patient flow, and a welcoming reception and waiting area (i.e., non-stigmatizing).

We visited four outpatient and two inpatient facilities and found the Authority provided appropriate space for opioid addiction treatment services that met the key components of the Guidelines and good practice (e.g., separate offices for addiction counsellors, private rooms for medical assessments). We also found during site visits that the Authority maintains culturally safe environments (e.g., access to Elders, smudge rooms).

Having appropriate space for opioid addiction treatment services helps ensure clients feel safe and will participate in the treatment process.

4.6 Standards Established for Outpatient Treatment Services, But Withdrawal Assessments Performed Inconsistently

The Saskatchewan Health Authority does not consistently assess clients' opioid withdrawal symptoms prior to prescribing OAT medication.

Outpatient clinics use a multidisciplinary approach that includes healthcare professionals such as physicians, registered nurses, registered psychiatric nurses, addiction counsellors, and social workers to provide opioid addiction treatment services to clients.

Outpatient opioid addiction treatment services are guided by the College of Physicians and Surgeons of Saskatchewan's *Opioid Agonist Therapy Standards and Guidelines for the Treatment of Opioid Disorder* and Saskatchewan's *Opioid Substitution Therapy: Guidelines for Addiction Counsellors*.

The Guidelines set out key assessments and tests healthcare staff must complete before prescribing clients' OAT medications (e.g., suboxone, methadone).¹⁸

See **Figure 5** for the key assessments and the purpose of each assessment.

Figure 5—Key Assessments Required Before Prescribing OAT Medications

Assessment Type	Purpose
Intake assessment	To collect information about the effect of drug use on a client's life and to identify strengths that can provide a foundation for recovery. The comprehensive intake assessment includes information such as medical history, mental health (including suicidal ideation), substance use history, social issues (e.g., living arrangements), and legal issues.
Urine drug test	To analyze a client's urine for the presence of medications and illicit drugs. OAT medications can potentially interact with a variety of other medications. Unmanaged drug-to-drug interactions may cause preventable illness, hospitalization, and death.
Opioid withdrawal assessment	To assess a client's level of opioid withdrawal to determine the right time to start the client on medication. The assessment also helps physicians determine the stage or severity of opiate withdrawal and assess the level of physical dependence on opioids. The assessment rates items such as sweating, restlessness, resting pulse rate, tremors, pupil size, anxiety or irritability, and bone or joint aches.

Source: Adapted from College of Physicians and Surgeons of Saskatchewan, *Opioid Agonist Therapy Standards and Guidelines for the Treatment of Opioid Disorder*.

We tested 30 client files and found staff completed intake assessments, as well as urine drug tests, for all clients prior to physicians prescribing OAT medication. However, we did not find evidence of staff completing opioid withdrawal assessments for 16 clients. Our further review of these clients' files did not identify any resulting complications associated with their OAT medications.

¹⁸ Suboxone is the trade name for the buprenorphine/naloxone product and is taken in pill form. Buprenorphine is a long-acting, synthetic opioid that produces sufficient opioid effects to allow clients with opioid use disorder to discontinue use of opioids without experiencing symptoms of withdrawal. Naloxone is added to deter injection use. Methadone is a long-acting, synthetic opioid that prevents withdrawal, decreases cravings, and blocks euphoria produced by short-acting opioids.



Not consistently performing and documenting opioid withdrawal assessments limit healthcare staffs' ability to determine a client's level of opioid dependence to help determine the right time to start a client on medication. For example, administering suboxone medication too early may induce precipitated withdrawal symptoms (rapid and intense onset of withdrawal symptoms).

4. We recommend the Saskatchewan Health Authority consistently assess opioid withdrawal symptoms before prescribing Opioid Agonist Therapy (OAT) medication to clients receiving outpatient opioid addiction treatment services.

4.7 Outpatient Treatment Services Not Always Timely

The Saskatchewan Health Authority does not consistently provide timely outpatient opioid addiction treatment services (initial and follow-up) to clients with opioid use disorder.

When staff at an outpatient facility assess a client as having opioid use disorder, good practice recommends the client have access to a healthcare professional (physician, nurse practitioner) to be prescribed OAT medication within a maximum of three days of the assessment.¹⁹

Physicians and nurse practitioners are given approval by their respective governing bodies (i.e., College of Physicians and Surgeons of Saskatchewan, College of Registered Nurses of Saskatchewan) before they are able to prescribe OAT medication to clients.

Once clients receive a prescription for OAT medication, the College of Physicians and Surgeons of Saskatchewan's *Opioid Agonist Therapy Standards and Guidelines for the Treatment of Opioid Disorder* expect healthcare staff to reassess clients as follows:

- Within three days of the first dose of suboxone to determine whether withdrawal symptoms persist, and the dose requires adjustment
- At least once a week during the first 14 days of prescribing methadone to assess possible methadone toxicity

During our testing of 30 client files, we found:

- The average wait time to see a healthcare professional for an OAT medication prescription was 3.5 days in 2024. However, two outpatient facilities had average wait times of 4.0 and 4.75 days, which is beyond the recommended good practice of three days.
- Healthcare staff (e.g., physicians, nurses) did not reassess 11 clients within prescribed timeframes. For example, staff provided one client with a six-month supply of methadone but had not scheduled follow-up appointments during this time to assess the effects of treatment (e.g., elimination of opioid cravings, management of side effects). Our further review of these clients' files did not identify any resulting complications associated with their OAT medications.

¹⁹ Health Quality Ontario, *Quality Standards, Opioid Use Disorder—Care for People 16 Years of Age and Older*, p. 6.

- All healthcare professionals who prescribed OAT medication were approved to do so by their respective governing body.

Not providing treatment (i.e., seeing a physician to have a prescription for OAT medication) within three days delays the ability for a client to start the recovery process and long waits increase the risk a client will not return to the clinic. Not reassessing clients after a first dose as required by the Guidelines increases the risk that clients' response to the medication is not monitored and treatment is not adjusted as necessary.

5. We recommend the Saskatchewan Health Authority provide timely outpatient opioid addiction treatment services (initial and follow-up) to clients with opioid use disorder.

4.8 Referrals Provided to Other Treatment Services

The Saskatchewan Health Authority's staff at outpatient opioid addiction treatment facilities refer clients to other treatment services (e.g., inpatient treatment facilities, income assistance) to help address other areas of concern (e.g., housing, mental health) in clients' lives.

The College of Physicians and Surgeons of Saskatchewan's *Opioid Agonist Therapy Standards and Guidelines for the Treatment of Opioid Disorder* encourage staff to consider client referrals to other treatment services, based on individual needs, alongside opioid addiction treatment services. For example, other treatment services may include:

- Individual/group counselling
- Referrals to community-based services
- Social needs assistance (e.g., employment, housing)

The Guidelines also state a client's decision to decline such treatment, or the absence of the available treatment should not preclude or delay treatment of opioid use disorder.

During our testing of 30 client files, we found 12 clients had referrals to other services such as detox, 28-day inpatient treatment facilities (e.g., Pine Lodge—a community-based organization), and to psychiatrists. We also found staff offered other wraparound services (e.g., help clients apply for income assistance, look for jobs). We also found all clients had access to addiction counsellors during treatment at the outpatient facilities.

Additionally, we found staff at outpatient facilities coordinated other treatment services for their clients. For example, in one facility, an obstetrician-gynecologist visited the facility once a month to provide PAP smears (screening procedure for cervical cancer) to its female clients. Another facility provided their staff a compilation of all necessary resources (e.g., housing resources, pregnancy supports, cultural supports, justice supports, employment supports) to help them provide standardized and similar information to their clients.



Providing clients with other available treatment services and supports to address other areas of concern (e.g., housing, mental health) may lead to more successful treatment outcomes.

4.9 Inpatient Standards Established for Treatment Services, But Discharge Plans Lacking

The Saskatchewan Health Authority does not consistently complete discharge/transfer planning for clients receiving inpatient opioid addiction treatment services.

The Saskatchewan Alcohol and Drug Services Program Guidelines set out a minimum standard of care for inpatient addiction treatment facilities to ensure service quality is consistently delivered across the province. For example, the Guidelines require facilities to document:

- Basic client information (e.g., name, address, date of birth, referral source, previous involvement in recovery programs) at admission
- Client history (e.g., substance use, medical/psychiatric, family/interpersonal, legal)
- Individualized client plan (e.g., strengths and needs to be addressed during recovery, short- and long-term goals, results and outcomes) periodically reviewed by the client and inpatient facility case manager
- Detoxification program (e.g., types of services provided, medical examination and supervision, referral to post-detox services)
- Discharge/transfer planning (e.g., evaluation of client's progress toward recovery outcomes, plan for aftercare/ongoing recovery, review with client's community case manager)

We tested files for six inpatient clients with opioid use disorder and found the Authority maintains appropriate documentation of the requirements set out in the Guidelines (e.g., client history, medical examinations, establishment of recovery goals), except for discharge/transfer planning. One inpatient facility did not maintain evidence of discharge/transfer planning for two of three client files tested from that facility. We did not see evidence of evaluation of the client's progress toward recovery, a plan for aftercare, or involvement of the client's community case manager before discharge.

Discharge/transfer planning encourages a collaborative approach between the client, the inpatient facility case manager, and the community case manager to support a client's successful long-term recovery. Lack of planning for discharge from inpatient addiction treatment for opioid use disorder can leave clients unsupported on their recovery journey, increasing their risk of relapse.

6. We recommend the Saskatchewan Health Authority consistently complete discharge/transfer plans for clients receiving inpatient opioid addiction treatment services.

4.10 Not Consistently Providing Detox Medications

The Saskatchewan Health Authority did not consistently provide OAT medications to clients with opioid use disorder attending inpatient social detox facilities.

Good practice recommends individuals with opioid use disorder not be offered withdrawal management (i.e., detox) alone.²⁰ Research shows clients going through detox without transitioning to an OAT program may experience increased rates of relapse, lower rates of retention in treatment, and higher rates of illness, death, and other adverse events.

We tested six clients with opioid use disorder who attended an inpatient treatment facility for social detox services and found four were not receiving OAT medication while in social detox. While these clients received medical assessments prior to admission to the inpatient facility, we found facility staff did not offer OAT medication as an option for these clients.

Not providing OAT medications to clients with opioid use disorder while receiving detox services increase their risk of relapse, illness, or death.

7. We recommend the Saskatchewan Health Authority offer Opioid Agonist Therapy (OAT) medications to clients with opioid use disorder while receiving social detox services.

4.11 Opioid Treatment Information Not Analyzed

The Saskatchewan Health Authority does not analyze and report sufficient information to determine whether it is effectively delivering opioid addiction treatment services in the province. The Authority should establish key performance indicators (e.g., number of clients receiving OAT each month, client satisfaction) to assess its services provided to clients.

The Authority's outpatient and inpatient facilities track various ad hoc information about opioid addiction treatment services, but staff track information inconsistently between facilities. For example:

- One OAT program tracks and summarizes the number of new starts and restarts each month but does not analyze the information. For example, the number of new clients went from a high of 78 in July 2024 to a low of 32 in September 2024. We found no analysis of the results. Another OAT program did not analyze or summarize data about its monthly client numbers.
- One inpatient facility in Regina set a 70% occupancy rate target and monitored progress against the target. At November 2024, it was meeting its target with an occupancy rate of 72.8%.

²⁰ Canadian Research Initiative in Substance Matters. *Update to the National Guideline of the Canadian Research Initiative in Substance Matters for the Clinical Management of Opioid Use Disorder*, pp. 24–25. crism.ca/wp-content/uploads/2024/11/2024-Update-to-CRISM-Update-to-National-OD-Guideline-20241111.pdf (18 March 2025).



- One inpatient facility in Saskatoon tracked its wait list each day, broken down by male and female. At December 12, 2024, there were 104 individuals on the wait list (70 female, 34 male) for social detox. Other inpatient facilities do not track wait lists at this level of detail.

We found each facility uses the information collected for its own internal purposes—the information is not reported to senior management and the Authority does not use it to assess performance of its opioid addiction treatment services across the province, such as whether its services meet client demand (see **Section 4.2** for lack of analysis of provincial supply and demand for opioid addiction treatment services).

Each quarter, the Authority provides the Ministry of Health with wait-time reports for the four most active OAT programs (Kamsack, Prince Albert, Regina, and Saskatoon). See **Figure 6** for the wait-time results (for new clients waiting for first treatment) reported to the Ministry of Health at June and September 2024.

Figure 6—OAT Wait Times (in Days) at June and September 2024^A

OAT Program	June 2024	September 2024
Kamsack	12.6	1.0
Prince Albert	0	0
Regina	2.0	2.0
Saskatoon	0.8	4.7

Source: Adapted from the Saskatchewan Health Authority's quarterly wait-time reporting provided to the Ministry of Health.

^A Wait times represent the number of days from a new client's initial point of contact with an OAT program to the date of their first treatment.

However, we found the reports unreliable as we found errors and inconsistencies. For example:

- One program calculated wait times using business days rather than calendar days (as recommended by good practice) and did not report the actual wait time (i.e., rounded up wait time).
- The reports only consider new starts—they do not also consider wait times for clients restarting their OAT treatments. Some clients may restart treatment after an extended period has elapsed (e.g., up to six months). The Authority uses the same intake process for clients regardless of whether they are a new client or someone restarting their OAT treatments.
- The reports included an inaccurate total wait time for the Authority. For example, in June 2024, it did not include the correct wait time for Saskatoon (i.e., 0.8 days instead of 3.4 days) and noted the wait time for the four facilities was 17.45 days (the sum of each facility's wait time), instead of 4.5 days (the average of the facilities' wait times).

The Ministry of Health noted it uses the quarterly reports to help it establish a baseline for future service decisions. Inaccurate reporting could affect future decisions on service delivery.

Good practice recommends clients wait no more than three days between initial client contact with an OAT facility to first appointment with a prescriber (physician, nurse practitioner). During our testing of client files, for clients that started or restarted OAT in 2024, we found clients waited an average of 3.5 days (Kamsack: 4 days, Regina: 1.75 days, Saskatoon: 4.75 days).

Other than some OAT facilities, we found the Authority does not assess performance of its other opioid addiction treatment services—such as monitoring wait times for other outpatient services (e.g., Rapid Access to Addiction Medicine) or inpatient services.

We also found the Authority does not track, analyze, or report other key information to senior management related to delivering opioid addiction treatment services in the province.

Good practice recommends collection, analysis, and reporting of additional key performance information to measure the effectiveness of the Authority's delivery of opioid addiction treatment services. See **Figure 7** for key performance indicators the Authority may consider analyzing and reporting to senior management and the Ministry of Health. Having one IT system could help the Authority collect appropriate data for making decisions about opioid addiction treatment services in the province (see **Section 4.4**).

Figure 7—Potential Key Performance Indicators Related to Opioid Addiction Treatment Services

Performance Indicator	Importance of Indicator
Number of individuals entering the health system with opioid use disorder	Provides a baseline for assessing how many clients with opioid use disorder access OAT (and how many people with opioid use disorder are left untreated).
Number of clients receiving OAT each month ^A	Increasing availability of OAT represents an essential component of a comprehensive health system response to toxic drugs.
Number of clients receiving OAT for the first time ^A	The number of clients receiving OAT for the first time helps describe improved OAT access for people who may not have been previously offered treatment.
Percentage of clients continuing OAT for 12 months ^A	Clients who continue with OAT (or take it consistently without interruption) experience improved health outcomes, including reductions in toxic drug-related poisoning.
Wait time for access to outpatient and inpatient clinics	Wait lists or wait times help assess ability to meet client demand for services.
Client satisfaction (e.g., percentage of clients receiving treatment for opioid use disorder who reported improved quality of life and functional outcomes such as return to work and/or work retention) ^B	Centralized process to collect and report client satisfaction surveys can help assess client services and outcomes.

Source: Office of the Provincial Auditor of Saskatchewan.

^A British Columbia Ministry of Mental Health and Addictions, *Building a Mental Health and Substance Use System of Care—Data Snapshot (September 2024)*. www2.gov.bc.ca/assets/gov/health/mental-health/building_a_mental_health_and_substance_use_system_of_care_snapshot.pdf (20 March 2025).

^B Examples of indicators associated with client satisfaction taken from quality standards developed by Health Quality Ontario at www.hqontario.ca/portals/0/documents/evidence/quality-standards/qs-opioid-use-disorder-clinician-guide-en.pdf (24 March 2025).



Once the Authority determines its key performance indicators for analysis and reporting to senior management, it should consider what information, if any, to report publicly. As referred to in **Figure 7**, we found examples of another jurisdiction (i.e., British Columbia) reporting publicly about information it monitors in relation to OAT programs.

Without consistently tracking, analyzing, and reporting key information, the Authority is unable to sufficiently analyze trends and assess whether its opioid addiction treatment services meet clients' needs and have an impact.

8. We recommend the Saskatchewan Health Authority consistently track, analyze, and report key performance information related to delivering opioid addiction treatment services in the province.

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Chapter 7

Trade and Export Development—Monitoring International Trade Offices

1.0 MAIN POINTS

Since 2020, the Ministry of Trade and Export Development established nine international trade and investment offices (trade office) 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. Saskatchewan's total export value reached over \$45 billion in 2024.¹

In 2024–25, the Ministry employed 31 individuals directly involved in its trade offices' operations, including staffing three to four people at each of its international trade offices. The Ministry expected to spend \$9.4 million directly related to trade office operations in 2024–25.

Trade offices support the regions they operate in. We found, for the five-year period from 2018 to 2023, regions where Ministry trade offices operated generally showed significant increases in the value of Saskatchewan's trade exports (e.g., exports to the European Union region increased by 261%).

We audited the Ministry of Trade and Export Development's processes to monitor its trade offices. At January 31, 2025, we found it had effective processes, except the Ministry needs to:

- Strengthen how it evaluates trade office success by establishing targets for its key performance indicators to drive expected results and by measuring satisfaction (e.g., surveys) of all parties working with its trade offices. For example, setting annual targets for new foreign investments or expansions can help trade offices measure their performance and impact, as well as clarifies accountability and focus for trade office staff.
- Enhance its public reporting on trade office performance. We found the Ministry periodically reports some trade office activity through news releases and quarterly reports; however, good practice expects public reporting on results of achieving key performance indicators that outline targeted and actual results. Sufficient public reporting helps Saskatchewan residents to understand the role, impact, and economic benefits of trade offices and whether the Ministry's trade office investments achieve expected results.

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

¹ www150.statcan.gc.ca (14 April 2025).



2.0 INTRODUCTION

The Economic and Cooperative Development Act assigns responsibility to the Ministry of Trade and Export Development to develop Saskatchewan's economy, including coordinating and implementing policies and establishing partnerships with businesses, entrepreneurs, investors, and all levels of government.²

Investment, referring to foreign direct investment, occurs when a company in one country invests in business in another country. Trade refers to the goods Saskatchewan exports to other jurisdictions. Both investment and trade benefit Saskatchewan as they create opportunities for economic growth and access to greater markets resulting in new business, more jobs, infrastructure development, and new technologies.

2.1 Saskatchewan's Trade Offices

Since 2020, the Ministry of Trade and Export Development established nine trade offices to attract foreign direct investment and promote trade efforts to grow Saskatchewan's exports and economy. **Figure 1** outlines the location of each trade office and date established.

Figure 1—Listing of Trade Office Locations and Date Established

Location	Date Established
New Delhi, India	September 2020
Singapore	September 2020
Tokyo, Japan	September 2020
Shanghai, China	February 2021
Dubai, United Arab Emirates	August 2021
Ho Chi Minh City, Vietnam	August 2021
London, United Kingdom	August 2021
Mexico City, Mexico	August 2021
Berlin, Germany	January 2023

Source: Adapted from Orders in Council for the Ministry of Trade and Export Development.

Saskatchewan's trade offices have responsibility for:³

- Diversifying markets and facilitating connections between Saskatchewan businesses and foreign buyers
- Encouraging greater foreign direct investment in Saskatchewan
- Providing an advantage to provincial exporters by having people on the ground who understand the business environment and can assist in navigating foreign rules and regulations
- Promoting Saskatchewan priorities and economic sectors to foreign businesses and governments

² *The Economic and Cooperative Development Act*, sections 8 and 9.

³ Government of Saskatchewan, *Saskatchewan's Growth Plan – The Next Decade of Growth 2020–2030*, p. 14.

The Ministry's International Office Branch has 31 individuals directly involved in the trade offices' operations (see **Figure 2** for a summary of key staff positions). Each trade office has a managing director and two or three locally engaged support staff.

Figure 2—Key Trade Office Staff Positions, Responsibilities, and Location

Position	Responsibility	Location
Executive Director	Oversees entire International Office Branch	Regina
Director	Oversees three trade offices each	Regina or Saskatoon
Managing Director	Responsible for advancing Saskatchewan's interests by promoting the province and developing relationships between interested parties	Located at each trade office ^A
Locally Engaged Staff	Report to Managing Director and assist in trade and investment engagement	Located at each trade office

Source: Adapted from information provided by the Ministry of Trade and Export Development.

^A The Managing Director position was vacant for the China trade office during 2024–25. The Director responsible for this office acted as the Managing Director.

Examples of activities trade offices complete:

- Work with Saskatchewan companies to understand foreign laws and business practices.
- Provide a Saskatchewan presence and engage interested parties (e.g., at tradeshows) to promote business opportunities available in the province and build relationships with foreign contacts.
- Engage foreign contacts to contribute to new foreign direct investment and trade deals that create new economic opportunities and facilitate new partnership agreements (e.g., education, innovation).
- Support provincial government ministries/agencies and companies' trade missions that travel to foreign countries to promote Saskatchewan (e.g., trade, education partnership opportunities, talent recruitment) such as assisting with travel arrangements or coordinating meetings with established foreign contacts. For example, when the Saskatchewan Trade and Export Partnership (STEP) brings local companies to foreign regions, the Ministry's trade offices work to bring interested international investors or buyers to meet with these Saskatchewan companies.⁴

2.2 Risks of Operating Trade Offices

For 2024–25, the Ministry of Trade and Export Development budgeted \$13.8 million for trade office engagement. Of that, approximately \$9.4 million relates directly to the operation of trade offices.⁵ Each trade office has a budget of approximately \$1 million—ranging from Vietnam (\$0.8 million) to Germany (\$1.3 million).⁶

⁴ The Ministry of Trade and Export Development contracts with the Saskatchewan Trade and Export Partnership (STEP), which provides export promotion programs and services to Saskatchewan exporters that pay to be members of STEP. The Ministry contributes most of STEP's annual funding; about \$3.2 million each year.

⁵ Budgeted amount per trade office provided by the Ministry of Trade and Export Development.

⁶ Ibid.



Monitoring these expenses is important to help ensure the Ministry only spends money on appropriate and authorized expenses as it has unique policies and processes related to trade office expenses (e.g., adjusting managing director salaries annually based on the cost of living at each trade office location).

Further, the Ministry has relatively limited experience operating in these foreign countries because it has only operated its trade offices for a relatively short time (i.e., 2–4 years). Adequately supervising operations helps to ensure trade offices comply with applicable laws and business practices of their operating country.

In addition, it is inherently more difficult to monitor that staff meet Ministry expectations with them working in foreign countries instead of in Saskatchewan.

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.

3.0 AUDIT CONCLUSION

We concluded for the period ended January 31, 2025, the Ministry of Trade and Export Development had effective processes, except in the following areas, to monitor international trade and investment offices.

The Ministry of Trade and Export Development needs to:

- **Establish targets for key performance indicators to track progress and monitor success of trade offices**
- **Measure satisfaction of parties having worked with trade offices**
- **Document how it evaluates trade offices' key performance indicators to facilitate consistent measurement**
- **Enhance its public reporting of trade office performance**

Figure 3—Audit Objective, Criteria, and Approach

Audit Objective: Assess the effectiveness of the Ministry of Trade and Export Development's processes for monitoring international trade and investment offices.

Audit Criteria:

Processes to:

1. Set a strategy for trade offices

- Define objectives and measurable outcomes for trade offices (e.g., market priorities, key activities, performance measures and targets)
- Rationalize selection of trade office locations (e.g., how many, expected benefits)
- Maintain appropriate policies and procedures for trade offices (e.g., hiring, compensation, allowance expenses, unique foreign operating requirements, contracting service providers)
- Hire qualified staff (e.g., knowledge of Saskatchewan business needs, knowledge of foreign environment)

2. Supervise trade offices' operations

- Approve expenses in accordance with established policies (e.g., salaries, travel)
- Supervise trade office staff (e.g., manage priorities and performance)
- Ensure trade offices receive services consistent with agreements

3. Demonstrate trade office contributions

- Analyze trade office results against expectations (e.g., outcomes, performance measures, surveys)
- Adjust expected actions as required (e.g., performance measures, staff priorities, close or move offices)
- Report trade offices' key results to the public

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 Trade and Export Development's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined the Ministry's policies and procedures relating to monitoring its international trade and investment offices. We interviewed key staff responsible for monitoring trade offices. We assessed Ministry rationale for establishing trade office locations. We tested a sample of trade office expenses to determine whether expenses were appropriate and properly reviewed and approved. We assessed its performance management process against good practice (e.g., chosen performance indicators, rationale, targets). We also assessed the Ministry's reports to senior management and the public.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Appropriate Rationale for Trade Office Locations

The Ministry of Trade and Export Development had reasonable rationale for its trade office locations.

The Ministry began assessing potential locations for trade offices in 2019. It considered appropriate factors when determining where to open trade offices. **Figure 4** outlines the factors the Ministry considered.

Figure 4—Factors Considered in Selecting Trade Office Locations

- Existing value and volume of exports to potential countries and regions
- Market growth opportunities
- Geographic location (e.g., economic hub, regional hub, sector hub)
- Existence of trade agreements (e.g., certainty about tariffs, trade rules)
- Benefits of an office in the region
- Locations other provinces have trade offices

Source: Adapted from information provided by the Ministry of Trade and Export Development and docs.legassembly.sk.ca/legdocs/Legislative%20Committees/ECO/Debates/20210424Debates-ECO-new+upload.pdf (27 March 2025).

We found the Ministry's research and analysis for its nine trade offices showed opportunities for each region including relevant information such as export data, and qualitative information supporting the benefits of trade offices in these locations. For example, the Ministry chose Singapore as it is a regional trade hub and financial centre for the southeast Asia region.

The Ministry's trade office locations are generally consistent with other provinces that have foreign trade offices. Four of Saskatchewan's trade office locations (i.e., Mexico City, New Delhi, London, and Tokyo) align with the locations of three other Canadian provinces.⁷

⁷ We found other provinces have trade offices in the United States (US). Instead of establishing foreign trade offices in the US, the Ministry of Trade and Export Development has a branch specializing in US trade relations.



Our analysis found Saskatchewan is the only province with a trade office in the United Arab Emirates. We found this reasonable as trade (e.g., agricultural products) with Emirati companies is on the rise in Canada and reached \$3 billion in 2023, and Emirati companies represent some of the largest investors in the Canadian economy.⁸ From January to October 2024, Saskatchewan exported \$322 million worth of agri-food products (e.g., lentils, canola, wheat) to the United Arab Emirates.⁹

Saskatchewan's top five export markets are: United States, China, Brazil, India, and Japan.¹⁰ Of these five, Saskatchewan has trade offices in three of these markets (i.e., China, India, Japan), and its Mexico office supports South America including Brazil.

The Ministry appropriately obtained Cabinet approval via Order in Council for each proposed trade office before opening them.¹¹

Appropriate rationale and selection of trade offices helps ensure Saskatchewan benefits from these offices leading to provincial economic growth.

4.2 Trade Office Objectives Determined

The Ministry of Trade and Export Development appropriately set objectives for its trade offices and identified risks to achieving these objectives.

The Ministry's objectives for its trade offices are to:

- Grow trade
- Attract investment
- Support innovation
- Drive international engagement in key markets to advance Saskatchewan's Growth Plan 2020–30 goals¹²

We found the Ministry appropriately set its trade office objectives consistent with certain goals in the Saskatchewan Growth Plan. For example, its objective to attract investment aligns with one of the Growth Plan goals of growing private capital investment in Saskatchewan to \$16 billion annually. See **Section 4.8** for further information on how the Ministry uses these objectives to monitor trade office activities.

⁸ oec.world/en/profile/bilateral-country/can/partner/are (11 April 2025).

⁹ www.saskatchewan.ca/government/news-and-media/2024/december/17/value-of-agri-food-exports-to-united-arab-emirates-sees-increase-from-2023 (19 March 2025).

¹⁰ *Saskatchewan State of Trade Report 2023*, p. 11.

¹¹ Orders in Council 445-2020 (India), 446-2020 (Singapore), 447-2020 (Japan), 47-2021 (China), 430-2021 (United Arab Emirates), 431-2021 (Vietnam), 433-2021 (United Kingdom), 432-2021 (Mexico), 2-2023 (Germany).

¹² *Saskatchewan Growth Plan – The Next Decade of Growth 2020–2030* (22 March 2025).

The Ministry appropriately evaluated risks that may prevent its trade offices from achieving their objectives. We found the Ministry assessed an overall risk applicable to all trade offices regarding increasing uncertainty in the international trade and investment environment. It sufficiently analyzed information related to this risk (e.g., geopolitical tensions, growing uncertainty, supply chain risk). The Ministry also evaluated specific risks during 2024–25 when it identified opportunities and risks in the regions its trade offices support (e.g., international competition in a region).

Establishing appropriate trade office objectives help drive focus and give direction to reach established goals.

4.3 Trade Offices Support Regions and Reasonable Priorities Set

The Ministry of Trade and Export Development's trade offices support the regions they operate in, in addition to the countries they are in, which is important to seek maximum value from money spent on trade offices. It also set reasonable priorities for each region.

The Ministry clearly identified the regions or countries it expects its trade offices to support. It also clearly set market priorities (e.g., agricultural products, energy) for each trade office summarized in **Figure 5**.

Figure 5—Regions Supported by Trade Offices and Market Priorities

Trade Office	Region/ Country Supported ^A	Market Priorities Examples
New Delhi, India	India, Bangladesh	Agricultural products (e.g., peas, lentils), potash, uranium, and advanced research sectors
Tokyo, Japan	Japan, South Korea	Emerging technologies, agricultural products (e.g., plant protein), energy
Singapore	ASEAN	Agricultural products (e.g., plant protein, canola, pork), potash
Ho Chi Minh City, Vietnam	ASEAN	Agricultural products, energy, and recruiting educated talent
Dubai, United Arab Emirates	Middle East and North Africa	Agricultural products and technology, research sectors, energy, critical minerals
Mexico City, Mexico	Mexico, South America, Andean	Agricultural technology, livestock, agricultural products, potash, mining, recruiting educated talent
London, United Kingdom (UK) ^B	UK, EU	Mining, minerals, energy
Berlin, Germany ^B	EU	Agricultural technology, manufacturing, mining
Shanghai, China	China	Agricultural products (e.g., canola, wheat, peas), potash, energy, advanced education

Source: Adapted from Ministry of Trade and Export Development records.

^A European Union (EU); Association of Southeast Asian Nations (ASEAN) includes Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam; Andean primarily consists of Bolivia, Colombia, Ecuador, and Peru.

^B Trade offices that support the EU might assist with trade in other countries in the geographic region (e.g., Turkey, Norway, Scotland, Ukraine).

We found the Ministry's market priorities for each office to be reasonable and consistent with the demand for Saskatchewan products or opportunities available in each region (e.g., viable recruitment source, region currently invests in sectors Saskatchewan seeks to invest in).



Establishing appropriate market priorities enable trade offices to focus on key activities that can provide the most opportunity to strengthen Saskatchewan's economy.

4.4 Key Performance Indicators Generally Reasonable But Lacking Targets and Formal Evaluation Methodology

The Ministry of Trade and Export Development established reasonable key performance indicators to evaluate the performance of its trade offices; however, it does not have a way to measure the satisfaction of parties having worked with its trade offices. The Ministry has not determined targets for its key performance indicators that clearly set out the results it expects trade offices to achieve. In addition, the Ministry lacks a formal methodology setting its measurement approach used for each performance indicator.

4.4.1 Key Performance Indicators Established But Missing Evaluation Feedback

Based on its research and discussions with other provinces, the Ministry of Trade and Export Development established 18 key performance indicators (KPIs) to assist in measuring whether it is achieving the objectives for its trade offices and contributing towards certain Saskatchewan Growth Plan goals.

We found the Ministry's KPIs are a good mix of outcome (e.g., value of new investment and trade deals [wins]) and output-oriented (e.g., number of trade missions supported) measures.

We evaluated the reasonableness of the Ministry's KPIs by reviewing performance indicators relating to trade office operations from other provinces (e.g., Alberta, Quebec), Global Affairs Canada, and other countries (e.g., New Zealand, United States, United Kingdom). We found the Ministry's KPIs consistent with good practice except it did not have a KPI for assessing feedback (e.g., survey results) from parties (e.g., foreign companies, workers, other governments or agencies) that worked with its trade offices.

The Ministry does not have a formal process to obtain feedback after working with other parties. Management indicated it occasionally received unprompted feedback from the parties noting how the trade offices helped them, and that it was rare for it to receive concerns about trade offices.

Without adequate procedures to obtain and evaluate feedback (both positive and negative) from external parties having worked with its trade offices, the Ministry is unable to determine whether it needs to improve its trade office activities and operations.

- 1. We recommend the Ministry of Trade and Export Development obtain and evaluate formal feedback (e.g., surveys) from parties that worked with its international trade and investment offices.**

4.4.2 Performance Targets Not Set

The Ministry of Trade and Export Development has not established targets for its key performance indicators setting out specifically what it expects trade offices to achieve in order to monitor trade office success.

We found Global Affairs Canada, for its international trade and investment activities, sets specific targets for each of its key performance indicators. For example, for 2023–24 it targeted at least 130 new foreign investments or expansions of existing international investments facilitated by its Trade Commissioner Service.¹³ Sources of good practice indicate using review of historical data (e.g., trends) to set targets.¹⁴

The Ministry indicated it focused its efforts on establishing trade offices and it may take some time to have enough historical results to establish targets for some of its trade offices (e.g., German office operating for about two years at March 2025).

Targets clarify accountability and focus for trade office staff and provide transparency on how senior management assess trade office performance. Not having performance targets reduce the Ministry's ability to effectively monitor the success of its trade offices.

2. We recommend the Ministry of Trade and Export Development establish targets for key performance indicators used to monitor the success of its international trade and investment offices.

4.4.3 Performance Measurement Methodology Not Formalized

The Ministry of Trade and Export Development does not have a formal, documented methodology for its KPIs including how to specifically track and measure its key performance indicators to ensure consistent and accurate reporting, and rationale for selection of the KPIs (e.g., benefits to Saskatchewan residents).

We reviewed performance measurement information publicly available for other jurisdictions including other provinces, Global Affairs Canada, and other countries. We found Global Affairs Canada had reasonable documentation of its performance measurement methodology and we consider it a source of good practice—see **Figure 6** for information Global Affairs Canada set for each KPI related to measuring performance of its Trade Commissioner Service.

Figure 6—Information Documented for each Global Affairs Canada KPI

<ul style="list-style-type: none"> • Key Performance Indicator (KPI) • Target • Date expected to achieve target • Actual result (numerical result) • Status (target met or not) 	<ul style="list-style-type: none"> • Rationale for KPI • How to calculate the KPI • Baseline • Definitions necessary to understand KPI or methodology
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Source: Adapted from information on Global Affairs Canada website www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/dept/126/results (23 March 2025).

In 2021, the Ministry identified it needed to document a formal performance measurement methodology that included formalizing and detailing its justification and approach to calculating each KPI. At the time of our audit, although the Ministry documented definitions for its KPIs, it had not yet formalized its performance measurement methodology. For example, it defined a trade win as a deal, contract, sale, or commercial agreement for clients resulting from support provided by a trade office.

¹³ The Trade Commissioner Service helps Canadian businesses grow by connecting them with funding and support programs, international opportunities, and a network of trade commissioners in over 160 cities worldwide www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/dept/126/results (23 March 2025).

¹⁴ www.international.gc.ca/world-monde/funding-financement/results_based_management-gestion_axee_resultats-guide.aspx?lang=eng, p. 82, (27 March 2025).



When assessing the Ministry's processes for measuring its KPIs, we found:

- Investment and trade wins are critical outcomes the trade offices work to achieve. We found the Ministry did not formally expect trade office staff to contact companies directly or set how it tracked anticipated dollar values of new investment and trade deals from parties working with trade offices. Based on good practice, we expect the Ministry to track that staff contacted parties (e.g., foreign buyer and Saskatchewan exporter) to obtain dollar amounts, and record whether parties chose not to disclose the value.¹⁵

We observed the Ministry's internal quarterly performance reports did report some dollar amounts for its anticipated investment and trade wins, and we corroborated with management that trade office staff do try to obtain these values but do not track their attempts.

- Also, for investment wins, the Ministry only measures the investment win when a deal is finalized; it does not measure the time spent or progress during the work to generate the win.¹⁶ A win can take years to secure and a significant amount of time to negotiate.

In 2024–25, the Ministry hired a consultant to review its KPIs who recommended a new model to measure its investment win KPI showing the effort to generate the win.

Lack of a formal KPI measurement methodology increases the risk that the Ministry inconsistently or inaccurately measures (e.g., in the event of staff turnover) key performance indicators. Also, without tracking more expansive data on investment wins it is difficult for the Ministry to ensure it assesses complete performance results.

3. We recommend the Ministry of Trade and Export Development formally document its methodology for measuring the key performance indicators of its international trade and investment offices.

4.5 Quarterly Key Performance Reported to Senior Management

The Ministry of Trade and Export Development reasonably evaluates the performance of its trade offices quarterly and reports key information to senior management.

The Ministry currently uses two systems to track KPI data: its Customer Relationship Management (CRM) database and a KPI spreadsheet. The Ministry uses its CRM database to track all projects in progress and certain activity information (e.g., number of leads or contacts generated). The Ministry tracks all other KPI data in its KPI spreadsheet (e.g., number of trade wins, anticipated value of trade wins). Trade office staff update the data in both systems.

On a quarterly basis, the Directors review the data and create a report for senior management (e.g., Executive Director, Assistant Deputy Minister, Deputy Minister) to evaluate trade office performance based on tracked KPI data. The quarterly reports provide the KPI results for the trade offices overall, and for each office. For two quarterly reports tested, we found the reports appropriately summarized the results for the quarter,

¹⁵ Disclosing the dollar value of new investment and/or trade deals assisted by trade offices is voluntary.

¹⁶ This method is consistent with how Global Affairs Canada measures its similar KPI.

compared results to previous quarters, and highlighted for each trade office any outcomes or successes for the quarter. The reports also included reasonable trend analysis (e.g., summarized changes in KPI result from previous quarter).

The Executive Director approved the reports. As the Ministry has not identified targets for its KPIs (see **Section 4.4.2**), it is difficult to demonstrate whether trade offices fully met expectations.

We found the data used to create the quarterly reports reliable (i.e., data agreed to sufficient supporting information). For any KPIs that did not have a result in a quarter, management provided reasonable explanations as to why the metric may not be met (e.g., if that KPI is not a focus for a particular trade office).

We noted, given the two different systems to track KPI data, it is labour intensive to create the quarterly reports. Also, this increases the risk of errors in reporting. At March 2025, the Ministry indicated it sought approval for a new IT application to track all trade office KPI information in one system (i.e., replace spreadsheets), which could create efficiencies for staff to prepare reports.

In addition to quarterly KPI reporting, management also periodically (e.g., quarterly, as needed) reviews trends in trade data to help evaluate whether trade offices achieve expectations (see example at **Figure 7**). We found the Ministry's trend analysis and source of data reasonable.

The Ministry is unable to review similar detailed data for foreign direct investments as it does for exports because there is no similarly established international practice for tracking foreign investments like there is for trade (e.g., exports).

We analyzed Ministry trade data outlining the trend of exports to countries and regions with a trade office prior to and after opening each trade office—see **Figures 7** and **8**. We generally found significant increases in the value of trade exports to countries and regions trade offices prioritize.

As shown in **Figure 7**, we found an increase in the value of exports to countries with trade offices from 2018 (Ministry baseline year to assess potential trade office locations) to 2023, except for Japan and Vietnam. Japan saw a decrease in exports of about 10% and Vietnam a decrease of 26%. This is not necessarily concerning as we are aware exports are not the sole focus (other key market priorities) of those trade offices (e.g., seeking Japanese foreign direct investments, recruiting Vietnamese talent).

Figure 7—Change in Export Values to Countries with Trade Offices from 2018–23

Trade Office Location	2018 (baseline)	2023	% Change
	(in millions)		
China	\$4,600	\$5,500	20%
India	629	1,300	110%
Japan	1,100	1,000	-10%
Mexico	820	962	17%



Trade Office Location	2018 (baseline)	2023	% Change
	(in millions)		
United Kingdom	83	557	575%
Germany	59	515	776%
United Arab Emirates	293	365	25%
Vietnam	126	93	-26%
Singapore	8	10	22%
Total	\$7,718	\$10,302	34%

Source: Adapted from information provided by the Ministry of Trade and Export Development.

Also, as shown in **Figure 8**, the value of Saskatchewan exports to regions supported by trade offices increased. We found, for the five-year period from 2018 to 2023, regions where Ministry trade offices operate showed significant increases in the value of Saskatchewan's trade exports. For example, exports including minerals (e.g., uranium) to the European Union increased by 261% from 2018 to 2023.

Figure 8—Change in Value of Saskatchewan Exports by Region from 2018–23

Region Supported	Trade Office	2018 (baseline)	2023	% Change
		(in millions)		
European Union	UK, Germany	\$688	\$2,500	261%
Middle East and North Africa	United Arab Emirates	1,100	1,900	71%
ASEAN	Singapore, Vietnam	1,300	1,600	19%
Andean	Mexico	812	1,400	69%

Source: Adapted from information provided by the Ministry of Trade and Export Development.

Collecting reliable data on KPIs and exports allow for relevant and accurate reporting of trade office results. Regularly assessing results enables senior management to monitor trends and take action where trade offices are not meeting expectations.

4.6 Limited Public Reporting

The Ministry of Trade and Export Development reports limited information about its trade offices' performance to the public.

The Ministry does not have established guidance on what trade office performance information to communicate publicly. We expected the Ministry would determine rationale for which performance information (e.g., KPIs, results) would be of most value to the public to show trade office performance, what level of information should be reported (e.g., trade offices overall or individually) and the extent of detail to provide (while respecting confidentiality of information).

We evaluated the reasonableness of the Ministry's public reporting by reviewing reporting used by other jurisdictions (e.g., other provinces, Global Affairs Canada, New Zealand). We determined Global Affairs Canada's (GAC) public reporting to be good practice. As

described in **Section 4.4.3**, GAC reported detailed information about each KPI on its website. Also, in its annual report, GAC reported each KPI including targets and actual outcomes.¹⁷

The Ministry reports some trade office information to the public through ad hoc quarterly trade office outcome reports, its annual report, and news releases.

Quarterly Outcome Reports

The Ministry's quarterly outcome reports of its trade offices note examples of international successes for the quarter. While we found the information included aligns with some of its KPIs (e.g., number of trade missions supported, number of new trade deals, number of education partnerships facilitated), these reports do not report consistent or complete KPI information, and it is sometimes difficult to identify which KPI the information relates to.¹⁸ Also, we found the reports sometimes switch between reporting results for the quarter and for the whole year causing confusion for a reader.

We found, for two public quarterly reports tested, information reported was sufficiently supported.

For 2024–25, we found the Ministry only released one quarterly report for April to June 2024 (released on August 13, 2024). The Ministry did not release the second quarterly outcome report due to the provincial election in fall 2024 and had not released the third quarterly report (to December 2024) by mid-March 2025.

Annual Report

The Ministry reports on trade office activities in its annual report. However, all performance information in the Ministry's annual report (e.g., 2023–24 annual report) reports on the Saskatchewan Growth Plan goals and results; it does not report performance information specific to its trade offices.¹⁹

News Releases

In addition, we found the Ministry occasionally issues news releases relating to trade offices.²⁰

Without sufficient public reporting, Saskatchewan residents may not understand what the trade offices do, why additional costs for operating trade offices are beneficial to Saskatchewan's economy, and whether trade offices are achieving results expected or not.

4. We recommend the Ministry of Trade and Export Development report key information (e.g., key performance indicators and results) publicly on the performance of its international trade and investment offices.

¹⁷ *Global Affairs Canada's 2023–24 Departmental Results Report*, www.international.gc.ca/transparency-transparence/departemental-results-reports-rapport-resultats-ministeriels/2023-2024.aspx?lang=eng (23 March 2025).

¹⁸ *Saskatchewan Caps Off Successful Year Internationally*, investsk.ca/2024/04/23/saskatchewan-caps-off-successful-year-internationally/ (25 March 2025).

¹⁹ Ministry of Trade and Export Development, *Annual Report 2023–24*, p. 5.

²⁰ www.saskatchewan.ca/government/news-and-media/2024/september/25/saskatchewan-exports-to-latin-america-reach-record-54-billion-in-2023 (18 March 2025).



4.7 Adequate Policies and Procedures for Trade Office Operation Established

The Ministry of Trade and Export Development established sufficient policies and procedures for trade office operations.

4.7.1 International Service Guidelines and Conflict of Interest Policies Appropriate

International Service Guidelines

The Ministry created the International Service Guidelines “to provide a framework for Saskatchewan’s network of international trade and investment offices and employment of Saskatchewan International Managing Directors.”²¹

We found the Ministry based its Guidelines on policies established by either the Government of Saskatchewan or the Federal Government (i.e., National Joint Council Foreign Service Directive, Global Affairs Canada Technical Assistance Handbook).²² Key policies (e.g., relocation leave, provincial health coverage) appropriately accommodate the operations taking place outside of Canada.

All trade offices follow the same policies; but underlying rates (e.g., travel rate) may change depending on the trade office location. See **Figure 9** for an example of rates.

Figure 9—Example of Travel Rates

Policy 1.4 of the International Service Guidelines note that “Saskatchewan Employees abroad are subject to Section 4405 of the Government of Saskatchewan Financial Administration Manual (Employee Travel).” Section 4405 notes it will use the National Joint Council rates for international travel.

The per diem rate used in the travel claim will differ depending on the country staff is travelling to. For example, the daily per diem rate for meals in Berlin, Germany is 133.45 EURO (\$208.34 CAD) compared to New Delhi, India of 11,330 Indian Rupee (INR) (\$186.83 CAD).

Source: *Financial Administration Manual*, publications.saskatchewan.ca/#/categories/5953 (27 March 2025).

Adapted from www.njc-cnm.gc.ca/directive/app_d.php?lang=en&drv_id=81&country_id=0&country_name=india&city_name= (19 March 2025).

The Deputy Minister approved the International Service Guidelines in September 2020 prior to trade offices opening. Since the creation of the Guidelines, staff continue to make changes as needed. Any significant changes to the Guidelines (i.e., new policies) require Deputy Minister approval. We found the Deputy Minister approved the latest significant policy change in 2022 (i.e., related to providing financial assistance to the Managing Directors for dependent children’s education).

Conflict of Interest Policies

Trade office Managing Directors follow the Global Affairs Canada (GAC) and the Saskatchewan Public Service Commission (PSC)’s conflict of interest policies, while locally engaged staff only follow GAC policies. The PSC policy provides guidance on what activities outside of work can lead to actual, perceived, or potential conflicts of interest. In

²¹ Ministry of Trade and Export Development. *Trade and Export Development International Service Guidelines*. p. 3.

²² National Joint Council Foreign Service Directive, www.njc-cnm.gc.ca/directive/fsd-dse/en (24 March 2025).

particular, the policy notes “investments, prospects of future employment or business opportunities, strong political or personal beliefs, or public statements as a private interest that may give rise to conflicts.”²³ These four points are relevant to the Managing Directors as they are directly involved in seeking new business opportunities.

Staff are required to complete mandatory conflict of interest training and to read, understand, and comply with these policies as part of onboarding training. Management indicated staff have not reported any conflicts of interest since opening its trade offices.

GAC’s conflict of interest policy is generally consistent with the PSC policy.

Having clear established policies for staff to follow reduce the risk of the Ministry incurring inappropriate expenses or providing insufficient direction to staff.

4.7.2 Appropriate Policies to Safeguard Technology Assets

Trade office staff follow the Global Affairs Canada and the Ministry of Saskatchewan and Procurement Information Technology Division’s security policies (e.g., passwords, acceptable use).

Managing Directors and locally engaged staff have a Government of Saskatchewan laptop, a GAC laptop, and GAC cell phone. Trade office staff must follow the same policies to safeguard assets as used by staff located in Saskatchewan.

In addition to following the Government of Saskatchewan’s technology safeguarding policies, the agreement with GAC also provides heightened IT security at Canadian embassies. In the Canadian embassies where a trade office is located (e.g., Germany), trade office staff cannot use Saskatchewan-issued devices but rather must use GAC-issued devices. Whereas, in the Canadian consulates (e.g., United Arab Emirates), Saskatchewan-issued devices are allowed with specific permission.

Having a process for safeguarding Government of Saskatchewan technology assets and information when abroad reduces the risk of unauthorized access to information.

4.8 Trade Office Staff Sufficiently Supervised

The Ministry of Trade and Export Development sufficiently supervises trade office staff activities and provides feedback to staff.

The Director and Managing Director work together to determine each trade office’s priorities and include these priority activities in the trade office’s annual plan along with the Managing Director’s annual performance plan.

Figure 10 outlines how the Ministry communicates the expected trade office activities to its trade office staff. The Ministry communicates to the trade office staff the markets/regions to focus on and how this work ties to the trade office objectives and priorities and overall Saskatchewan Growth Plan goals.

²³ taskroom.saskatchewan.ca/manager-resources/human-resource-manual/section-800-employee-relations-/section-801-conflict-of-interest (19 March 2025).

**Figure 10—Communication of Trade Office Priorities**

Source: Adapted from information provided by the Ministry of Trade and Export Development.

We reviewed the 2024–25 individual trade office plans for three locations and found the office plans appropriately outlined specific activities the trade office planned to achieve for the year. In addition, we reviewed the performance plans of the Managing Directors responsible for these three trade offices. We found information in the plans sufficiently tied to trade office objectives and expected activities, and we observed evidence the appropriate individuals (e.g., employee, supervisor) signed the assessment.

Additionally, the Directors have weekly meetings with the Managing Directors to discuss priorities and any actions required. We reviewed the documented notes from meetings we tested.

In October 2023, trade office staff began providing formal weekly updates to Directors on activities and priorities focused on during the week. For 45 weekly updates tested (five per trade office), we found:

- Discussion of activities related to expectations established in trade office plans
- The Executive Director reviewed the weekly updates

In addition, during 2024–25, the Ministry produced a comprehensive market intelligence report. Its market intelligence report provided information on opportunities and risks of the regions to help guide staff activities. We found it analyzed 11 regions (nine trade offices locations/regions, the United States, and the Kingdom of Saudia Arabia) and outlined specific recommended activities (e.g., specific tradeshow to attend), risks, and opportunities. It expected to incorporate these opportunities and recommended activities into its 2025–26 trade office plans.

Senior management also used its quarterly review of performance reports (e.g., KPI results) described in **Section 4.5** to supervise staff.

Adequate and timely supervision of trade office staff and activities helps ensure trade offices conduct operations as expected and achieve expected results.

4.9 Trade Office Expenses in Accordance with Established Policies

The Ministry of Trade and Export Development’s trade office expenses were in accordance with policies. Trade office staff are required to follow the same policies as staff working in Saskatchewan (e.g., Financial Administration Manual, delegated signing authority) other than unique policies in the International Service Guidelines.

Business Expenses

The Ministry provides the Managing Directors with a purchase card for travel and miscellaneous purchases (e.g., tradeshow items). Managing Directors follow the same purchase card policies and training as staff in Saskatchewan. In addition to purchase card expenses, the Managing Director may incur expenses for home leave (e.g., per International Service Guidelines, Managing Directors are entitled to an expense-paid trip once per year to return to Canada to visit family) or family remuneration (e.g., cost for children to attend elementary or high school in country of the trade office). See **Figure 11** for actual costs trade offices incurred in 2023–24, with the majority of expenses relating to salaries and accommodations.

Figure 11—Actual Trade Office Expenses by Type for 2023–24

	Salary	Accommodations/ Common Services ^A	Travel	Other ^B	Total
	(in millions)				
Total for all trade offices	\$2.6	\$3.4	\$0.4	\$1.3	\$7.7
Percent of total cost	35%	45%	5%	15%	

Source: Adapted from information provided by the Ministry of Trade and Export Development.

^A Common services include: human resource management, security, information technology, transportation.

^B Other includes: trade show and meeting expenses, office supplies, etc.

We tested 30 Managing Director's expenses (purchase card and non-purchase card expenses) and found:

- All items were for reasonable business purposes or allowable expenses (e.g., not used to purchase alcohol).
- Managing Directors obtained prior approval as required for certain purchases (e.g., annual travel costs to return to Canada, tradeshow event items).
- Ten items related to travel. We found all 10 travel-related items had the appropriate individuals approve the 'travel prior approval form' before travel occurred, per diem rates were in accordance with the National Joint Council travel rates or supported with attached receipts, and the individual prepared their trip report outlining the activities completed upon return.
- Appropriate staff reviewed and approved the expenses.

Furthermore, the Ministry makes payments to other vendors for costs incurred by the trade offices. We tested five payments made to other vendors (see **Section 4.11** for Global Affairs Canada payments) and found:

- Management attached sufficient support for the payments (e.g., receipts, invoices, business expense prior approval form)
- Staff received appropriate prior approval for the purchases (e.g., signed agreements)
- Evidence provided showing goods or services received, and payments properly approved (including obtaining Order in Council approval where required)



- Sufficient explanations provided where no quotes or tendering occurred

Managing Director Benefit Allowances (post allowance)

The Managing Directors may be eligible to receive a monthly post allowance beginning once deployed to a trade office. A post allowance considers the cost of living and hardship that may occur from working and living internationally (varying levels of hardship conditions depending on the country). The rates used in the calculation come from various sources (e.g., Statistics Canada, National Joint Council).

We tested post allowances provided to Managing Directors since they began at their respective trade office. We found:

- Only one of eight 2024–25 post allowance calculations were calculated incorrectly, resulting in a \$645 overpayment to the individual. At mid-March 2025, this amount was not yet repaid.²⁴
- The Ministry used the correct hardship rates outlined by the National Joint Council for all items tested, except for the overpayment above.
- The Executive Director and the Assistant Deputy Minister approved the 2024–25 post allowance calculations.²⁵

Appropriate review and approval of expenses help ensure amounts paid are appropriate, reduce the risk of fraud, and help ensure the Ministry obtains value for its spending on trade offices.

4.10 Qualified Staff Oversee and Operate Trade Offices

The Ministry of Trade and Export Development uses qualified staff to oversee and work in its trade offices.

For all key positions (e.g., Executive Director, Director, Managing Director, locally engaged staff), we found their job descriptions outlined key responsibilities (e.g., assist in development of market strategies, conduct complex research and trend analysis, analyze financial and macro-economic issues) and job qualifications.

We tested eight individuals in key positions (e.g., Executive Director), and found that seven individuals held the appropriate qualifications for the position consistent with the requirements of the job description.²⁶ We found one individual had the required experience but was in the process of completing the educational requirements.

The Government of Saskatchewan has standard onboarding and ongoing training offered to all staff (e.g., IT policies, conflict of interest). There is no specialized training provided upon hiring for trade office staff (e.g., Managing Director) as the Ministry expects individuals

²⁴ There were only eight Managing Directors in 2024–25 because one position was vacant.

²⁵ For the post allowance calculations tested prior to 2024–25, we found the Ministry of Trade and Export Development correctly calculated the allowances. We found management was unable to locate the Executive Director and Assistant Deputy Minister approval. We did not consider this significant because we found the benefits paid were appropriate.

²⁶ For example, the Managing Director job description requires a degree in commerce, business, trade, or international relations, and minimum of seven years work experience in commerce, trade, or investment in the private or public sector.

hired to possess the required skills. Trade office staff complete voluntary training as needed to stay current on trade and investment news (e.g., webinars).

Using qualified staff to oversee and work in the trade offices helps ensure trade offices achieve the expected results, operate in accordance with Ministry expectations, and successfully operate in foreign countries.

4.11 Trade Offices Receive Services Consistent with Agreement

The Ministry of Trade and Export Development receives services from Global Affairs Canada (GAC) consistent with its service agreement.

Eight of nine trade offices are co-located in Global Affairs Canada's Canadian embassies or consulates. The remaining trade office (London, United Kingdom) is in a building operated by the Government of Quebec.²⁷

The Ministry and GAC have a Memorandum of Understanding (MOU) on operations and support for the trade offices. The MOU outlines key services provided to the Ministry such as:

- Human resource management (e.g., hiring locally engaged staff)
- Office space and supplies for Saskatchewan trade office staff (e.g., cell phone, computer, basic office supplies, internet, meeting space)
- Personal housing accommodation for Managing Directors
- Making international payments on behalf of the Ministry

We found the MOU included components expected in service agreements consistent with good practice (e.g., basis for payment, reporting requirements, dispute resolution). In addition, we found the Ministry received the services outlined in the MOU. The Ministry pays GAC on an annual basis for the locally engaged staff salaries and accommodation for all the trade offices.

For payments made to GAC, we tested 10 items (e.g., locally engaged staff salaries and overtime, travel advances, cell phone charges, accommodation) and found:

- Management attached receipts, invoices, and business expense prior approval forms, if applicable, to support the amounts tested.
- Seven items had amounts related to travel. We found staff appropriately obtained prior approval, expenses incurred were based on either the National Joint Council rates or receipts were attached, and the individual completed a trip report upon completion of travel.
- All items had evidence of the International Office Branch staff review and approval.

²⁷ The Ministry of Trade and Export Development has an agreement with the Government of Quebec to utilize office space in its building in London. Quebec does not provide any additional services (e.g., transportation, internet) other than the building space. The Ministry pays for these additional services through the Managing Director's purchase card as Global Affairs Canada is not responsible for these services since the Ministry's trade office is not located in a Global Affairs Canada building.



- For the nine items expected, we saw appropriate evidence of GAC's review on the support (e.g., invoices, locally engaged staff overtime spreadsheet).

Having a sufficient service agreement allows the Ministry to effectively operate in foreign countries by leveraging the Federal Government's knowledge and experience for operating in international markets. It also allows the Ministry to effectively monitor whether services are provided as expected.

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Chapter 8

Education—Improving Educational Outcomes for Indigenous Students

1.0 MAIN POINTS

The persistent disparity in graduation rates, along with other outcome measures like reading levels, between Indigenous and non-Indigenous students makes it important for the education sector to make concerted efforts to improve educational outcomes for Indigenous students. At June 2023, about 48% of Indigenous students graduated within three years of starting Grade 10 compared to 88% for their non-Indigenous counterparts.^{1,2}

By January 2025, the Ministry of Education fully implemented three and partially implemented two of five recommendations we first made in 2023 to strengthen its processes in applying its Inspiring Success Framework to improve educational outcomes for Indigenous students.

In November 2023, the Ministry released its new *Provincial Education Plan 2030* focusing on the needs of all prekindergarten to Grade 12 students.³ While this Plan includes expanded measures and targets for academic achievement beyond graduation rates, the Ministry's targets do not specify actual quantifiable increases it expects to achieve. For example, defining a quantifiable target for improving Indigenous student literacy and numeracy outcomes year over year. Given the Plan does not include targets specifically for Indigenous student outcomes, school divisions have not started reporting results against such targets. This makes it difficult to determine whether strategies are supporting academic success for Indigenous students.

The Ministry did strengthen some of its collaborative work around Indigenous student achievement.

In 2023, the Ministry created a summarized report of the achievements and challenges faced by partnerships of the Invitational Shared Services Initiative (ISSI) and shared it with interested parties like school divisions and First Nations at a fall gathering. Sharing these reports can aid partnerships in identifying successful activities and barriers to implementation.

The Ministry now appropriately reviews reporting received from initiatives that support the Inspiring Success Framework. We found Ministry staff took action with partnerships and schools when it identified underperformance.

The Ministry's direct involvement in supporting the education sector's goals and strategies associated with improving Indigenous students' achievement is essential in making lasting changes to Indigenous student educational outcomes.

¹ Ministry of Education, *Annual Report 2023–24*, p. 8.

² Data includes students in provincially funded, independent, and First Nations schools.

³ www.saskatchewan.ca/government/news-and-media/2023/november/06/provincial-education-plan-supports-students-to-2030 (21 February 2025).



2.0 INTRODUCTION

2.1 Background

The Education Act, 1995, assigns responsibility to the Ministry of Education for all matters relating to early learning, elementary, and secondary education—this includes the education of First Nations, Métis, and Inuit (i.e., Indigenous) students.⁴

In June 2018, the Ministry released the *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, which commits to working collaboratively with all the Ministry’s educational partners to strengthen relationships and achieve an equitable and inclusive system benefitting all learners.⁵ The Ministry is responsible for implementing the Framework to improve outcomes for Indigenous students.

The Framework is the umbrella for all actions related to prekindergarten to Grade 12 Indigenous student education as well as offers an approach to improving Indigenous student engagement and achievement.⁶ In 2023–24, approximately 38,000 of 203,000 kindergarten to Grade 12 students (almost 19%) in provincial schools self-identified as Indigenous.

Since establishing the Framework in 2018, Indigenous student graduation rates slightly improved. About 48% of Indigenous students (compared to 88% of non-Indigenous students) graduated within three years of starting Grade 10 in 2022–23 with five-year Indigenous student graduation rates also increasing from 59% to 62% in 2023.^{7,8}

The Ministry established several initiatives to assist in meeting the goals of its Framework, including Following Their Voices (FTV) and Invitational Shared Services Initiative (ISSI). These two initiatives receive the most annual funding (over \$2 million each) from the Ministry.

2.1.1 Following Their Voices Initiative

Following Their Voices is an initiative seeking to improve Indigenous student outcomes by engaging and supporting students through changes in student-teacher relationships and interactions, teacher instructional practices and the learning environment.⁹ It was designed for teachers to better understand the historical inequities of Indigenous peoples and to critically examine their relationships and instructional approaches with Indigenous students. The Ministry provides \$2.3 million a year in funding to FTV.

⁴ *The Education Act, 1995*, s. 3(1) and 3(1.1).

⁵ *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework*, p. 14.

⁶ *Ibid.*, p. 2.

⁷ Ministry of Education, *Annual Report 2023–24*, p. 8. Five-year graduation rates are calculated as the percentage of students who complete Grade 12 within five years of starting Grade 10.

⁸ June 2023 statistics used as June 2024 statistics will be reported in the Ministry of Education’s 2024–25 annual report, which will be released in summer 2025.

⁹ www.followingtheirvoices.ca/about-ftv (24 February 2025).

Schools wishing to participate in FTV must apply and receive Ministry approval. The Ministry provides funding to schools for a school-based facilitator position to work directly with participating teachers in supporting, observing, monitoring, and providing feedback as they implement a range of culturally responsive instructional strategies for Indigenous students. In 2024–25, 36 schools participated in FTV (compared to 49 schools in 2020–21), supporting about 10,000 Indigenous students across the province.

2.1.2 Invitational Shared Services Initiative

The Invitational Shared Services Initiative develops partnerships with the provincial education system and First Nations education organizations to support Indigenous students who live on-reserve but attend provincial schools to provide supports and services to these students.¹⁰ For example, a partnership may hire a Grad Mentor to work with school staff to identify and support selected Indigenous students by creating an achievement plan for student success (i.e., provide tutors, and/or plans for increasing attendance and engagement).

Partnerships increased significantly since 2020–21 from 19 to 28 partnerships in January 2025. The Ministry gives over \$2 million a year to ISSI partnerships.

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we made in 2023.

We concluded, for the period ended March 31, 2022, the Ministry of Education had, other than in the areas of our five recommendations, effective processes for implementing its *Inspiring Success: First Nations and Métis PreK–12 Education Policy Framework* to improve educational outcomes for Indigenous students.¹¹

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we reviewed the summarized annual report of the Invitational Shared Services Initiative (ISSI) partnership, tested a sample of ISSI partnership year-end reports to ensure they reported required information and Ministry staff saved information on the Ministry's central network drive. We also tested a sample of school division annual reports to verify they reported on Indigenous-specific performance outcomes, and verified the Ministry followed up with certain school divisions and partnerships to address underperformance.

¹⁰ First Nations education organizations with ISSI partnerships include First Nations tribal councils or First Nations. There are 70 First Nations in Saskatchewan. fnp-pnp.aadnc-aandc.gc.ca/fnp/Main/Search/FNListGrid.aspx?lang=eng (27 March 2025).

¹¹ *2023 Report – Volume 1*, Chapter 3, pp. 27–46.



3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2025, and the Ministry of Education's actions up to that date.

3.1 Monitoring of Indigenous Student Success Occurring Before Grade 10, But Measurable Targets Needed

We recommended the Ministry of Education expand its measures and targets related to its Inspiring Success Framework for Indigenous students beyond graduation rates. (2023 Report – Volume 1, p. 35, Recommendation 1; Public Accounts Committee agreement February 7, 2024)

Status—Partially Implemented

The Ministry of Education expanded its measures related to the Inspiring Success Framework for Indigenous students beyond graduation rates to monitor Indigenous student success before Grade 10. The Ministry now measures student success by looking at attendance, connectedness and safety concerns, readiness to learn upon exiting kindergarten, and literacy outcomes, including separate Indigenous-student data, but has not developed quantifiable associated targets.

In November 2023, the Ministry released its new *Provincial Education Plan 2030*. The long-term provincial education plan focuses on the needs of all prekindergarten to Grade 12 students, including those students educated by First Nations and Métis education organizations.¹² The Plan outlines four priority actions and five targets shown in **Figure 1**.

However, the Ministry's targets do not specify actual increases it expects to achieve, therefore, it is unable to sufficiently measure success on student educational outcomes, including Indigenous students. For example, defining a quantifiable target (e.g., defined percentage increase) in student literacy and numeracy outcomes year over year. Further, the Plan does not have separate targets for Indigenous students. This makes it difficult to determine what the Ministry deems successful (e.g., is 1% increase considered success).

Figure 1—Provincial Education Plan 2030 Priority Actions and Targets

Priority Action
<ul style="list-style-type: none">• Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction• Actualize the vision and goals of <i>Inspiring Success: Prek–12 First Nations and Métis Education Policy Framework</i>• Enrich and enhance mental health and wellbeing capacity in students• Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway

¹² www.saskatchewan.ca/government/news-and-media/2023/november/06/provincial-education-plan-supports-students-to-2030 (21 February 2025).

Targets

- Student attendance will improve annually (reported separately for Grades 1 to 9 and Grades 10 to 12)
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030
- Upon kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year
- Student literacy and numeracy outcomes will increase year over year (for Grade 3 students)
- All students will have an increased sense of connection and safety in schools (based on completed student surveys)

Source: www.saskatchewan.ca/government/news-and-media/2023/november/06/provincial-education-plan-supports-students-to-2030 (21 February 2025).

The Ministry and school divisions started reporting progress on the Plan's established actions and targets in their 2023–24 annual reports for both Indigenous and non-Indigenous students combined and separately. The results show Indigenous students continue to underperform compared to their non-Indigenous counterparts. For example, Saskatoon Public School Division reported that 28.3% of Indigenous students are reading at or above grade level in Grade 3 compared to 57.2% of non-Indigenous students.¹³

While school divisions and the Ministry now report data on non-Indigenous and Indigenous students separately, we found the developed targets lack sufficient detail to quantify success. For example, although the Ministry targets that student attendance will improve annually, it is not clear by how much. We found the percentage of Indigenous students across all grades at Saskatoon Public School Division attending school decreased from 62% in 2017–18 to 48% in 2023–24, but it was unclear what the Division was targeting to achieve.¹⁴

Establishing quantifiable targets will help the Ministry to better analyze and understand the trends and barriers affecting Indigenous student outcomes. It will also clarify whether key strategies and initiatives successfully increase Indigenous student success and, if not, allow the Ministry to determine actions or supports needed.

3.2 Actions Taken When Initiatives Not Achieving Expected Results

We recommended the Ministry of Education determine action plans to address initiatives not achieving expected results related to Indigenous student success. (2023 Report – Volume 1, p. 40, Recommendation 2; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Ministry of Education tracks the performance of its key initiatives under its Inspiring Success Framework and works with partnerships and school divisions to address underperformance at the individual school or partnership level.

For the two main initiatives of the Inspiring Success Framework (e.g., Following Their Voices [FTV], Invitational Shared Services Initiative [ISSI]), the Ministry developed methods for schools or partnerships to report back on each Initiative's outcomes annually.

¹³ The Board of Education of the Saskatoon Public School Division #13 of Saskatchewan, 2023–24 Annual Report, p. 21.

¹⁴ Ibid., p. 14.



Following Their Voices Initiative

In 2024–25, 36 schools participated in Following Their Voices compared to 49 provincial and First Nations schools in 2020–21. FTV seeks to enhance the instructional relationships with Indigenous students and to increase Indigenous student engagement, credit attainment, and graduation rates. The Ministry has not defined how many schools it expects to participate in FTV. As more schools participate in FTV, more Indigenous students are likely to have opportunities for better instructional relationships with their teachers.

The 2022–23 FTV Report indicated underperformance in student engagement.

For FTV, participating schools set annual targets related to the number of student and teacher survey responses they expect to assess FTV student engagement.¹⁵ The Ministry monitors actual monthly survey response results compared to established targets. If the number of completed surveys decreases or if the school is unlikely to meet established targets by the end of the school year, this triggers the Ministry to have discussions with that particular school.

We found two instances at Regina schools where FTV survey responses decreased. For example, at one school, student survey responses decreased from 1,700 in the 2023–24 school year to only 121 for the period September to December 2024. When the Ministry identified the issue, we found it appropriately scheduled in-person meetings with the schools' administration teams to explain and train staff on the benefits of using the surveys and to try increasing survey response rates.

Invitational Shared Services Initiative

For the Invitational Shared Services Initiative, partnerships prepare a plan at the beginning of the school year and a year-end report in November of the following school year. Partnership plans include intended activities and results expected from the partnership (e.g., hire a grad mentor to support Indigenous student credit attainment), while year-end reports provide actual results.

Each partnership's intended results will be different. Year-end reporting outlines any activities undertaken by the partnership during the year and any challenges. The Ministry compares planned versus completed activities and reviews challenges reported by the partnership. Where partnerships do not achieve intended activities and results, Ministry staff work with the partnership to create an action plan for the following year to improve results.

We found one instance of an ISSI partnership the Ministry identified during its review of the partnership year-end report as not having met its intended activities and results for 2023–24. The Ministry requested the partnership submit a plan to improve performance during the next school year.

Enhanced reporting and monitoring helps the Ministry to determine actions to address root causes of underperforming activities and get initiatives back on track for Indigenous student success.

¹⁵ Following Their Voices (FTV) surveys are customized, perceptual surveys used to inform school planning and reporting. The surveys ask about student-teacher relationships, interactions between students and teachers, and the learning environment. Students who are more engaged and have positive relationships and interactions with other students and teachers are more likely to attend school more often and perform better in school.

3.3 Invitational Shared Services Initiative Year-End Reports Properly Stored and Reviewed

We recommended the Ministry of Education follow its established processes for reviewing and storing Invitational Shared Services Initiative year-end reports about Indigenous student partnerships. (2023 Report – Volume 1, p. 42, Recommendation 3; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Ministry of Education appropriately followed its established process for reviewing and storing Invitational Shared Services Initiative (ISSI) year-end reports about Indigenous student partnerships.

At January 2025, the Ministry funded 28 ISSI partnerships. By November 30 each year, the Ministry requires ISSI partnerships to submit a year-end report and provides an adequate template for partnerships to follow when drafting reports. The Ministry expects partnerships to report on:

- Actions undertaken during the year and the result of those actions
- Outcomes achieved (e.g., graduation rates, credit attainment, student attendance for participating Indigenous students)
- Challenges experienced and addressed
- Partnership next steps (e.g., plans for the following year)
- A reconciliation of budgeted versus actual expenditures

The Ministry assigned one Program Manager to monitor the central email for any ISSI year-end reporting who saves reporting received on the Ministry's central drive for Priority Action Team Branch staff review and approval.¹⁶ The Program Manager also follows up with partnerships that have not submitted required reporting. We found all expected ISSI year-end reporting for 2023–24 appropriately saved on the central drive.

Once the Ministry's Priority Action Team receives ISSI year-end reporting, staff review reports to verify whether each partnership met Ministry expectations, as well as to assess partnership progress toward meeting established metrics (e.g., targeted three- and five-year graduation rates) set out in the partnership's plan.

For five ISSI partnerships' 2023–24 year-end reports we tested, we found Ministry staff appropriately reviewed each of the submitted reports. In all five instances, the partnerships reported the required information, so Ministry staff did not need to follow up. See **Section 3.2** for steps taken if Ministry staff identify underperformance of a partnership when reviewing year-end reports.

¹⁶ The Ministry of Education's Priority Action Team is responsible for the development, organization and implementation of both Following Their Voices and Invitational Shared Services Initiative.



Storing received reports in a central database decreases the risk relevant information can be lost or missed. Additionally, having Ministry staff review ISSI partnership year-end reporting, allows the Ministry to identify any challenges or underperformance by the partnerships.

3.4 Invitational Shared Services Initiative Year-End Reports Summarized

We recommended the Ministry of Education prepare and share a summarized report for the Invitational Shared Services Initiative based on year-end reporting received from Indigenous partnerships. (2023 Report –

Volume 1, p. 43, Recommendation 4; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Ministry of Education appropriately summarized Invitational Shared Services Initiative (ISSI) outcomes and challenges based on the year-end reporting of the Indigenous partnerships and shared the summarized version with its partners.

In 2023, Ministry staff prepared a summarized report on the actions and impacts of ISSI partnerships, which they submitted to the Executive Director of the Priority Action Team for review. Once finalized, the Priority Action Team appropriately shared the report with all partners (e.g., schools divisions and First Nations) at an annual gathering in fall 2023. The same reporting process occurred in 2024 with similar plans to continue going forward.

We compared the information reported in four ISSI partnerships' individual year-end reports to the summarized report for 2022–23 and found the summarized report accurately captured key information from the individual reports. **Figure 2** outlines some of the challenges and successes reported in the 2022–23 summarized report from different partnerships.

Figure 2—Examples of ISSI Summarized 2022–23 Report Successes and Challenges

Successes	Challenges
20% decrease in student absenteeism on cultural activity days compared to regular school days	Elementary student attendance rates lower than average
At a specific school, 40% of Grade 1 and 67% of Grade 2 Indigenous students were reading at grade level by the end of the year	No challenges reported by partnership
Community members reporting better communication and relationships with school	Student attendance
Graduation rates improved from 40.4% to 60.7% for Indigenous students between 2021–22 and 2022–23	Classroom designated for Indigenous cultural activities had to be moved during school year due to construction
Attendance at 74%, up from an average of 68% in the 2021–22 school year	Schools still working to return to pre-pandemic functioning

Source: Adapted from *Annual Report 2022–23: Invitational Shared Services Initiative*.

Having a summarized report of ISSI partnership performance provides the Ministry with a better picture of the partnerships' impact on Indigenous student success. Sharing the summarized report among ISSI partnerships aids them in identifying successful activities and challenges to implementation. Sharing effective strategies to reduce Indigenous-learning gaps is important to influence positive change across the system.

3.5 School Division Annual Reporting on Indigenous Student Success Needs Specific Targets

We recommended the Ministry of Education work with school divisions to obtain enhanced annual reporting on Indigenous student success once measures and targets are expanded in relation to the Inspiring Success Framework for Indigenous students. (2023 Report – Volume 1, p. 45, Recommendation 5; Public Accounts Committee agreement February 7, 2024)

Status—Partially Implemented

The Ministry of Education provides guidelines and templates for school divisions to assist in preparing their annual reports, but as stated in **Section 3.1**, it still needs to establish appropriate targets for Indigenous students to include in this reporting.

Under *The Education Act, 1995*, school divisions are required to submit annual reports to the Minister of Education. To assist school divisions in preparing annual reports, the Ministry created a template outlining key information needed in annual reports. Consistency in reporting by school divisions allows the Ministry to assess whether divisions meet the Provincial Education Plan's expected actions and targets. The Ministry updates this template annually and provides it to school divisions electronically. We reviewed the Ministry's annual report template provided to school divisions and found it contained the requirement to report Indigenous and non-Indigenous outcomes separately.

In 2023–24, school divisions reported on measures of Indigenous-student attendance, graduation, credit attainment, reading, and readiness to learn in the primary grades. However, as noted in **Section 3.1**, the Ministry needs to develop specific targets for Indigenous students to improve outcomes. Without Indigenous-specific targets it is difficult for the Ministry, school divisions, and the public to determine whether reports show success for Indigenous students and whether Indigenous student outcomes are improving. Once the Ministry develops specific targets for Indigenous student outcomes its school division annual report template will require an update with these reporting requirements.

Undertaking sufficient analysis of Indigenous-student outcome data is key to understanding trends and barriers, informing change, and determining whether key strategies and initiatives increase success and academic achievement for Indigenous students.

Chapter 9 Environment—Sustainable Fish Population Management

1.0 MAIN POINTS

By January 2025, the Ministry of Environment made sufficient progress on the one outstanding recommendation we first made in 2019 related to managing freshwater fish populations in a sustainable manner.

Since 2022, the Ministry hired a dedicated fisheries population specialist who researches and investigates good practice (e.g., other scientific research) for selecting fish population sustainability targets as well as assesses how other jurisdictions across North America manage the sustainability of freshwater fish populations. The Ministry used this research to begin a strategy to establish fish population sustainability targets for its fish management plans.

We found the Ministry evaluated appropriate sources of good practice to inform its planned approach to make decisions about the sustainability of Saskatchewan's fish populations (e.g., certain number of fish by size or age) and plans to base its decisions on data about key high-risk fish species in high-usage water bodies. Once finalized, the Ministry plans to use the sustainability targets to make informed management decisions about fish populations (e.g., change catch limits).

Effective fish population management in freshwater fisheries is critical to sustainable fisheries today, and for future generations.

2.0 INTRODUCTION

2.1 Background

The Ministry of Environment is responsible for managing Saskatchewan's freshwater fish populations in a sustainable manner. It monitors fish populations to detect changes resulting from harvest, environmental conditions, and stocking.¹

In Saskatchewan, an estimated 50,000 water bodies contain fish with the majority in the northern half of the province.² These waters contain 69 fish species with 58 species native to Saskatchewan and 11 introduced or invasive species. Most fishing and harvesting in the province focuses on five primary species: Northern Pike, Walleye, Yellow Perch, Lake Trout, and Lake Whitefish.

¹ Ministry of Environment, *Fish Population Monitoring* (27 March 2025).

² Ministry of Environment, *Fisheries Management Plan (2010)*, p. 2 (27 March 2025).



The Ministry assesses high priority water bodies every 8–10 years.³ The Ministry uses data collected during water body assessments about the health and population of fish (e.g., size, weight, maturity) to inform decisions (e.g., adjust catch limits, add fish). It annually communicates fishing rules (e.g., rules about catch and release, fish catch limits) through the Ministry's annual Anglers Guide.⁴

In 2023–24, the Ministry spent about \$16.2 million on conserving fish and wildlife populations, and maintaining biodiversity, including approximately \$5.5 million through the Fish and Wildlife Development Fund.⁵ The purpose of this Ministry-administered Fund is to maintain natural habitats including maintaining and growing sustainable fish populations and their habitats, as well as maintaining game populations and accessible hunting.

Fish, although a renewable resource, are at risk without proper management. Each fish caught or harvested should benefit the angler while minimizing the impact to the ecosystem. In addition, sustainable fishing allows remaining fish to reproduce.

2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we made in 2019.

We concluded, for the 12-month period ended July 31, 2019, the Ministry of Environment had, except for the areas of our nine recommendations, effective processes to manage freshwater fish populations in a sustainable manner.⁶ By 2022, the Ministry implemented seven recommendations and we determined one recommendation was no longer relevant.⁷

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management. We assessed progress and plans toward setting sustainability targets, as well as consulted with an independent consultant with subject matter expertise in fish management.

3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2025, and the Ministry of Environment's actions up to that date.

³ The Ministry of Environment determines water body priority based on the type of fish in the lake, the usage of the lake (e.g., whether used for commercial fishing), and environmental factors. At March 2025, it identified nine level-one (i.e., high) priority water bodies.

⁴ *The 2024–25 Saskatchewan Anglers Guide* (27 March 2025).

⁵ *Ministry of Environment Annual Report for 2023–24*, p. 14.

⁶ *2019 Report – Volume 2, Chapter 21*, pp. 135–154.

⁷ *2022 Report – Volume 2, Chapter 16*, pp. 183–192.

3.1 Sustainable Fish Population Plans Started

We recommended the Ministry of Environment create specific management plans for key high-risk fish species and/or high-usage water bodies.

(2019 Report – Volume 2, p. 147, Recommendation 6; Public Accounts Committee agreement February 9, 2021)

Status—Intent of Recommendation Met

The Ministry of Environment researched and developed an approach to establish fish population sustainability targets for its existing fish management plans. It drafted a formal process to make decisions about the sustainability of fish populations (e.g., certain number of fish by size or age) based on data collected about key high-risk fish species in high-usage water bodies. Once finalized, sustainability targets can be used to make appropriate management decisions about fish populations (e.g., change catch limits).

Since 2022, the Ministry hired a dedicated fisheries population ecologist who researches and investigates good practice (e.g., other scientific research) as well as how other jurisdictions across North America (e.g., Alberta, Ontario) manage the sustainability of fish populations. We found the Ministry evaluated appropriate sources of good practice.

Based on this research, the Ministry planned to implement an approach to manage fish populations to help ensure they remain sustainable that includes:

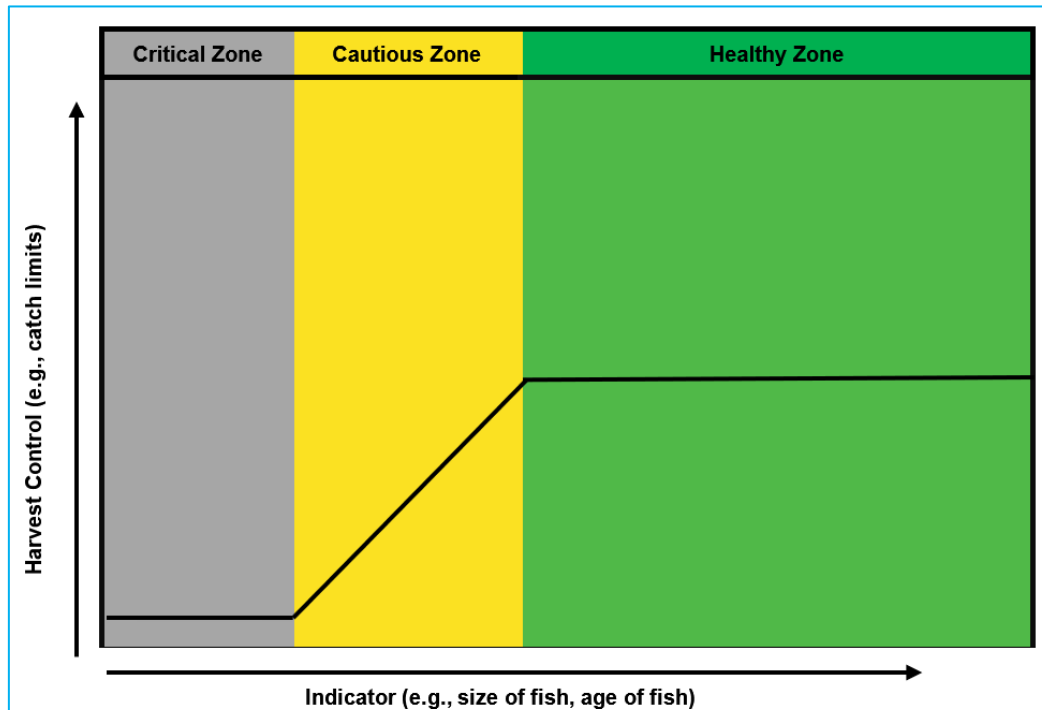
- Setting desired status (i.e., objectives or sustainability targets) of fish populations for high-risk fish species in high-usage water bodies (e.g., certain number of fish of a certain size or maturity).
- Implementing fish population indicators to measure the status of the fish population (e.g., fish weight, size, age).
- Using existing processes (water body assessments) to gather fish population data for select indicators.⁸
- Comparing indicator results to sustainability targets to make fish population management decisions (e.g., change catch limits). The Ministry will use sustainability targets to establish thresholds in three zones—critical, cautious, and healthy—to direct actions needed, if any. See **Figure 1** for the zones for monitoring sustainability targets.
- Incorporating all analysis requirements into its established water body assessment templates.

⁸ The Ministry of Environment completes water body assessments for high-priority water bodies every 8–10 years, or more frequently if needed (e.g., significant decrease in fish populations, significant changes in environment or in use of water body).



We found this overall approach consistent with good practice.

Figure 1—Zones for Monitoring Fish Population Sustainability Targets



Source: Adapted from Ministry of Environment records.

The Ministry field staff (e.g., biologists) previously used trends in fish populations (e.g., fish population by age group) from its past water body assessments to recommend changes to the rules (e.g., catch limits) in the Anglers Guide. Previously, we found the Ministry provided no guidance to staff to outline thresholds of when these changes in fish populations may be appropriate for the population and when the changes require management to take action.

By January 31, 2025, the Ministry drafted potential sustainability targets using historical data for some lakes.⁹ For example, we observed the Ministry used historical information (1955–2011) from Waterhen Lake showing the impact on fishing limits using its draft approach. Water body assessments showed a decrease in populations for a fish species from the healthy zone to the cautious zone (see **Figure 1** for zones for monitoring fish population). The Ministry decreased catch limits in 1974 (i.e., from limit of three fish to one) and, by 1977, it observed the population returned to the healthy zone.

⁹ At January 31, 2025, the Ministry of Environment used historical information to draft potential sustainability targets for two of nine level-one priority water bodies.

Also, at January 31, 2025, we observed the Ministry researched and identified 43 potential indicators that may be relevant to fish populations in Saskatchewan. We found the indicators (e.g., amount of fish, target length) it considered were reasonable (i.e., typical indicators used in good practice). Once the Ministry sets sustainability targets, it will then decide which indicators are best to evaluate fish populations for the targets.

Further, the Ministry has committed to making its water body assessments, including fish sustainability, public when finalized.¹⁰

Having clear fish population sustainability targets enable the Ministry to take informed, appropriate actions (e.g., change catch limits) to maintain the fish populations in high-usage water bodies.

¹⁰ Standing Committee on Public Accounts Hansard Verbatim Report No. 5 – January 23, 2025, p. 9.

Chapter 10

Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand

1.0 MAIN POINTS

Rising cases of short-term remand is the primary reason for ongoing increases in the average annual count of adults in custody in Saskatchewan correctional centres, making up about 59% of those admitted into custody.¹ Short-term remand refers to accused adults awaiting trial held in correctional centres for 31 days or less.

By February 2025, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety fully implemented the four outstanding recommendations about their processes to implement strategies for reducing short-term remand.

We found the Ministries completed evaluations for their remand reduction strategies—Early Case Resolution and Rapid Remand Response—and the first-year assessment of the *Īkwēskīcik iskwēwak* program (i.e., the Ministries and Saskatoon Tribal Council's program focused on reintegrating female offenders back into the community).²

The Early Case Resolution and Rapid Remand Response evaluation reports appropriately incorporated contextual information, data limitations, and key assumptions to inform decision-making to reduce short-term remand.

Additionally, we found the evaluation report of the *Īkwēskīcik iskwēwak* program included key strengths, challenges/areas for improvement, and recommendations for improved program delivery.

Routine evaluations and data analysis help to determine whether current remand strategies contribute to desired outcomes such as reducing short-term remand counts and, if not, where timely adjustments may be needed.

2.0 INTRODUCTION

2.1 Background

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety have legislative responsibilities to remand people appropriately. While the Ministries have a duty to ensure appropriate use of remand, the choices of the accused (e.g., significance of their actions that bring them before the courts) also affect remand decisions.

¹ www150.statcan.gc.ca/n1/pub/71-607-x/71-607-x2019018-eng.htm (26 March 2025).

² *An Evaluation of Īkwēskīcik iskwēwak Year 1 Report*.



- The Minister of Justice and Attorney General is responsible for administration of public affairs in accordance with the law and providing oversight of all matters connected with the administration of justice in Saskatchewan.³ This includes ensuring people on remand are treated in accordance with *The Canadian Charter of Rights and Freedoms* and *The Criminal Code of Canada*.
- The Minister of Corrections, Policing and Public Safety is responsible for aiding the courts in pre-trial or pre-sentence decision-making and providing correctional services and programs (including assessment, supervision, control, and custody of offenders).⁴

Taking effective measures to reduce the number of people on short-term remand is complex involving the long-term commitment, coordination, and engagement of policing and justice services. It requires balancing competing principles of respecting the liberty rights of the accused and ensuring public safety. Furthermore, it requires operating within public sector financial constraints; recognizing societal and governmental views on law-and-order issues, and tolerance for risk; and the links between the criminal justice system and other social issues, such as poverty and substance abuse.⁵

2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we made in 2021.

We concluded, for the 12-month period ended September 30, 2020, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety had effective processes to implement their strategies for reducing short-term remand in Saskatoon and surrounding area, except for the areas reflected in our six recommendations.⁶ By 2023, the Ministries implemented two recommendations.⁷

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministries' progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministries' management agreed with the criteria in the original audit.

To carry out this follow-up audit, we interviewed staff responsible for strategies to reduce short-term remand and examined relevant documentation (e.g., manuals, agreements). We also assessed the Ministries' manual for program development and reviewed program evaluations.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2025, and Ministry of Justice and Attorney General and Ministry of Corrections, Policing and Public Safety actions up to that date.

³ *The Justice and Attorney General Act*, section 9(1).

⁴ *The Correctional Services Act*, section 4(1).

⁵ Adapted from Office of the Auditor General – Manitoba (2014). *Annual Report to the Legislature*, Chapter 6: Managing the Province's Adult Offenders, Winnipeg: Author.

⁶ *2021 Report – Volume 1, Chapter 8*, pp. 91–110.

⁷ *2023 Report – Volume 1, Chapter 13*, pp. 155–162.

3.1 Evaluations of Remand Reduction Strategies Completed

We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety focus on collecting data for key measures, and establishing associated data definitions, for evaluating the strategies to reduce short-term remand. (2021 Report – Volume 1, p. 100, Recommendation 1; Public Accounts Committee agreement March 2, 2022)

Status—Implemented

We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety collect and analyze key information from external partners when evaluating strategies to reduce short-term remand. (2021 Report – Volume 1, p. 102, Recommendation 3; Public Accounts Committee agreement March 2, 2022)

Status—Implemented

We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety include context, data limitations, and key assumptions relevant to making informed decisions within evaluations of the strategies to reduce short-term remand. (2021 Report – Volume 1, p. 105, Recommendation 4; Public Accounts Committee agreement March 2, 2022)

Status—Implemented

We recommended the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety routinely analyze data for key measures associated with the strategies to reduce short-term remand. (2021 Report – Volume 1, p. 105, Recommendation 5; Public Accounts Committee agreement March 2, 2022)

Status—Implemented

The Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety collected appropriate data to evaluate their strategies related to reducing remand and inform decision-making. In 2024, the Ministries evaluated their two key strategies—Early Case Resolution and Rapid Remand Response—directly aimed at reducing remand and one key program (i.e., *īkwēskīcik iskwēwak*) aimed at reducing returns to custody.

The Ministries continue to use their Research and Implementation Branch Guidelines and Standard Operating Procedures for Program Design and Monitoring Manual to guide in assessing their remand reduction strategies. The Manual includes requirements to document strategy context (e.g., time constraints, extent of analysis), data limitations (e.g., data excluded from analysis), and key assumptions used when conducting evaluations.

The Ministries completed their evaluation of the Early Case Resolution and Rapid Remand Response strategies in June 2024.⁸ We found the evaluations used courtroom and custodial corrections data provided by the Ministry of Corrections, Policing and Public Safety to evaluate courtroom and custody strategies aimed at reducing short-term remand. The evaluations focused on key measures like final dispositions on first court appearances, bail hearings on the same day following first appearances, release orders on the same day as first appearances, length of time served in remand, and avoided or reduced incarceration days. The evaluations concluded on areas (e.g., Saskatoon) that saw success due to the strategies and highlighted the limitations to those successes (e.g., limited impact on first-day bail hearing dispositions). Management noted the evaluations confirmed the Early Case Resolution and Rapid Response strategies demonstrated success.

In addition, we found the evaluation reports included appropriate context, data limitations (e.g., only examined first appearances for bail hearings), and key assumptions (e.g., for each weekend remand admission, assume a higher number of releases on first business day following the weekend), as required by the Manual.

We note that since our initial performance audit in 2021, the Ministries shifted focus to reducing returns to custody, which can also reduce short-term remand if the programs help offenders successfully reintegrate back into their communities (e.g., not commit future crimes). One strategy to reduce returns to custody is the *Ikwēskīcik iskwēwak* program.⁹

The Ministries completed a first year evaluation of the TkwēskTcik iskwēwak program in April 2024 relating to the first nine months of the program to determine its strengths and challenges. The Ministries intend to conduct an annual evaluation of the program. We found the first year evaluation comprehensive, providing a detailed description of the program, parties involved, and a program analysis using the Ministries' established performance measures (e.g., family reunification, stable housing). The first-year evaluation report also included key strengths and challenges of the program, and recommendations for improving program delivery. We found staff shared these evaluation results with senior decision-makers in the Ministries.

We also found the Ministries analyzed offender data monthly from its *Tkwēskīcik iskwēwak* program partner's (Saskatoon Tribal Council) IT system on key measures (e.g., percentage of clients receiving addictions support) to identify necessary program adjustments that help in reducing returns to custody.

Routine analysis of robust and concise data to determine whether strategies operate as intended can assist the Ministries in making informed decisions as necessary to reduce the number of people on short-term remand.

⁸ The Early Case Resolution strategy involves a prosecutor and Legal Aid duty counsel meeting on Sundays to review weekend arrest files to identify and prepare cases that could be concluded or advanced on Mondays. The Rapid Remand Response strategy consists of a dedicated prosecutor who identifies new arrest cases for possible rapid resolution daily.

⁹ In October 2022, the Ministry of Justice and Attorney General and the Ministry of Corrections, Policing and Public Safety partnered with Saskatoon Tribal Council (service provider) to deliver a program focused on reintegrating female offenders back into the community. The program, called *ikwēskickik iskewēwak* (pronounced “ah-gwee-ski-chick isk-way-wuk”), is Cree for “women turning their lives around.” The program provides up to 18 months of support, such as mental health and addictions support, transitional housing, and training and education to females with multiple custody admissions.

Chapter 11

Public Service Commission—Advancing Workplace Diversity and Inclusion in Ministries

1.0 MAIN POINTS

Workplace diversity and inclusion can lead to greater innovation, employee retention and productivity, and the ability to meet client needs.

By November 2024, the Public Service Commission implemented one of the six recommendations we first made in 2022 relating to advancing workplace diversity and inclusion in ministries.

The Commission still needs to establish clear indicators, analyze relevant data, and then report progress toward achieving cross-ministerial diversity and inclusion goals. This will not only show commitment and promote transparency, but also will help legislators and the public hold the Commission and ministries accountable for results. Although the Commission updated its Employment Equity, Diversity, and Inclusion Policy in June 2024, the percentage of ministerial staff who self-declare as disabled, Indigenous, or racialized (e.g., visible minority) continues to be below Saskatchewan Human Rights Commission targets.

The Public Service Commission still needs to:

- Establish clear performance indicators to measure and report progress toward achieving cross-ministerial diversity and inclusion goals (e.g., set targets for employment satisfaction scores and employee retention rates for different demographic groups)
- Expand its inclusion toolkit (i.e., guidance for managers) to consistently embed key diversity and inclusion concepts and align it with its updated Employment Equity, Diversity, and Inclusion Policy
- Monitor ministries' inclusion plans and progress reports to identify where to assist individual ministries with implementing effective actions for increasing diversity and inclusion in their workplaces
- Conduct sufficient analysis of diversity and inclusion data to assess progress made toward key cross-ministerial goals and objectives (e.g., analyze reasons why certain ministries are not achieving Saskatchewan Human Rights Commission employment equity targets) and report diversity and inclusion results to senior management and the public

By measuring and tracking key diversity and inclusion data, the Commission can determine whether actions to increase diversity and inclusion in ministries work as intended. Effective processes for advancing workplace diversity and inclusion can assist ministries to better innovate, problem solve, and provide better services to the public.



2.0 INTRODUCTION

2.1 Background

The Public Service Commission is responsible for working with ministries on workforce management by supporting the delivery of foundational services such as payroll, staffing and classification, and strategic support including labour relations and organizational development. The Commission also works with ministries to support workplace diversity and inclusion.

In 2023–24, the Commission had 289 full-time equivalent positions in Regina and Saskatoon with a total budget of \$34 million (2023–24 actual: \$33.9 million).^{1,2}

Diversity refers to how each person is different and unique. These differences can include factors such as race, ethnicity, gender, or having a disability. Inclusion is how a person feels they belong. An inclusive workplace creates an environment where employees of every demographic feel safe, supported, welcomed, and able to succeed.³

Workplace diversity and inclusion involves taking steps to try to represent all people at all levels in the workforce. It is designed to eliminate barriers faced by designated groups who are not employed in the same proportions in which they are available in the working age population (i.e., ages 15–74).⁴ Designated groups include:

- Individuals reporting an Indigenous identity
- Members of a visible minority (e.g., racialized) group
- Individuals reporting a disability
- Women in underrepresented occupations (e.g., heavy equipment operator)

In 2016, the Government of Saskatchewan created an Inclusion Strategy and Action Plan to leverage an inclusive workplace as a means of attracting and retaining a diverse and inclusive workforce.

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of the Commission's actions on the recommendations we made in 2022.

We concluded, for the 12-month period ending January 31, 2022, the Public Service Commission had effective processes to advance workplace diversity and inclusion in ministries, except in the areas of our six recommendations.⁵

¹ *Public Service Commission Annual Report for 2023–24*, p. 16.

² *Public Service Commission Plan for 2024–25*, p. 9.

³ taskroom.saskatchewan.ca/employee-resources/workplace-diversity-and-inclusion (8 January 2025).

⁴ saskatchewanhumanrights.ca/employment-equity-targets/ (8 January 2025).

⁵ *2022 Report – Volume 1, Chapter 4*, pp. 45–66.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Commission's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Commission management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management. We met with key Commission staff responsible for advancing workplace diversity and inclusion and examined key documentation (e.g., policies, ministries' plans, reports, spreadsheets) relating to workplace diversity and inclusion in ministries.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2024, and the Public Service Commission's actions up to that date.

3.1 Employment Equity, Diversity, and Inclusion Policy Modernized

We recommended the Public Service Commission modernize the Employment Equity Policy to align with good practice. (2022 Report – Volume 1, p. 52, Recommendation 1; Public Accounts Committee agreement September 6, 2022)

Status—Implemented

The Public Service Commission updated its equity and diversity policy in June 2024. The Commission modernized its policy after researching good practice and consulting with interested parties.

The revised policy—now called the Employment Equity, Diversity, and Inclusion Policy—includes a section for key definitions (e.g., inclusion, barriers, equity, diversity) and sets out clear roles and responsibilities for the Commission as well as ministry senior management, ministry managers and supervisors, and ministry employees. Research on good practice (e.g., Canadian Centre for Diversity and Inclusion) and consultation with a variety of interested parties (e.g., Saskatchewan Human Rights Commission, Saskatchewan Visible Minorities Employee Association) appropriately informed the key definitions. Further, the Policy now contains updated language, terms, and definitions to match current equity, diversity, and inclusion language.



The Commission utilized the Corporate Inclusion Community of Practice, which meets six times a year, to educate ministries on the updated Policy.⁶ It shared the updated Policy with ministries and the public online, and on Staffroom.^{7,8} The Commission also sent a letter from the Chair of the Commission to each Deputy Minister outlining the Policy's changes.

An updated policy for equity, diversity, and inclusion outlines equitable treatment for all ministry employees and intends to improve the ability of ministry managers and employees to support an inclusive and diverse workplace culture.

3.2 Inclusion Strategy Needs Clear Indicators for Measuring Progress

We recommended the Public Service Commission set clear indicators for measuring progress and a timeframe for its inclusion strategy. (2022 Report – Volume 1, p. 55, Recommendation 2; Public Accounts Committee agreement September 6, 2022)

Status—Not Implemented

The Public Service Commission has not yet established clear indicators (measures of success), or an end date for its inclusion strategy.

We found since our original audit in 2022, the Commission focused on establishing its new Equity, Diversity, and Inclusion Unit within the Employee Wellbeing & Inclusion Branch and formulating the new Employment Equity, Diversity, and Inclusion Policy. The Commission hired a Director and Senior Consultant for the Unit during 2024–25. Overall, the Branch had 13 Commission staff as of January 31, 2025.

The Commission expected to update its inclusion strategy during 2025–26. We expect the strategy to not only have a long-term time horizon but also to have a specific timeframe (e.g., end date) set to help support periodic review of the strategy.

The Commission last updated its inclusion strategy in 2021, which lacked clear indicators and targets for measuring success related to key diversity and inclusion goals and objectives. For example, the strategy could include performance indicators and targets such as:

- Employee satisfaction scores by designated groups
- Number of self-declarations from new hires
- Time to advance into senior positions for designated groups compared to all employees

⁶ Led by the Public Service Commission, the Corporate Inclusion Community of Practice (ICoP) is a forum for sharing, learning, and taking action to support embedding and creating an inclusive workplace culture within the Government of Saskatchewan. The ICoP acts as a liaison between ministry diversity and inclusion committees and leverages each of these ministries' knowledge and resources.

⁷ taskroom.saskatchewan.ca/manager-resources/human-resource-manual/section-1000-employment-equity/section-1001-employment-equity. (26 March 2025).

⁸ Staffroom is a Government of Saskatchewan internal website utilized by the Public Service Commission to communicate key information to staff.

- Number of separations attributed to a non-inclusive or non-supportive workplace according to exit interviews/surveys
- Complaints by designated groups
- Employee retention rates for designated groups

The absence of clear indicators for measuring progress of key diversity and inclusion strategies make it difficult to hold the Commission and ministries accountable for results and increase the risk that strategies may not be working as intended.

3.3 Inclusion Toolkit Requires Further Expansion to Support Ministry Workplaces

We recommended the Public Service Commission expand its inclusion toolkit to embed diversity and inclusion concepts consistent with good practice. (2022 Report – Volume 1, p. 56, Recommendation 3; Public Accounts Committee agreement September 6, 2022)

Status—Partially Implemented

The Public Service Commission made some amendments to its Inclusion Toolkit between September 2022 and November 2024. However, further updates are still required to embed diversity and inclusion concepts consistent with good practice.

The Inclusion Toolkit is intended to support ministry managers with embedding diversity and inclusion in their workplaces. The Toolkit has four primary purposes:

- Getting Started: Building knowledge on diversity and inclusion
- Acquire: Build an inclusive workplace by attracting diverse, talented employees
- Engage: Connecting employees to teams, work, and organization
- Grow: Support employees to innovate and grow in their careers

We found the Public Service Commission linked its Inclusion Toolkit to a glossary of terms sourced from the Canadian Center for Diversity and Inclusion to assist in defining key terms such as inclusion, diversity, equity, and accessibility. These definitions will help ministry managers and employees adequately understand key inclusion and diversity concepts. The Commission also added content relating to Gender Transition Guidelines since we completed the original audit.⁹

⁹ These Guidelines were developed to support people who are transgender and gender diverse as they transition to their authentic selves in the workplace. Transgender describes someone whose sense of personal identity does not correspond with their sex assigned at birth. Gender diversity refers to an array of labels that people may apply with their gender identity, expression, and perception of themselves that does not align with the norms and stereotypes that others may expect.



However, the Public Service Commission has yet to update its Inclusion Toolkit to align with the definitions it now uses in its updated Employment Equity, Diversity, and Inclusion Policy. Also, it has yet to expand other key areas of the Toolkit we expected in our 2022 audit, such as:

- Additional Indigenous-related content and links to other high-quality, Indigenous-sourced materials
- Relevant content about accessibility and neurodiversity in the workplace to support accommodation practices
- Further case studies on bias to make definitions more meaningful and memorable, and help employees find ways to disrupt bias

An expanded toolkit reflecting evolving good practice can help the Commission to provide managers and employees with adequate understanding and support to achieve cross-ministerial inclusion and diversity goals. Without sufficient content in its Inclusion Toolkit, ministries may be less likely to achieve key diversity and inclusion goals and initiatives.

3.4 Ministry Inclusion Plans and Progress Reports Require Better Oversight

We recommended the Public Service Commission monitor ministry diversity and inclusion plans and progress reports to help ministries increase diversity and inclusion in their workplaces. (2022 Report – Volume 1, p. 60, Recommendation 4; Public Accounts Committee agreement September 6, 2022)

Status—Partially Implemented

While some improvement occurred, the Public Service Commission still has not received annual diversity and inclusion plans from most of the ministries it oversees, and has yet to receive periodic progress reports from ministries.

We found the Commission continues to utilize the Corporate Inclusion Community of Practice to discuss key diversity and inclusion initiatives, such as ministry diversity and inclusion plans. The Corporate Inclusion Community of Practice provides direction and a community for all 18 ministries to learn and share tools, practices, ideas and resources relating to inclusion.

The number of annual diversity and inclusion plans received by the Commission from the ministries did increase from four in 2023–24 to six in 2024–25. However, the Commission had yet to receive a diversity and inclusion plan as of November 2024 from the majority (67%) of the ministries it oversees.

We found the Commission also continued to lack a structured process to collect and assess any progress reports or to provide formal feedback to ministries. The Commission gave no formal feedback to the ministries that provided diversity and inclusion plans. In addition, Commission management did not receive any progress or summarized reports about ministry diversity and inclusion plans during the year.

The Commission has yet to establish formal guidance (e.g., template) for the annual ministry diversity and inclusion plans. We assessed each of the plans received by the Commission during the year and found they lacked consistency. For example, some plans have a vision statement, goals, key actions, expected completion dates, and measures and targets, while others lacked items such as targets and timeframes. For example, one diversity and inclusion plan submitted included a goal to celebrate Pride Month and increase knowledge on the diversity of gender identity. The ministry planned to host a virtual 'Thinking About Gender' presentation from the Pride Alliance Network and planned to track the number of attendees to measure success.

Inconsistency makes it difficult for the Commission to effectively evaluate each ministry's planned and actual performance or allow the Commission to identify potential trends across ministries.

Without a consistent method (e.g., template) or process to analyze ministry diversity and inclusion plans and reports, the Commission cannot sufficiently monitor the effectiveness of diversity and inclusion initiatives across ministries and may not identify or offer sufficient support to ministries where challenges appear to exist.

3.5 Better Analysis and Reporting of Diversity and Inclusion Data Required

We recommended the Public Service Commission sufficiently analyze diversity and inclusion data to identify and address risks that may prevent ministries from achieving cross-ministerial diversity and inclusion goals.

(2022 Report – Volume 1, p. 63, Recommendation 5; Public Accounts Committee agreement September 6, 2022)

Status—Not Implemented

We recommended the Public Service Commission implement a written policy for reporting diversity and inclusion results to its senior management and to the public to demonstrate accountability and commitment for workplace diversity and inclusion. (2022 Report – Volume 1, p. 64,

Recommendation 6; Public Accounts Committee agreement September 6, 2022)

Status—Not Implemented

The Public Service Commission has yet to develop a policy for reporting diversity and inclusion results to its senior management and the public. The Commission is waiting on the development of the new Government Enterprise Management (GEM) system for a more robust process to analyze diversity data. As a result, the Commission currently performs limited analysis each year relating to diversity and inclusion data consistent with our original audit findings.

At November 2024, the Commission continued to use employee data to obtain the percentage of ministry employees who self-declared as Indigenous, persons with disabilities, members of visible minorities, or women in middle or senior management. We found it consistently provided semi-annual reports on these statistics to Commission senior

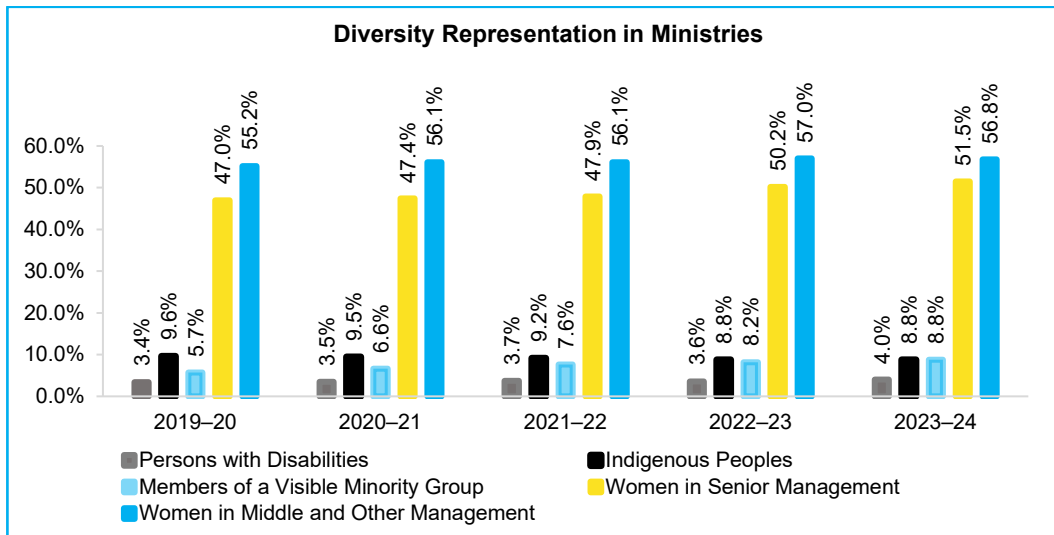


management. For example, this reporting showed 8.8% of ministry employees self-declared as Indigenous at September 30, 2024. This percentage was below the Saskatchewan Human Rights Commission target of 15.2% and had not increased in the past couple years. The reports lacked sufficient analysis explaining why the number was not increasing.

The Commission's internal analysis and reporting still did not routinely analyze hiring or retention rates of designated groups or use exit interviews to gather additional information that may indicate issues.

For the first time, the Commission's 2023–24 public annual report included the five-year trend (see **Figure 1**) percentage of ministry employees who self-declared as belonging to one of the following groups: Indigenous Peoples, persons with disabilities, members of visible minority groups, and women in middle and senior management.

Figure 1—Diversity Representation in Ministries



Source: Public Service Commission 2023–24 Annual Report, p. 11.

The Commission's annual report did not provide any targets for the public to determine whether the Commission is successful in achieving its diversity and inclusion goals. For example, as at March 31, 2024, the percentage of Indigenous Peoples was 8.8% according to **Figure 1**, which is below the Saskatchewan Human Rights Commission (SHRC) recommended target of 15.2% but the Commission's annual report did not provide a target. Persons with disabilities and members of a visible minority group percentages were also below SHRC targets, which are 27.7% and 14.0% respectively.

Good practice suggests the Commission should publicly report meaningful indicators for diversity and inclusion goals, such as progress toward SHRC targets, and trends in retention and survey satisfaction results of employees belonging to designated groups compared to all employees. Having, analyzing, and reporting progress toward specific targets helps provide clear expectations and direction, and enables appropriate assessment of progress.

Chapter 12

Saskatchewan Health Authority—Maintaining Healthcare Facilities Located in Saskatoon and Surrounding Areas

1.0 MAIN POINTS

There are over 50 healthcare facilities located in Saskatoon and surrounding areas serving over 360,000 Saskatchewan residents in more than 100 communities.

By November 2024, the Saskatchewan Health Authority implemented four of the eight remaining recommendations we first made in 2019 about maintaining healthcare facilities in Saskatoon and surrounding areas. It continued to work on addressing the four other recommendations.

The Authority implemented a maintenance IT system in 2023 to help control the accuracy of maintenance data (e.g., only certain users can modify data). While it expected to use the data about planned maintenance activities to inform its annual maintenance budget, the Authority had yet to do so for budgeting purposes in 2024.

The Authority developed standardized preventive maintenance activities for key healthcare facilities and components (e.g., emergency eyewash stations)—it expected to implement these standards for all maintenance activities by June 2025. The Authority needs to work on completing maintenance activities (preventative and demand) timelier. Not completing timely maintenance increases the risk that an asset may fail and cause harm to residents, patients, visitors, or staff.

The Authority also worked with the Ministry of SaskBuilds and Procurement to assess its facility conditions and established a formal service objective to help determine potential facilities or components at risk and those in immediate need of maintenance. Having a minimum facility condition standard will allow the Authority to take a risk-informed approach to maintenance planning.

Further, the Authority revised its capital planning strategy to confirm capital project funding aligns with established priorities (e.g., preventing facilities from experiencing poor or very poor facility conditions). Our review of 11 capital projects planned for Saskatoon and area healthcare facilities found appropriate rationale for their prioritization and funding requests.

Maintaining healthcare facilities to acceptable conditions helps the Authority meet service delivery requirements.



2.0 INTRODUCTION

2.1 Background

The Saskatchewan Health Authority, under *The Provincial Health Authority Act*, is responsible for planning, organizing, delivering, and evaluating health services in the province. It is also responsible for constructing, renovating, altering, maintaining, and managing its healthcare facilities.

In 2023–24, the Authority spent \$88.9 million on repairs and maintenance expenses, along with \$241.7 million on additions to buildings and improvements, and on in-progress construction.¹

Over 50 healthcare facilities located in the City of Saskatoon and surrounding areas serve more than 360,000 residents in more than 100 communities, which include cities, towns, rural municipalities, and First Nations communities. These facilities include 10 hospitals, 29 long-term care facilities, and 16 health centres and other healthcare facilities.^{2,3} See **Section 4.0** for a listing of these facilities.

2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we originally made in 2019.

We concluded, for the 12-month period ending November 30, 2018, the Saskatchewan Health Authority did not have effective processes to maintain healthcare facilities located in Saskatoon and surrounding areas.⁴ We made 10 recommendations. By 2022, the Authority implemented two recommendations.⁵

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management, reviewed the Authority's policies and procedures, and examined documents related to maintenance activities completed and planned. We observed maintenance data within the Authority's maintenance IT system and tested the prioritization and timely completion of preventative and demand maintenance.

¹ Saskatchewan Health Authority, *2023–24 Annual Report*, pp. 73 and 101.

² Information provided by the Saskatchewan Health Authority.

³ The Saskatchewan Health Authority owns 30 facilities and leases one more facility in Saskatoon and surrounding areas with the remainder owned by healthcare affiliates. Healthcare affiliates are designated by, and responsible for providing contracted health services on behalf of, the Authority, which is not responsible for maintaining healthcare affiliate facilities but may complete maintenance upon request.

⁴ *2019 Report – Volume 1, Chapter 12*, pp. 187–205.

⁵ *2022 Report – Volume 2, Chapter 20*, pp. 215–225.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2024, and the Saskatchewan Health Authority's actions up to that date.

3.1 Service Objectives for Guiding Maintenance Set

We recommended the Saskatchewan Health Authority establish measurable service objectives for its key healthcare facilities and critical components located in the City of Saskatoon and surrounding areas.

(2019 Report – Volume 1, p. 193, Recommendation 1; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority partnered with the Ministry of SaskBuilds and Procurement to assess the conditions of its healthcare facilities and the Authority set a measurable service objective (i.e., minimum acceptable facility condition index [FCI] rating) to assess its facility conditions against in Saskatoon and surrounding area.⁶

In May 2024, the Authority entered into a five-year agreement with SaskBuilds to assess the conditions of its facilities and refresh the related FCI data. The agreement included a change in methodology to align with the methodology SaskBuilds uses when determining FCI for other government agencies. SaskBuilds expects to assess the Authority's facilities' FCI annually using a methodology that considers maintenance deferred in the current year (potentially increasing FCI). Previously, the Authority used historical FCI calculated over a multi-year (i.e., four year) period.⁷

In 2024, SaskBuilds' condition assessment for the Authority's 66 facilities in Saskatoon and surrounding area found the average FCI for these facilities was 6.37%—meaning overall in fair condition (see **Figure 1**). **Figure 1** shows that 50 out of 66 facilities in Saskatoon and surrounding area were assessed as good or fair condition.

Figure 1—Facility Condition Index for the Authority's Saskatoon-area Facilities (2024)

Facility Condition Index %	Condition ^A	Number of Facilities in Category
0–5	Good	36
5–10	Fair	14
10–30	Poor	15
>30	Very Poor	1
		Total = 66

Source: Adapted from information provided by the Saskatchewan Health Authority.

^A The Authority, through its agreement with the Ministry of SaskBuilds and Procurement, considers guidance from the American Society for Testing and Materials as good commercial practice for building condition assessments, including definitions, standards, and business practices. www.astm.org/e2018-15.html (3 March 2025).

⁶ Facilities condition index (FCI) is an industry standard for measuring facility condition which is used by most real property managers in both the public and private sector. The FCI is a comparative indicator of the relative condition of facilities, expressed as a ratio of the current cost of remedying required deferred maintenance to the current replacement value of the building. The higher the FCI, the worse the condition of the building relative to replacement cost.

⁷ Previously, the Saskatchewan Health Authority looked at the total deferred maintenance for a facility as opposed to the new methodology, which looks at costs to study and repair existing facilities to keep them from falling into poor or very poor condition.



The Authority recognizes the FCI results in **Figure 1** show significant improvement in the average FCI for its facilities in Saskatoon and surrounding area when compared to results from 2019 (i.e., FCI was 50%) and 2022 (i.e., FCI was 62%). We found the Authority is working with SaskBuilds to assess the accuracy of the results (e.g., incorporate thorough analysis of boiler rooms) and make necessary adjustments so results reflect the true condition of each facility.

During 2024, the Authority also established a measurable service objective (i.e., an FCI Sustainability Target of 10%) for its facilities. This means the Authority is aiming to maintain its facilities at a standard FCI of 10% and striving to keep its facilities overall in fair condition or better.

Having a minimum condition standard takes a risk-informed approach to maintenance planning. It assists in comparing current conditions of all facilities to the expected standard to identify particular facilities or components at risk. This helps determine the extent of resources needed for maintenance and where best to focus maintenance efforts.

3.2 Maintenance IT System Controls Improved

We recommended the Saskatchewan Health Authority control the accuracy and reliability of maintenance data in its IT system for key healthcare facilities and components located in the City of Saskatoon and surrounding areas. (2019 Report – Volume 1, p. 195, Recommendation 2; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority implemented a maintenance IT system in October 2023 to control the accuracy and reliability of maintenance data (e.g., only certain users can modify data, changes made get tracked in the system).

The maintenance IT system has various security levels limiting a user's ability to change information (e.g., the highest level provides users with significant change/delete privileges). Additionally, the IT system allows the Authority to only grant users access to change data for facilities the users are assigned to maintain. We tested all 12 users with the ability to change or delete information and found each user only had access to the facilities assigned to them.

We also found the IT system enables the Authority to track any changes to the system by generating audit logs. The audit logs provide information to monitor all information entered and deleted in the system, including the name of the user who made the changes. We tested 10 work orders and confirmed the system properly generated audit logs to track changes made (e.g., nature of change, user making the change, date, time).

Having sufficient access controls in the maintenance IT system can help to improve the accuracy and completeness of the system's data.

3.3 Preventative Maintenance Activities Consistently Set

We recommended the Saskatchewan Health Authority consistently set the nature, extent, and frequency of preventative maintenance activities for similar categories of key healthcare facilities and components located in the City of Saskatoon and surrounding areas. (2019 Report – Volume 1, p. 198, Recommendation 4; Public Accounts Committee agreement March 1, 2022)

Status—Intent of Recommendation Met

The Saskatchewan Health Authority developed a consistent process for implementing standardized preventive maintenance activities for key healthcare facilities and components (e.g., emergency eyewash stations, nurse call systems) in Saskatoon and surrounding areas.

In June 2022, the Authority began implementing Building Operations Maintenance Programs across the province. We found these programs detail crucial aspects of component/equipment maintenance, such as the personnel authorized to complete the work, frequency of maintenance activities, and guidelines and safety standards associated with the equipment.

By February 2025, we found the Authority identified 231 different programs—with 80 programs implemented and 21 awaiting final approval. The Authority continued to work on creating the remaining programs and expected to implement them by June 2025.

We tested a sample of eight different pieces of equipment (e.g., exhaust fans, hot water heaters) to verify whether the work orders included appropriate maintenance procedures and safety standards (e.g., manufacturer and code requirements) and found all eight work orders included defined procedures and standards as expected. Each safety standard was complete and matched the information in the listed maintenance procedures contained in the work order.

Using a consistent process and aligning the frequency of preventive maintenance activities with appropriate standards reduces the risk of key healthcare facilities and component assets failing or the Authority using resources inefficiently.

3.4 Preventative Maintenance Not Completed Timely

We recommended the Saskatchewan Health Authority complete preventative maintenance on its key healthcare facilities and components located in the City of Saskatoon and surrounding areas within expected timeframes. (2019 Report – Volume 1, p. 200, Recommendation 6; Public Accounts Committee agreement March 1, 2022)

Status—Partially Implemented

The Saskatchewan Health Authority does not always conduct preventative maintenance activities on key healthcare facilities and components in Saskatoon and surrounding areas in a timely manner.



Preventative maintenance work orders set out the expected timing for completing maintenance of facilities and component assets. In April 2023, the Authority established a work standard setting out expected timeframes based on a combination of the priority rating and the frequency of the maintenance as set out in **Figure 2**. For example, the Authority expects to complete daily insignificant risk work orders (e.g., water tests) the same day of creation as opposed to monthly insignificant risk work orders (e.g., fire extinguisher checks) within two weeks of creation as certain maintenance tasks need to be conducted more frequently than others.

Figure 2—Preventative Maintenance Expected Timeframes

	Major Risk 100% Completion Required	Moderate Risk 85% on Time Completion Required*	Minor Risk 70% on Time Completion Required*	Insignificant Risk 50% on Time Completion Required*
Daily (Not Logged By Maintenance IT System)	Completion +/- 0 days	Completion +/- 0 days	Completion +/- 0 days	Completion +/- 0 days
Weekly	Completion +/- 0 days	Completion +/- 1 day	Completion +/- 2 days	Completion +/- 3 days
Monthly	Completion +/- 1 week	Completion +/- 1 week	Completion +/- 1 week	Completion +/- 2 weeks
Quarterly	Completion +/- 1 week	Completion +/- 2 weeks	Completion +/- 3 weeks	Completion +/- 4 weeks
Semi-Annual	Completion +/- 2 weeks	Completion +/- 4 weeks	Completion +/- 6 weeks	Completion +/- 8 weeks
Annual	Completion +/- 4 weeks	Completion +/- 8 weeks	Completion +/- 8 weeks	Completion +/- 12 weeks
*In all cases, if staff deferred preventative maintenance at the last interval, it must be completed at the next interval.				

Source: Adapted from the Saskatchewan Health Authority's *Building Services Operational Standard—Work Order Prioritization*.

Each week, the Authority creates work orders for preventative maintenance activities coming due over the next seven days. The maintenance IT system assigns work orders to maintenance personnel who are responsible for closing the orders in the IT system upon completion of the maintenance activities.

While the Authority established a work standard specifying the timeframe within which staff should complete various work orders, when testing maintenance work orders in November 2024, we found certain staff were not aware that the work standard existed and therefore were not following the expectations outlined in the work standard.

Our testing of 30 preventative maintenance work orders found staff completed only eight work orders within the expected timeframes (i.e., 73% not completed timely)—lateness ranged from 4–96 days late. Our review of the untimely work orders found staff do not consistently use the reporting features of the maintenance IT system. For example, for 18 untimely work orders, maintenance staff did not record reasons for not completing work within the expected timeframes, even though the maintenance IT system has features allowing staff to describe reasons for delays.

Our testing also found the maintenance IT system allows staff to generate multiple work orders for the same procedure—creating the risk staff duplicate work. Furthermore, this increases the risk staff may not close orders on the dates maintenance occurred (i.e., only close one work order leaving a duplicate work order active), leading to potentially unreliable data.

Not completing preventative maintenance in a timely manner increases the risk that an asset may fail and cause harm to residents, patients, visitors, or staff. This could also lead to increased future repair costs.

3.5 Demand Maintenance Guidance Updated but Further Clarity Required and Not Always Followed

We recommended the Saskatchewan Health Authority have written guidance for classifying and prioritizing requests for demand maintenance on key healthcare facilities and components located in the City of Saskatoon and surrounding areas. (2019 Report – Volume 1, p. 201, Recommendation 7; Public Accounts Committee agreement March 1, 2022)

Status—Partially Implemented

We recommended the Saskatchewan Health Authority complete demand maintenance in line with priority rankings for key healthcare facilities and components located in the City of Saskatoon and surrounding areas. (2019 Report – Volume 1, p. 201, Recommendation 8; Public Accounts Committee agreement March 1, 2022)

Status—Partially Implemented

The Saskatchewan Health Authority updated its guidance for prioritizing and completing demand maintenance requests, but staff do not always follow this guidance. Authority staff did not complete 15% of work orders we analyzed within the expected response timeframes. Additionally, the guidance does not include clear instructions on how to prioritize requests for demand maintenance. We found almost 50% of work orders tested were rated as major risk (requiring a faster response time) without a prioritization assessment potentially done.

In October 2023, the Authority developed a work standard to prioritize demand maintenance requests in the maintenance IT system by assigning an associated risk and desired timeframe to complete each request, as set out in **Figure 3**. However, the standard does not include directives on how to prioritize requests (e.g., emergency versus routine priority). We found that all system users can update the priority levels for requests—increasing the risk of staff assigning priority of requests inappropriately or inconsistently.

**Figure 3—Priority Levels and Response Times for Demand Maintenance**

Risk Rating and Required Completion Rate	Priority Level	Expected Response Time
Major Risk 100% On-Time Completion	Emergency Priority	Response Time: 30 min (with manager notification) Rectification Time: 1 day
Moderate Risk 85% On-Time Completion	Urgent Priority	Response Time: 3 hours Rectification Time: 1 week
Minor Risk 75% On-Time Completion	Medium Priority	Response Time: 1 day Rectification Time: 1 month
Insignificant Risk 50% On-Time Completion	Routine Priority	Response Time: 1 month Rectification Time: 6 months

Source: Adapted from the Saskatchewan Health Authority's *Building Services Operational Standard—Work Order Prioritization*.

Starting in August 2024, Authority staff started to adjust priority ratings when submitting maintenance requests. The system automatically assigns all orders as major risk and thus all requests are given emergency priority—previously, no expectations to adjust this rating existed. How each maintenance request is rated then determines the desired timeframes to complete work orders (e.g., emergency priority expects response time of 30 minutes and one-day rectification time).

We observed the Authority designated one employee to evaluate and assign ratings to work orders created for healthcare facilities in Saskatoon and surrounding areas beginning in August 2024. However, if this employee is absent, the Authority has not established a backup person, which can result in maintenance personnel updating ratings themselves based on personal knowledge of the tasks or simply leaving the task rated as a major risk, even if that task is routine and lower risk in nature.

Our testing of 30 untimely demand maintenance requests completed since August 1, 2024, found 10 (33%) had priority ratings set per the established work standard. Most requests continued to be ranked at the highest emergency priority level, which can lead to prioritizing completion of less critical requests before other more significant requests. For example, one request tested related to a chair with a broken arm classified as a major risk instead of a less significant priority level. Furthermore, only 8 of 30 work orders selected for testing had reasonable rationale documented explaining why a delay in completion of work occurred (i.e., did not meet the expected rectification time).

We also analyzed over 6,300 demand maintenance work orders closed between August 1, 2024, and October 31, 2024, and found staff completed 85% of work orders within the expected response timeframes. Most work orders not completed timely were classified as major risk. In total, major risk orders accounted for 48% of all work orders in this timeframe. As the maintenance IT system automatically assigns all work orders as major risk, any work orders not reassessed remain rated as major risk indefinitely. This suggests staff may not have always completed demand maintenance work orders based on accurate prioritizations.

In October 2024, the Authority's capital planning team began preparing monthly reports on key performance indicators for each region (e.g., number of completed demand maintenance work orders by priority, number of outstanding work orders). Such reporting can help management monitor the completion of maintenance activities. The Authority expected to adjust these reports based on feedback from management to help improve the usefulness of the information.

When demand maintenance requests are not appropriately prioritized, there is increased risk personnel do not first complete priority maintenance of assets critical for the delivery of healthcare services. Not completing timely demand maintenance in order of actual priority increases the risk that key assets may remain unrepaired longer than expected.

3.6 Need to Consider Planned Maintenance Activities When Setting the Maintenance Budget

We recommended the Saskatchewan Health Authority use its planned maintenance activities as an input to setting its Saskatoon-area maintenance budget. (2019 Report – Volume 1, p. 199, Recommendation 5; Public Accounts Committee agreement March 1, 2022)

Status—Partially Implemented

The Saskatchewan Health Authority does not use planned maintenance activity data as an input to set its annual maintenance budget. While the Authority expects to use data about planned maintenance activities from the maintenance IT system it implemented in October 2023 to inform its maintenance budget, the Authority had yet to use this IT system for this purpose.

We found the Authority continues to establish its maintenance budgets based on historical figures. Linking the maintenance budget to planned maintenance activities can help mitigate potential differences between actual and planned maintenance costs.

We found the maintenance IT system includes several capabilities to assist the Authority in understanding costs associated with planned maintenance activities. For example, the system can capture data on age, life expectancy, useful life, warranty, and replacement value costs for all equipment. Additionally, the system can provide information about labour costs associated with planned maintenance activities that can help the Authority establish an informed maintenance budget.

Not using planned maintenance activities to set budgets increase the risk of insufficiently funding all required maintenance. This may result in the Authority not completing maintenance at appropriate times or in deferring maintenance, which can negatively affect the delivery of healthcare, safety, and future costs.



3.7 Capital Maintenance Project Prioritization Consistently Documented

We recommended the Saskatchewan Health Authority consistently document the priority of capital maintenance projects undertaken in the City of Saskatoon and surrounding areas. (2019 Report – Volume 1, p. 202, Recommendation 9; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority selected Saskatoon-area capital maintenance projects based on priority and maintained documentation supporting project selection.

The Authority updated its capital planning strategy in 2023 to assist in capital project funding aligning with established priorities. As part of the new strategy, the Authority places a focus on preventing healthcare facilities from experiencing poor or very poor conditions, along with addressing assets with urgent or high-priority deferred maintenance. Each spring, the capital planning team finalizes plans for capital projects for the following two years and develops a tentative plan for the third year.

We found the Authority's 2026–27 capital plan included projects based on prioritization ratings. We reviewed 11 projects planned for Saskatoon and area facilities and found each project met the established criteria for having high or urgent deferred maintenance needs. This prioritization supports the Authority's objective of allocating funding to more critical projects based on the current state of capital assets.

Documenting rationale for selecting projects enables the Authority to prioritize and complete capital maintenance projects that best address its needs. In addition, it allows the Authority to utilize resources (e.g., staff, budget) effectively.

4.0 SASKATOON AND SURROUNDING AREA FACILITIES

Hospitals (Acute Care)		
Authority-Owned		
Royal University Hospital (Saskatoon)	Saskatoon City Hospital	Jim Pattison Children's Hospital (Saskatoon)
Humboldt District Health Complex	Lanigan Hospital	Rosthern Hospital
Wadena Hospital	Watrous District Health Complex	Wynyard Hospital
Healthcare Affiliates		
St. Paul's Hospital (Saskatoon)		

Health Centre and Other Facilities		
Authority-Owned		
Calder Centre (Saskatoon)	Wakaw Primary Health and Collaborative Emergency Centre	Kinsmen Children's Centre (Saskatoon)
Larson House Brief Detox (Saskatoon)	Youth Resource Centre (Saskatoon)	Borden Primary Health Centre
Delisle Community Health & Social Centre	Leroy Community Health & Social Centre	Nokomis Health Centre
Quill Lake Community Health & Social Centre	Rosthern Community Services Building	Watson Community Health Centre
South East Health Centre (Saskatoon)— leased	Idylwyld Health Centre (Saskatoon)	
Healthcare Affiliates		
Strasbourg & District Health Centre	Cameco Renal Health Centre (Saskatoon)	
Long-Term Care Facilities		
Authority-Owned		
Cudworth Nursing Home/Health Centre	Golden Acres (Wynyard)	Pleasant View Care Home (Wadena)
Manitou Lodge (Watson)	Parkridge Centre (Saskatoon)	St. Mary's Villa (Humboldt)
Quill Plains Centennial Lodge (Watson)	Preston Special Care Home (Saskatoon)	
Healthcare Affiliates		
Central Haven Special Care Home (Saskatoon)	Circle Drive Special Care Home (Saskatoon)	Last Mountain Pioneer Home (Strasbourg)
Luther Special Care Home (Saskatoon)	Oliver Lodge (Saskatoon)	Porteous Lodge (Saskatoon)
Saskatoon Convalescent Home	Sherbrooke Community Centre (Saskatoon)	St. Ann's Home (Saskatoon)
St. Joseph's Home (Saskatoon)	Stensrud Lodge (Saskatoon)	Sunnyside Adventist Care Centre (Saskatoon)
Spruce Manor Special Care Home (Dalmeny)	Lutheran Sunset Home (Saskatoon)	Bethany Pioneer (Middle Lake)
Goodwill Manor (Duck Lake)	Lakeview Pioneer Lodge (Wakaw)	Langham Senior Citizen's Home
Mennonite Nursing Home (Rosthern)	Warman Mennonite Special Care Home	Samaritan Place (Saskatoon)

Source: Adapted from information provided by the Saskatchewan Health Authority.

Chapter 13

Saskatchewan Health Authority—Purchasing Goods and Services

1.0 MAIN POINTS

The Saskatchewan Health Authority purchases goods and services to support the delivery of health services each year. The Authority directly purchased approximately \$123 million in goods and services between July 2024 and January 2025.

By February 2025, the Authority improved its processes when purchasing goods and services over \$5,000. It implemented seven of the eight recommendations we first made in 2022.

We found the Authority:

- Appropriately documented rationale when making single and sole source purchases, including when using credit cards to purchase goods and services, to show best value sought when making purchases
- Authorized the initiation of purchases and written contracts for goods and services in accordance with its delegation of signing authority, which decreases the risk of making inappropriate purchases
- Consistently evaluated potential suppliers and obtained conflict of interest declarations from tender subcommittee members when tendering for goods and services to help demonstrate fair treatment of suppliers
- Communicated with suppliers about award decisions for public tenders, which helps convey fairness and transparency in the Authority's purchasing process

The Authority needs to formally assess and track supplier performance. Having a formal supplier evaluation process reduces the risk of using unqualified or inappropriate suppliers.

2.0 INTRODUCTION

2.1 Background

The Provincial Health Authority Act makes the Saskatchewan Health Authority responsible for planning, organizing, delivering, and evaluating health services within the province.

To help fulfill its mandate, the Authority purchases goods and services related to the delivery of health services. It purchases capital assets (e.g., hospital beds, diagnostic machines, buildings), goods (e.g., medical supplies, food, prosthetics), and services (e.g., repairs and maintenance, professional fees) to support the delivery of health services each year.



Between July 2024 and January 2025, the Authority directly purchased approximately \$123 million in goods and services.¹

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we made in 2022.

We concluded, for the period ended February 28, 2022, the Saskatchewan Health Authority had effective processes, other than the areas identified in our eight recommendations, to purchases goods and services over \$5,000.²

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key staff responsible for purchasing goods and services. We examined purchasing documentation such as policies, tender documents, purchase orders, and contracts. In addition, we tested samples of purchases (e.g., tenders, single and sole source purchases, purchase card transactions).

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Procurement Policy Followed for Single and Sole Source Purchases

We recommended the Saskatchewan Health Authority follow its procurement policy (e.g., document rationale) when using single or sole source purchasing methods. (2022 Report – Volume 1, p. 76, Recommendation 2; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

We recommended the Saskatchewan Health Authority follow its single and sole source requirements when using credit cards to purchase goods and services over \$5,000. (2022 Report – Volume 1, p. 75, Recommendation 1; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

¹ Information provided by the Saskatchewan Health Authority.

² 2022 Report – Volume 1, Chapter 5, pp. 67–85.

The Saskatchewan Health Authority followed its procurement policy when using single or sole source purchasing methods, including when using credit cards to buy goods and services over \$5,000.

The Authority's *Procurement and Competitive Bidding Policy* sets out guidance for when staff can use non-competitive purchasing methods (e.g., single or sole source purchases). See **Figure 1** for the Authority's exceptions to its competitive bidding process.

Figure 1—Saskatchewan Health Authority Exceptions to Competitive Bidding Process

Sole Sourcing or Limited Sourcing: This process will be used when it is not possible or practical to obtain multiple quotes or responses to tenders because of a very limited or specialized marketplace. In the case of sole sourcing, it is necessary to demonstrate that only one supplier can meet the needs of the Authority.

Emergency Situations: Purchasing made when there is an unforeseeable emergency and the goods, materials, and services cannot be obtained by means of an open purchasing procedure. Circumstances may include, but are not limited to, pandemics; protection of health, safety and wellbeing of workers; or prevention or relief of critical shortages of essential goods.

Standardization: Where the Authority uses a product or service with a particular standardized specification through a competitive bidding process and continued standardization is justified. For example, periodic acquisition of equipment, specific consumables or phased in equipment purchases over a period, where a competitive process previously took place.

Source: Adapted from Saskatchewan Health Authority, *Procurement and Competitive Bidding Policy*, p. 3.

For purchases greater than \$5,000 (and \$20,000 for construction), the Authority expects staff to document sufficient rationale for using non-competitive purchasing methods through its Sole Source and Exceptions Justification Form.

While the Authority expects staff to generally use credit cards to buy smaller dollar value items (i.e., purchases less than \$5,000), documenting rationale for using non-competitive purchasing methods also applies to purchases made by staff using credit cards.

Between July 1, 2024, to December 31, 2024, we found Authority staff made 13 purchases on credit cards in excess of \$5,000. Credit card purchases ranged from just over \$5,000 to \$13,000 in value.

We tested three credit card purchases more than \$5,000 and found the Authority appropriately documented rationale (e.g., no alternative suppliers identified to provide the same products under the required conditions) on the justification form for using the sole source purchasing method for all three purchases.

The Authority has a centralized purchasing department responsible for purchasing goods and services over \$75,000 (over \$200,000 for construction). For purchases greater than \$75,000, the Authority's Procurement Department determines sources of supply through the public tender process.

We tested five purchases greater than \$75,000 subject to the public tender process between July 1 and December 31, 2024, and found one sole source purchase. Our testing of the purchase found the Authority had documented appropriate rationale (i.e., only product meeting all the Authority's needs) on the justification form for using the sole source purchasing method.



Following its procurement policy and documenting justifications for single or sole source purchases, including credit card purchases, helps the Authority treat suppliers fairly and equitably, and obtain best value when making purchasing decisions.

3.2 Purchases and Contracts Properly Authorized

We recommended the Saskatchewan Health Authority authorize the initiation of purchases consistent with its written delegation of signing authority. (2022 Report – Volume 1, p. 77, Recommendation 3; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

We recommended the Saskatchewan Health Authority authorize contracts for goods and services in accordance with its delegation of authority. (2022 Report – Volume 1, p. 82, Recommendation 7; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

The Saskatchewan Health Authority properly authorized the initiation of purchases consistent with its delegation of authority.

To initiate purchases, the Authority requires staff to use a contract or purchase order depending on the purchase threshold:

- For purchases between \$5,000 and \$75,000, individual business units and staff in various parts of the province are knowledgeable of suppliers frequently used for various types of purchases. After staff obtain three quotes, they issue a purchase order with purchase details including quantity and description, supplier information, and shipping location.

The Authority requires staff with the appropriate delegation of authority to approve purchase orders.

- For purchases greater than \$75,000, the Authority's Procurement Department determines sources of supply through the public tender process. The Authority requires staff to formally document the sourcing decision on its Procurement Confirmation Form that sets out the tender's details such as a preliminary description and specifications of the product or service, total approved budget, and contract term.

The Form must be approved by the Executive Director or Director of the area of responsibility, as well as the Director of Procurement.

After the Authority approves the recommended supplier, it will enter into a contract (i.e., written contract or purchase order) with that supplier. The Authority requires staff with the appropriate delegation of authority to approve contracts.

We tested 14 purchases between July 1, 2024, and December 31, 2024 and found the Authority appropriately authorized the initiation of these purchases (i.e., purchase orders, Procurement Confirmation Forms). It also appropriately authorized the supplier contracts (four written contracts; 10 purchase orders).

Appropriate approvals for purchase initiation help the Authority commit to purchases that meet its needs and provide best value. Executing contracts in accordance with expectations (e.g., in accordance with delegation of signing authority) decrease the risk of the Authority making inappropriate purchases, having contract disputes, and not receiving goods or services when needed.

3.3 Conflicts of Interest Declarations Obtained Prior to Evaluation of Potential Suppliers

We recommended the Saskatchewan Health Authority obtain conflict of interest declarations from tender subcommittee members, as required by its conflict of interest policy. (2022 Report – Volume 1, p. 79, Recommendation 5; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

We recommended the Saskatchewan Health Authority consistently evaluate potential suppliers when tendering for the purchase of goods and services. (2022 Report – Volume 1, p. 79, Recommendation 4; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

Saskatchewan Health Authority staff involved in tender evaluations completed conflict of interest declarations as required by policy and consistently evaluated suppliers when tendering for the purchase of goods and services.

The Authority uses subcommittees to conduct each of its public tenders. Subcommittees usually consist of three to five people including purchasing staff, subject-matter experts (e.g., IT experts, medical staff), and individuals with prior experience with the type of purchase.

The Authority's procurement policy requires subcommittee members to declare any potential or perceived conflicts of interest in accordance with its *Conflict of Interest Policy* before supplier evaluations begin.

The Authority also requires subcommittee members to use tender evaluation criteria to score each bid received on a tender. Purchasing staff combine the results from subcommittee members within a scoring matrix to provide an overall score for each proposal.

We tested four tenders and found subcommittee members completed conflict of interest declarations as expected (none declared conflicts of interest) and appropriately used evaluation criteria to assess suppliers.



Obtaining and maintaining written declarations from subcommittee members about their possible conflicts of interest before the evaluation process starts help the Authority to illustrate fair and equitable treatment of potential suppliers.

Properly and regularly completing evaluations for all tenders also help the Authority select suppliers that meet the Authority's needs. Further, with documented evaluations, the Authority can sufficiently support its decisions for supplier selection and demonstrate achievement of best value.

3.4 Award Decisions Communicated to Suppliers

We recommended the Saskatchewan Health Authority consistently communicate supplier award decisions for public tenders as required by its procurement policy. (2022 Report – Volume 1, p. 81, Recommendation 6; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

The Saskatchewan Health Authority consistently communicated supplier award decisions for public tenders to suppliers as required by its procurement policy.

The Authority's *Procurement and Competitive Bidding Policy* requires staff to notify successful and unsuccessful bidders. Staff notify the successful bidder with a letter of intent, while notifying unsuccessful bidders with a letter of regret. In addition, the Authority requires staff to publicize contract award notices within 72 days of awarding the contract (e.g., posting notices on the SaskTenders website).³

We tested four tenders and found:

- For three tenders, the Authority sent letters to all successful and unsuccessful bidders ranging from 10 to 51 days after bidding closed.
- For one tender, the Authority sent letters to bidders 115 days after bidding closed. We found the Authority had reasonable explanations for the delays (e.g., additional time taken to evaluate comparable bids).
- For all tenders, the Authority updated the SaskTenders website within 72 days of awarding the contracts.

Communicating supplier award decisions help the Authority to demonstrate that its purchasing process is fair and transparent.

³ SaskTenders is the website that hosts public sector tender notices for Saskatchewan. sasktenders.ca/content/public/Search.aspx (1 April 2025).

3.5 Supplier Performance Not Formally Assessed

We recommended the Saskatchewan Health Authority establish a formal process to assess and track supplier performance. (2022 Report – Volume 1, p. 84,

Recommendation 8; Public Accounts Committee agreement February 27, 2024)

Status—Not Implemented

The Saskatchewan Health Authority does not have a formal process to assess and track supplier performance.

The Authority does not formally assess whether suppliers performed to a satisfactory level (e.g., timelines met, acceptable quality of work) after the conclusion of a contract or after its receipt of goods and services. However, Authority management indicated it is developing a formal process to assess and track supplier performance, which is expected by March 2026.

Assessing suppliers at the conclusion of a contract is important because these assessments can affect whether suppliers are selected for future purchases. Without a consistent process to assess and track supplier performance, the Authority increases its risk of using unqualified or inappropriate suppliers (e.g., suppliers who performed below expectations).

Chapter 14

Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals

1.0 MAIN POINTS

By February 2025, the Saskatchewan Health Authority improved its processes for the safe and timely discharge of patients from its two acute care facilities in Regina—Pasqua and Regina General Hospitals—by implementing the two remaining recommendations we first made in 2015.

The Authority used a team-based care approach at the Pasqua Hospital and continued to advance toward doing so at the Regina General Hospital. Communication among team-based healthcare professionals provides complete information to help make informed decisions about in-hospital patient care and estimate timely and safe discharge dates for patients.

The Authority also implemented a process to audit the completion of medication reconciliations at both Regina hospitals.¹ While the Authority found staff continue to inconsistently complete medication reconciliations upon patient discharge, it is committed to improving results in this area (e.g., periodic reporting of results to the Board). Consistent completion of medication reconciliations at patient discharge helps to reduce adverse drug-related incidents or unplanned hospital re-admissions.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Health Authority, under *The Provincial Health Authority Act*, is responsible for the planning, organization, delivery, and evaluation of the health services it provides, including discharging patients from its hospitals.

Discharging patients in a timely, safe manner is critical for effective bed management so beds are available when needed. If managed well, timely patient discharge can significantly improve bed access and patient flow.

2.2 Focus of Follow-Up Audit

This chapter describes our fourth follow-up audit of management's actions on the recommendations we made in 2015.

¹ A medication reconciliation compiles a complete list of a patient's medications to prevent medication errors.



We concluded, for the 12-month period ended February 28, 2015, the Saskatchewan Health Authority had effective processes for the safe and timely discharge of hospital patients from its two largest acute care facilities in Regina (Pasqua and Regina General Hospitals), other than the matters reflected in our 11 recommendations.² By February 2023, the Authority implemented nine recommendations.³

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management and examined the Authority's policies and procedures, and other documents relevant to patient discharge. In addition, we tested the Authority's internal process to audit medication reconciliations at both Regina hospitals and observed team-based care at Pasqua Hospital.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 15, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Team-Based Care Advancing

We recommended the Saskatchewan Health Authority require healthcare professionals involved in patient care prepare a comprehensive, multidisciplinary patient care plan. (2015 Report – Volume 1, p. 157, Recommendation 2;

Public Accounts Committee agreement September 17, 2015)

Status—Intent of Recommendation Met

The Saskatchewan Health Authority continues to advance the use of team-based care for patients at both Regina hospitals.

Subsequent to our 2015 audit, Authority management decided not to proceed with using a comprehensive, multidisciplinary patient-care plan. Rather, the Authority promoted team-based care as its main strategy to facilitate coordinated patient care for general medicine patients (e.g., patients with a variety of general medical needs such as diabetes or dermatological conditions).

² 2015 Report – Volume 1, Chapter 14, pp. 147–168.

³ 2017 Report – Volume 1, Chapter 24, pp. 253–260, 2019 Report – Volume 2, Chapter 41, pp. 309–312, and 2023 Report – Volume 1, Chapter 19, pp. 187–189.

Under a team-based care approach, the Authority assigns a physician to lead a specific unit-based team made up of various healthcare professionals (e.g., physicians, nurses, occupational and physical therapists, pharmacists) with a physical presence on the same hospital unit or floor. This helps create predictability, cohesiveness, improved communication, and on-site clinical support for the team members of that unit.⁴

We observed the team-based care approach at the Pasqua Hospital and found it operated as intended. We found physicians lead patient rounds (i.e., bedside visits) with input from various other healthcare professionals (e.g., nurse, pharmacist, physical therapist) physically present on the unit.

While the Authority had yet to expand the team-based care approach to the Regina General Hospital, we found it was actively negotiating a new physician services agreement promoting the use of team-based care at both Regina hospitals with the Saskatchewan Medical Association as of February 2025. The Authority anticipated finalizing this physician services agreement by June 30, 2025.

Communication among healthcare professionals involved in patient care helps to provide complete information for better decision-making, as well as to properly estimate timely and safe discharge dates for patients.

3.2 Medication Reconciliations Monitored Regularly

We recommended the Saskatchewan Health Authority require staff to follow the policy when completing medication reconciliations prior to discharging patients. (2015 Report – Volume 1, p. 164, Recommendation 8; Public Accounts Committee agreement September 17, 2015)

Status—Implemented

The Saskatchewan Health Authority regularly monitored and reported on staff compliance with its medication reconciliation policy and planned to take action on lower non-compliance rates.

The Authority's medication reconciliation policy requires healthcare professionals to complete medication reconciliations for patients admitted to acute care on admission and discharge. A medication reconciliation is the process healthcare professionals use to compile an accurate and complete list of a patient's medications to prevent medication errors.

⁴ Adapted from information provided by the Saskatchewan Health Authority.



In April 2023, the Authority's Pharmacy Department in Regina implemented an audit process to assess compliance with the medication reconciliation policy.⁵ Pharmacy completes a monthly audit of 10 randomly selected patient files from each Regina Hospital to assess whether healthcare staff completed medication reconciliations as expected.

We tested a sample of eight patient files audited by Pharmacy and agreed with their audit results. We also reviewed Pharmacy's sample selection process and the reporting of audit results and found these processes effective for monitoring compliance with the medication reconciliation policy.

The Authority's Medication Reconciliation Subcommittee, comprised of members from various areas including Pharmacy, Clinical Standards, and Professional Practice and Acute Care, sets targets for medication reconciliation compliance (e.g., 80% of audited patient discharges across the province are compliant) and reviews monthly audit results. Additionally, we found the Authority's Board of Directors monitors medication reconciliation compliance on a quarterly basis.

Our review of Pharmacy's audit results found the Authority continues to inconsistently complete medication reconciliations upon patient discharge. For example, in November 2024, Pharmacy audit results found staff appropriately completed 14% of the discharge medication reconciliations tested at the Pasqua and Regina General Hospitals. Authority management indicated it planned to implement a peer support approach to increase compliance rates.

The inclusion of medication reconciliations within Board reporting also illustrates the Authority's commitment to improving results in this area. The Authority's report to the Board in September 2024 indicated healthcare staff appropriately completed on average over 50% of medication reconciliations audited across the province between July 2023 and June 2024.

Medication reconciliations can help reduce the risk of healthcare professionals communicating inaccurate medication information across transition points of care (e.g., discharge). Regularly monitoring and reporting on this process enables the Authority to help ensure medication reconciliations are carried out effectively.

⁵ The Authority completes audits at all hospitals across the province.

Chapter 15

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

1.0 MAIN POINTS

In Saskatchewan, over 200 people die by suicide each year.¹ In the Saskatchewan Health Authority's Northwest service area, Indigenous people accounted for about 70% of all completed suicides.²

Between April 2024 and February 2025, there were 18 suicides (2018: 28 suicides) in northwest Saskatchewan.³

By February 2025, the Authority implemented the six remaining recommendations we originally made in 2019 about treating patients at risk of suicide in northwest Saskatchewan. We found the Authority:

- Analyzed key data about suicide rates and prevalence of suicide attempts to identify communities with the highest need for services. As a result of its analysis, it added key positions to two communities (i.e., North Battleford and Meadow Lake) to increase services to patients at risk of suicide. The Authority also analyzed barriers to patients attending scheduled appointments (virtual and in-person) and took steps to address the barriers (e.g., provided transportation options to patients).
- Conducted suicide screenings and psychiatric consultations, when required, for patients accessing emergency departments who were at risk of suicide. It also followed up with patients discharged from emergency departments to encourage further treatment, where needed.
- Required staff to complete mandatory training and began tracking training completed by staff to determine and address gaps.

Having effective processes to treat patients at risk of suicide in the Northwest service area help patients receive needed support and treatment.

2.0 INTRODUCTION

2.1 Background

Under *The Provincial Health Authority Act*, the Saskatchewan Health Authority is responsible for the planning, organization, delivery, and evaluation of the health services that it provides, including treating patients at risk of suicide.

¹ The average number of suicides between 2019 and 2023. www.suicideinfo.ca/local_resource/suicide-stats-canada-provinces/ (5 March 2025).

² Saskatchewan Health Authority data on completed suicides in northwest Saskatchewan communities from 2015–23.

³ Saskatchewan Coroners Service, *Suicide Deaths in Specific Northern Communities, April 1, 2024 – February 25, 2025*.



In 2020, the Government of Saskatchewan released *Pillars for Life: The Saskatchewan Suicide Prevention Plan* to help reduce risk factors related to suicide, while increasing protective factors for individuals, families, and communities.⁴ The Plan notes that in northern Saskatchewan, suicide is the leading cause of death for people aged 10 to 49.⁵

The Authority's Northwest integrated service area is one of its six service areas and encompasses those healthcare facilities serving communities in northwest Saskatchewan (e.g., North Battleford, Lloydminster, Meadow Lake) and far northwest (e.g., Buffalo Narrows, La Loche, Île-à-la-Crosse).⁶ These facilities serve a population of about 115,000.⁷

Patients at risk of suicide typically access healthcare services by going to an emergency department or outpatient services. The Authority offers mental health supports through outpatient services (direct clinical and counselling) and inpatient services (provided in a hospital outside of an emergency department).

2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we first made in 2019.

We concluded, for the 12-month period ended August 31, 2019, the Saskatchewan Health Authority had effective processes, other than the areas identified in our eight recommendations, to treat patients at risk of suicide in northwest Saskatchewan.⁸ By November 2022, the Authority implemented two recommendations and partially implemented six recommendations.⁹

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key Authority staff responsible for providing services to people at risk of suicide in northwest Saskatchewan. We examined the Authority's centralized mental health and addictions IT system and assessed relevant work standards as well as training provided to staff. We also tested a sample of files of patients at risk of suicide.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2025, and the Saskatchewan Health Authority's actions up to that date.

⁴ www.saskatchewan.ca/government/health-care-administration-and-provider-resources/saskatchewan-health-initiatives/suicide-prevention-plan (5 March 2025).

⁵ *Pillars for Life: Saskatchewan Suicide Prevention Plan*, p. 2.

⁶ Prior to creation of the Saskatchewan Health Authority in 2017, the former Keewatin Yatthé Health Region served communities in the far northwest and the former Prairie North Health Region served communities in the northwest.

⁷ Information provided by Saskatchewan Health Authority.

⁸ *2019 Report – Volume 2, Chapter 24*, pp. 197–222.

⁹ *2023 Report – Volume 1, Chapter 20*, pp. 191–202.

3.1 Key Data Analyzed to Rationalize Additional Services Needed

We recommended the Saskatchewan Health Authority work with others (e.g., Ministry of Health) to analyze key data about rates and prevalence of suicide attempts to rationalize services made available to patients at risk of suicide. (2019 Report – Volume 2, p. 207, Recommendation 1; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority analyzed key data about suicide rates and prevalence of suicide attempts and used the results to rationalize services in the Northwest service area.

In 2023, the Authority analyzed the Saskatchewan Coroners Service suicide data (i.e., year of death, location/community, age, gender, and race of individuals who completed suicide), as well as the number of patients presenting to emergency rooms with self-harm or suicide attempts in the Northwest service area between 2015 and 2023. The Authority used its analysis to identify communities with high prevalence of suicide and suicide attempts.

The Authority's analysis of the 2015–23 data highlighted two communities as having the highest need for services:

- North Battleford had the highest number of suicides (22% of all cases in the Northwest service area) and emergency room visits for self-harm or suicide attempts (824 visits).

In response, the Authority filled two new Psychiatric Liaison Nurse positions at the Battlefords Union Hospital emergency room in August 2023. The primary focus for these positions is to work closely with emergency room physicians to develop and deliver high-quality services for individuals presenting to emergency rooms with mental health and addictions concerns.

- Meadow Lake had the second highest number of suicides (10.2% of all cases in the Northwest service area) and emergency room visits for self-harm or suicide attempts (558 visits).

In response, the Authority filled two new Assessor Coordinator positions associated with inpatient and outpatient mental health and addictions services at the Meadow Lake Hospital in December 2023 and January 2024. These positions provide a range of services to patients at risk of suicide, including counselling, programming, screening, assessment, treatment, and case coordination.

Authority management indicated it plans to analyze suicide data annually. It expected to analyze the 2024 data by June 2025 to identify additional areas with high prevalence of suicide and suicide attempts and take any necessary actions.

Reviewing trends and analyzing key data allows the Authority to identify areas with a higher prevalence of suicide in the Northwest service area. This informs the Authority's decisions regarding resource allocation to help ensure individuals at risk of suicide have adequate access to suicide prevention programs and services.



3.2 Required Training Established and Tracking Started

We recommended the Saskatchewan Health Authority give suitable training to staff located in northwest Saskatchewan caring for patients at risk of suicide. (2019 Report – Volume 2, p. 211, Recommendation 2; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority determined mandatory training requirements for staff (e.g., addiction counsellors, nurses) working with patients at risk of suicide in northwest Saskatchewan and began tracking training completed by staff. It expects to provide staff with any missed training in 2025–26.

In June 2021, the Authority implemented a work standard outlining the minimum mandatory training requirements for staff caring for patients at risk of suicide (e.g., training on identifying suicide risks, and completing assessment forms and safety plans). We reviewed the required training courses during our 2022 follow-up audit and found the training requirements reasonable.

In 2023, the Authority began requiring managers to track training completed by staff within their unit using manual training logs. Managers track whether each employee completed mandatory training (e.g., suicide protocol), when it was completed, and when the training expires.

We reviewed five training logs for units within inpatient and outpatient facilities located in the Northwest region and found:

- Three training logs were up to date with all staff having completed relevant training
- One training log had two staff who were missing one of the required training courses
- One training log had almost all staff missing required training, or their training was past its expiration date

Authority management indicated that due to staff turnover, multiple training courses lost their designated trainer. The Authority was currently exploring options (e.g., external training) to provide required training to staff in 2025–26.

Tracking whether staff obtain required training decreases the risk that staff may not follow the practices the Authority expects.

3.3 Suicide Screening and Psychiatric Consultations Completed

We recommended the Saskatchewan Health Authority follow its established protocols to provide psychiatric consultations to patients accessing emergency departments in northwest Saskatchewan who are at high risk of suicide. (2019 Report – Volume 2, p. 214, Recommendation 3; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority followed its established protocols to screen patients for risk of suicide and to provide psychiatric consultations to patients accessing emergency departments who are at high risk of suicide.

In June 2023, the Authority developed two work standards to provide guidance to staff on when psychiatric consultation is required and how to contact psychiatry. The Authority first requires staff to medically stabilize patients. Once the patient is stable, staff are to screen patients for risk of suicide when they exhibit signs and/or symptoms of suicidal behaviour or suicidal ideation. The attending emergency department physician further assesses risk and determines the need for psychiatric and/or mental health consultation (required when there is a higher risk of suicide).

We tested 25 files of patients admitted to emergency departments for suicide ideation, self-harm, or attempted suicide. We found the Authority adequately documented the risk of suicide for each patient and appropriately provided psychiatric consultation to 17 patients when it was required. In one case, emergency department staff assessed the patient as high risk of suicide. We found the Authority immediately requested psychiatric consultation and admitted the patient to inpatient mental health services.

Assessing patients' suicide risk and consulting with psychiatrists decreases the risk of those patients not receiving needed support and treatment.

3.4 Analyzing Missed Appointments and Addressing Barriers

We recommended the Saskatchewan Health Authority address barriers to using videoconferencing to provide psychiatric services to communities in northwest Saskatchewan. (2019 Report – Volume 2, p. 215, Recommendation 4; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

We recommended the Saskatchewan Health Authority analyze reasons patients at risk of suicide miss appointments for mental health outpatient services to help address barriers. (2019 Report – Volume 2, p. 217, Recommendation 5; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority analyzes reasons patients miss in-person and videoconferencing appointments and takes action to address the barriers to mental health services.

The Authority continues to provide Telehealth clinics (i.e., videoconferencing) at all five communities in the far northwest region (Beauval, Buffalo Narrows, Île-à-la-Crosse, La Loche, and Patuanak) on a quarterly basis.



The Authority requires staff to follow up with patients who miss their scheduled in-person and virtual appointments on the day the appointment was to occur. If staff are unable to reach the patient, the Authority expects a second attempt to be made the next business day. Staff are to document, in a standard no-show form, the date and time when staff attempted to follow up with the patient and the patient's reasons for missing their scheduled appointment.

The Authority collects and compiles all the completed no-show forms each month to summarize the reasons patients miss their scheduled appointments (for both in-person and videoconferencing appointments). On average, about 97 patients miss their scheduled appointments each month. We reviewed the results of the Authority's analysis for September 2022 to June 2024—the Authority identified four main barriers as to why patients miss their scheduled appointments:

- 44.5% of patients who missed their scheduled appointments forgot about the appointment and/or had a scheduling conflict
- 12.1% of patients were sick, no longer required the service, slept in, or were not feeling up to coming to the appointment
- 3.6% missed their scheduled appointment due to a miscommunication of the date/time of the appointment
- 3% of patients did not have available transportation

Additionally, for one-third of all no-shows, the Authority was unable to contact the patient and could not assess barriers as to why the patient missed the appointment.

The Authority evaluated the barriers identified and took steps to address these barriers. For example:

- Management worked with its IT department in 2023 to determine whether it could implement an automated process for sending text message reminders to patients. Due to limitations in the Authority's Mental Health and Addictions Information System (MHAIS), this process is not possible. The Authority should continue to pursue some sort of appointment reminder option given a high proportion of patients missing their appointments.
- Management encouraged staff to write the date/time of the appointment on the clinician's business card provided to patients
- In 2023, the Authority began offering local taxi services (where taxi services exist) for patients to get to their scheduled appointment. The Authority provides taxi vouchers to patients. The taxi company completes the voucher and submits it to the Authority for payment.
- The Authority has various employees (e.g., continuing care aides) who work in the field and drive to check in on patients at their home. These staff will provide transportation to patients when required. For example, they will drive patients to the grocery store, the pharmacy, or to scheduled appointments.

Analyzing why patients miss appointments allows the Authority to take action to address barriers to mental health services.

3.5 Following Up with Patients After Discharge

We recommended the Saskatchewan Health Authority follow up with patients (who attempted suicide) discharged from emergency departments in northwest Saskatchewan to encourage treatment, where needed.

(2019 Report – Volume 2, p. 219, Recommendation 6; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

The Saskatchewan Health Authority follows up with patients (who attempted suicide) discharged from emergency departments in northwest Saskatchewan to encourage treatment, where needed.

Upon discharge, emergency departments refer patients who attempted suicide to outpatient services (e.g., addictions counselling, psychiatric care) or inpatient services. The Authority expects mental health and addictions staff to follow up with patients needing outpatient services the next business day and determine further referrals or follow-up appointments.

The timeliness of follow-up appointments depends on the patient's assessed suicide risk at the time of discharge (i.e., patients assessed at moderate suicide risk have scheduled appointments to reassess suicide risk within five days; high-risk patients are reassessed within 24 hours).

We tested 25 patient files and found the Authority adequately documented referrals to outpatient services and scheduled timely follow-up appointments for 17 patients. The remaining eight patients did not have referrals to mental health outpatient services due to the following:

- Three patients refused additional services or refused to give their contact information.
- Three patients were already participating in outpatient services (i.e., addictions counselling). The Authority confirmed each patient had a scheduled appointment with their provider prior to discharge.
- Two patients were discharged without any referrals to outpatient services; however, both patients were assessed as having no risk of suicide at the time of discharge. The Authority provided them with the necessary resources to contact outpatient services if the patient felt they wanted additional mental health support. At the time of our follow-up audit, we found these patients did not access mental health and addictions services following discharge.

Following up with patients after discharge decreases the risk of patients not receiving the care they need. Proactive follow-up promotes continuity of care and continues the assessment and management of suicide risk.

Chapter 16

Saskatchewan Liquor and Gaming Authority— Regulating Locally Manufactured Craft Alcohol

1.0 MAIN POINTS

Saskatchewan had 60 locally manufactured craft alcohol producers at February 2025.

By February 2025, the Saskatchewan Liquor and Gaming Authority strengthened some of its processes to regulate the production and sale of locally manufactured craft alcohol in Saskatchewan. It implemented three out of five recommendations we first made in 2022.

We found the Authority:

- Renewed locally manufactured craft alcohol producer permits prior to expiry by sending 30-day reminders and adequately followed up with producers during the permit renewal process
- Updated its craft alcohol inspection checklist to incorporate all key risks relating to craft alcohol manufacturing and used the checklist during inspections since September 2023
- Performed reasonability assessments of locally manufactured craft alcohol production and sales to help ensure proper collection of all production levies

The Authority also made progress by obtaining timely certificates of analysis from craft alcohol producers in accordance with its quality assurance policy. However, the Authority still needs to follow up with producers who submit certificates of analysis showing alcohol content outside approved thresholds (e.g., exceeding acceptable alcohol content by 1%). Not following up when certificates of analysis identify issues increases the risk of adverse impact on human health (e.g., illness, overconsumption).

The Authority also needs to develop a risk-informed plan for inspecting locally manufactured craft alcohol producers (e.g., facilities)—it has not inspected 28 of these producers since 2022. A risk-based inspection plan would help the Authority allocate its resources to the highest priority areas.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Liquor and Gaming Authority is responsible for regulating locally manufactured craft alcohol in Saskatchewan.¹ In February 2025, the province had 60 locally manufactured craft alcohol producers that held 91 permits (2021: 64 producers with 71 permits).²

¹ *The Alcohol and Gaming Regulation Act, 1997*, section 19(1).

² A producer may have more than one permit if they produce more than one type of alcohol product (e.g., production of craft beer and craft spirits requires two separate permits).



Locally manufactured craft alcohol refers to alcohol products (e.g., cider, beer, distilled alcohol, wine) produced and sold in the province. Craft alcohol means beverage alcohol manufactured by fermentation or distillation in accordance with policies outlined for craft breweries, craft distilleries, craft wineries, craft cideries, and craft refreshments; it does not include alcohol manufactured under a bottling-manufacturing permit (i.e., manufacturers who blend and repackage bulk alcohol purchased from elsewhere and do not ferment or distill their own products).³

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we made in 2022.

We concluded, for the 12-month period ended November 30, 2021, the Saskatchewan Liquor and Gaming Authority had, other than the areas reflected in our five recommendations, effective processes to regulate the production and sale of locally manufactured craft alcohol in Saskatchewan.⁴

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with Authority management. We assessed timeliness of permit renewal reminders, checklists used in inspections, certificates of analysis, and the Authority's reasonability assessment of producers' monthly sales and production reporting.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 4, 2025, and the Saskatchewan Liquor and Gaming Authority's actions up to that date.

3.1 Permits Renewed Timely

We recommended the Saskatchewan Liquor and Gaming Authority renew locally manufactured craft alcohol producer permits prior to expiry as required by The Alcohol and Gaming Regulation Act, 1997. (2022 Report – Volume 1, p. 95, Recommendation 1; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

³ Saskatchewan Liquor and Gaming Authority, *Saskatchewan Alcohol Manufacturing Policy Manual*, p. 19.

⁴ 2022 Report – Volume 1, Chapter 6, pp. 87–103.

The Saskatchewan Liquor and Gaming Authority renewed permits for locally manufactured craft alcohol producers prior to expiry as required by legislation. Permits expire every three years.

The Authority maintains a list of permit expiry dates, sends out 30-day expiration reminders, and adequately follows up with locally manufactured craft alcohol producers during the permit renewal process, as required by its *Saskatchewan Alcohol Manufacturing Policy Manual*.

We did not identify any craft alcohol producers on the permit renewal list with unexplained expired permits (e.g., producers who discontinued operations).

We tested 11 permit renewal applications and found the Authority sent timely reminders for all permits. The Authority:

- Renewed nine permits on time and the producers did not operate a single day without a permit.
- Renewed one permit three days after expiry because the producer did not provide required information timely. We saw evidence of the Authority appropriately informing the producer it could not operate for those three days.
- Did not renew one permit tested because the producer owed the Authority significant production levies, and informed the producer they could not continue to operate.

By sending out timely renewal letters, the Authority reminds craft alcohol producers to renew permits prior to expiration as required by legislation and reduces the risk of producers operating for an extended period without a permit.

3.2 Risk-Informed Inspection Plan Needed

We recommended the Saskatchewan Liquor and Gaming Authority implement a risk-informed plan for inspecting locally manufactured craft alcohol producers. (2022 Report – Volume 1, p. 97, Recommendation 2; Public Accounts Committee agreement February 6, 2023)

Status—Not Implemented

At February 2025, the Saskatchewan Liquor and Gaming Authority has not yet developed a risk-informed plan for inspecting locally manufactured craft alcohol producers (e.g., facilities).

There are 60 craft alcohol producers in Saskatchewan as of February 2025.

Since the beginning of 2022 (timing of our original audit), the Authority inspected 41 locally manufactured craft alcohol producers. It is inspecting each craft alcohol producer in the province to better understand the businesses and facilities to prepare its risk-based plan. As of October 2024, the Authority had not inspected 28 producers since 2022. Having an inspection plan that states the required frequency of craft alcohol producer inspections will help reduce the risk of non-compliance going unnoticed for an extended period.



Authority management indicated it expects to complete its risk-based plan by mid-2026.

Having a written risk-informed inspection plan would help the Authority allocate its resources to high priority areas, which is important as inspectors are also responsible for inspecting all commercial liquor permittees including craft alcohol producers.

3.3 Inspection Checklist Includes Key Alcohol Manufacturing Risks

We recommended the Saskatchewan Liquor and Gaming Authority utilize a locally manufactured craft alcohol inspection checklist addressing all key risks associated with alcohol manufacturing. (2022 Report – Volume 1, p. 99, Recommendation 3; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

The Saskatchewan Liquor and Gaming Authority updated its craft alcohol inspection checklist in September 2023 with all key risks related to craft alcohol manufacturing. The Authority's inspectors use the updated checklist at craft alcohol producer inspections.

The updated inspection checklist includes key risks associated with manufacturing alcohol we found missing from the checklist in 2022. The checklist now includes:

- Use of food-grade chemicals to clean manufacturing equipment
- Processes for bottling/filling cans
- Processes for handling incidents of glass bottle damage during the bottling phase
- Processes for obtaining written authorization when purchasing bulk alcohol from outside the country
- Verification of requirements for collaborative manufacturing⁵

Since the Authority implemented its checklist in 2023, it inspected 16 craft alcohol producers. We tested inspections for 10 craft alcohol producers and found the Authority appropriately used the updated checklist for all 10 inspections.

Having inspection checklists that address all key risk areas associated with manufacturing alcohol, as well as include the Authority's policy requirements, helps its inspectors check whether craft alcohol producers comply with their permit's operating requirements. These checks also decrease the risk to public safety (e.g., consuming alcohol with a higher than labelled alcohol content).

⁵ Collaborative manufacturing is when two or more craft alcohol producers work together to create a product at a single production facility. The Saskatchewan Liquor and Gaming Authority requires the host manufacturer not only to always be present during production, but also to report the production in its monthly production reporting and pay the production levy. *Saskatchewan Alcohol Manufacturing Policy Manual*, p. 58.

3.4 Insufficient Follow Up on Craft Alcohol Exceeding Thresholds

We recommended the Saskatchewan Liquor and Gaming Authority obtain certificates of analysis from locally manufactured craft alcohol producers every two years as required by its quality assurance policy. (2022 Report – Volume 1, p. 99, Recommendation 4; Public Accounts Committee agreement February 6, 2023)

Status—Partially Implemented

The Saskatchewan Liquor and Gaming Authority made progress by obtaining timely certificates of analysis from craft alcohol producers in accordance with its quality assurance policy. However, the Authority did not follow up with producers who submitted certificates of analysis with alcohol by volume outside approved thresholds, as required by its manual.

The Authority requires craft alcohol producers to submit laboratory reports (certificates of analysis) verifying products are safe for consumption. The Authority's quality assurance policy requires producers to submit certificates of analysis for a minimum of one active product from each alcohol product line every two years.

In January 2024, the Authority implemented an IT process directing staff to send renewal reminders to craft alcohol producers 90, 60, and 30 days prior to the two-year due date since receiving the last certificate of analysis.

We tested 11 craft alcohol producers and found the Authority obtained certificates of analysis timely for all of them within two years of the previous certificate.

However, we found the Authority did not follow up with two craft alcohol producers who provided certificates of analysis not adherent to the Canadian alcohol by volume standards.⁶

- One certificate of analysis from February 2023 exceeded the variance allowed by the standard by 0.2% (i.e., alcohol by volume over the threshold)
- One certificate of analysis from February 2023 exceeded the variance allowed by the standard by 1.0% (i.e., alcohol by volume under the threshold)

The Authority updated internal processes in August 2023 and requires staff to confirm compliance with the alcohol by volume standards. Where a craft alcohol producer exceeds the alcohol by volume standards, the Authority would require a producer to submit more products for analysis to a laboratory.

By not following up on non-compliant certificates of analysis, there is an increased risk of craft alcohol producers selling alcohol that does not meet quality assurance standards. This increases the risk of an adverse impact on human health (e.g., illness, overconsumption).

⁶ Saskatchewan Liquor and Gaming Authority, *Saskatchewan Alcohol Manufacturing Policy Manual*, p. 22.



3.5 Reported Craft Alcohol Sales Adequately Assessed

We recommended the Saskatchewan Liquor and Gaming Authority perform reasonability assessments of locally manufactured craft alcohol producers' monthly sales and production reporting to help ensure collection of all production levies. (2022 Report – Volume 1, p. 103, Recommendation 5; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

The Saskatchewan Liquor and Gaming Authority performs reasonability assessments of locally manufactured craft alcohol production and sales, which it uses to determine production levies.

Craft alcohol producers pay the Authority a production levy on craft alcohol sold directly to consumers or retailers.⁷ The Authority determines the amount to be paid by assessing monthly production and sales reports sent by producers.

In 2023–24, the Authority received \$5.5 million in production levies from craft alcohol producers.

The Authority continued to review locally manufactured craft alcohol producers' monthly reports. At February 2025, we found the Authority had an appropriate process to check for timeliness (received within 30 days of month end) and completeness of reports (all required fields completed), opening craft alcohol inventory (in litres) matches the closing inventory of the prior month, and to follow up with the producer on any issues.

We tested 31 monthly reports from producers and found the Authority assessed reports as expected, and received all reports timely.

Since August 2023, the Authority also holds internal meetings monthly to discuss locally manufactured craft alcohol producers' reporting and any other issues (e.g., overdue production levies, upcoming permit expirations). These meetings include staff from the Authority's Corporate Services Division and Regulatory Services Division. We attended one of the monthly meetings and confirmed relevant reporting discussions occurred as expected.

The Authority also uses its Audit Services Branch's audit reports on locally manufactured craft alcohol producers to monitor compliance with its *Saskatchewan Alcohol Manufacturing Policy Manual*. Since 2022, the Branch performs one or two audits on craft alcohol producers each year. We reviewed one of these reports from 2022–23 and found the Authority communicated the results to the producer who understated their production levy by less than \$100.

⁷ The Saskatchewan Liquor and Gaming Authority charges craft alcohol producers a production levy (fee per litre sold) based on the type of alcohol produced (e.g., beer, wine, cider) and based on the type of producer (e.g., type 1 producers ferment 100% of their product on-site).

We also found the Authority has appropriate processes to follow up with locally manufactured craft alcohol producers when it identifies issues with production reporting. For example, in 2024, the Authority issued a warning to a producer related to issues found during an Audit Services Branch audit. The Authority put operating conditions on the producers' permit (e.g., must provide detailed production support with their monthly production reports submitted to the Authority).

Since 2022, the Authority also monitors each producers' annual production by product (e.g., beer, ciders) to assess whether producers met minimum production levels to qualify as a craft producer.⁸ We assessed locally manufactured production for 2023 and found 25 producer permits who had less than the required minimum production level.⁹ We found the Authority also identified these producers and documented appropriate reasons for allowing these producers to have less than the minimum production level (e.g., producers ceased operations, new producers).

Having effective processes to assess producer-prepared production and sales information helps the Authority receive accurate production levies and treat craft alcohol producers fairly.

⁸ *Saskatchewan Alcohol Manufacturing Policy Manual*, pp. 47–55. For example, craft wineries' minimum production is 2,000 litres per year.

⁹ 2023 was the most recent calendar year of production available as of February 4, 2025.

Chapter 17

Saskatchewan Research Council—Purchasing Goods and Services

1.0 MAIN POINTS

By December 2024, the Saskatchewan Research Council (SRC) fully implemented the four outstanding audit recommendations we made in 2020 to strengthen its processes when purchasing goods and services.

We found SRC established and provided a reasonable amount of time for suppliers to respond to tenders. It also established and followed its process for communicating the results of tenders with suppliers.

SRC improved its monitoring of revised purchasing card (p-card) transaction limits. For example, we found SRC appropriately approved increased p-card limits and then lowered them after necessary purchases were made for the transaction limit changes we tested.

SRC also established and followed its policy to assess and track supplier performance.

Effective purchasing processes are key to ensuring purchases are transparent, fair, and support SRC's achievement of best value.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Research Council is Canada's second largest research and technology organization with 1,600 clients in 22 countries, primarily in the mining, minerals, and energy sector.¹ A Cabinet-appointed Board of Directors oversees SRC.² The Board has responsibility for strategic planning, risk oversight, and monitoring of financial and business performance.³

The SRC head office in Saskatoon employs over 350 staff encompassing a range of science and engineering specialties.⁴

SRC routinely purchases goods and services related to research, including development, design, consultation, and other services. In 2023–24, SRC had revenues of \$80.1 million along with expenses of \$82.2 million. As of March 31, 2024, SRC had assets of \$205 million, including \$89 million in property, plant, and equipment.⁵

¹ www.src.sk.ca/who-we-are/about-us (26 November 2024).

² Cabinet appoints the Saskatchewan Research Council Board under the authority of *The Research Council Act*.

³ Saskatchewan Research Council, *Annual Report 2023–24*, p. 8.

⁴ www.src.sk.ca/who-we-are/about-us (26 November 2024).

⁵ Saskatchewan Research Council, *Annual Report 2023–24*, pp. 12–13. SRC's salaries account for 37% of its total expenses.



2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we made in 2020.

We concluded the Saskatchewan Research Council had effective processes to purchase goods and services for the period ended November 30, 2019, except for the areas in our five recommendations.⁶ By December 2022, SRC implemented one recommendation.⁷

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SRC's progress toward meeting our recommendations, we used the relevant criteria from the original audit. SRC management agreed with the criteria in the original audit.

To complete this follow-up audit, we discussed actions taken with SRC management. We assessed p-card transaction limits and extensions to cardholder limits, supplier performance evaluations, and public tender postings on SaskTenders.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 3, 2024, and the Saskatchewan Research Council's actions up to that date.

3.1 Tender Results Communicated to Suppliers

We recommended the Saskatchewan Research Council establish expectations about when and how to communicate results of tenders for purchases with suppliers. (2020 Report – Volume 1, p. 124, Recommendation 1, Public Accounts Committee agreement December 14, 2023)

Status—Implemented

The Saskatchewan Research Council established and followed its process to communicate the results of tenders to suppliers.

SRC approved a Standard Operating Procedure in July 2023, outlining guidelines for staff to follow when communicating tender results with bidders. It requires SRC staff to communicate with successful bidders shortly after approval of the winning bidder, and with unsuccessful bidders within one week of issuing a purchase order to the successful bidder. We found these timelines reasonable. SRC requires staff to document communications with both successful and unsuccessful bidders.

⁶ 2020 Report – Volume 1, Chapter 10, pp. 119–133.

⁷ 2023 Report – Volume 1, Chapter 21, pp. 203–208.

We tested eight public tenders and found SRC had appropriate approvals for all eight bids before communicating the results to the successful bidders. SRC also sent letters of intent to successful bidders and letters of regret to unsuccessful bidders for all eight bids in accordance with its procedures (i.e., after approval of the winning bidder, and after finalizing contracts or purchase orders).⁸

Following formal expectations for communicating with successful and unsuccessful suppliers responding to tender requests reduce the risk of SRC not demonstrating the fairness and transparency of its purchasing decisions in a timely manner.

3.2 Guidance Set and Followed for Tendering Timeframes

We recommended the Saskatchewan Research Council establish guidance on setting the amount of time to allow suppliers to respond to tenders.

(2020 Report – Volume 1, p. 125, Recommendation 2; Public Accounts Committee agreement December 14, 2023)

Status—Implemented

The Saskatchewan Research Council established and followed its guidance on timeframes to allow suppliers to respond to tenders.

SRC's Standard Operating Procedure includes the specific timeframes for suppliers to respond to different types of purchasing competitions. For example, it expects the following competitions to be open for certain timeframes:

- Requests for Quotation: 2–3 weeks
- Requests for Tender: 2–3 weeks
- Requests for Proposal: 3–4 weeks⁹

SRC can extend the timeframes based on the project's size and complexity. We found SRC's timeframes were reasonable and similar to good practice (i.e., within 25–35 days).¹⁰

We tested 10 public tenders and found all 10 bids were open for two to four weeks (i.e., in accordance with SRC guidance).

Formal guidance on how much time to give suppliers to respond to purchasing competitions provides suppliers with sufficient time to respond and helps SRC treat suppliers fairly and equitably as well as achieve best value.

⁸ The Saskatchewan Research Council communicated the letter of intent to successful bidders within 1–14 days of approval. SRC communicated letters of regret to unsuccessful bidders within one day of finalizing contracts or purchase orders.

⁹ A request for quotation is an open invitation to suppliers inviting them to submit bids (dollar values) for supplying specified goods and/or services. A request for tender is a formal communication inviting suppliers to submit options that meet requested specifications for goods and/or services. A request for proposal is an open invitation to suppliers inviting them to submit comprehensive proposals that outline their project approach, pricing, schedule, and qualifications.

¹⁰ Adapted from information provided by the Saskatchewan Ministry of Trade and Export Development. To assist government agencies, the Ministry prepared a document that summarized agencies' procurement obligations under domestic and international trade agreements (2018).



3.3 Purchasing Card Limits Monitored

We recommended the Saskatchewan Research Council monitor the continued appropriateness of individual transaction limits on purchasing cards when approving temporary changes to dollar value limits for special circumstances. (2020 Report – Volume 1, p. 127, Recommendation 4; Public Accounts Committee agreement December 14, 2023)

Status—Implemented

The Saskatchewan Research Council improved its processes to monitor purchasing card transaction limits when it approves temporary limit increases and extensions, as well as re-adjusted those limits afterward.

SRC revised its Corporate Purchasing Cards Procedure in April 2024. It establishes guidelines for setting limits for purchasing card (p-card) holders and outlines the process for requesting temporary credit limit increases. While it does not have any formal guidelines for reducing temporarily increased limits, it informally expects staff to reduce increased limits after purchases are made (usually within one week).

During the period from July 2023 to November 2024, SRC had 144 active p-card users. We found almost all p-card users had limits consistent with SRC's recommended transaction limits (i.e., \$20,000 for monthly limit and \$5,000 for a single transaction).

We tested 14 active p-card users and found 12 p-card limits consistent with SRC's recommended limits. We found it reasonable the other two p-card users tested had higher monthly limits due to their position and business unit (e.g., Finance and Purchasing Departments).

SRC made 145 changes to p-card transaction limits from July 2023 to November 2024, with 71 transaction limits increased over SRC's standard \$5,000 for a single transaction. We tested seven temporarily increased transaction limits and found SRC appropriately approved all limits before it readjusted the limits. We found staff readjusted five of these seven temporarily increased transaction limits within one week. For the other two transaction limits tested, we found it reasonable to take longer (14–16 days) to readjust limits due to unique circumstances (e.g., multiple transactions required with the higher temporary limit).

Actively monitoring and returning temporary increases to p-card transaction limits to prior approved limits timely reduce the risk of cardholders making inappropriate purchases or purchases made not in accordance with SRC expectations.

3.4 Supplier Performance Monitoring Started

We recommended the Saskatchewan Research Council establish a formal process to assess and track supplier performance. (2020 Report – Volume 1, p. 133, Recommendation 5; Public Accounts Committee agreement December 14, 2023)

Status—Implemented

The Saskatchewan Research Council established and followed its policy to assess and track supplier performance.

In August 2023, SRC developed a Standard Operating Procedure that requires staff to conduct a yearly evaluation on key vendors for each fiscal year.¹¹ We found SRC's requirements appropriate.

We found SRC evaluated 16 suppliers from April 2023–August 2024 in September 2024, based on the suppliers SRC paid the most between those timeframes. This follows SRC's procedure to select vendors to evaluate based on dollars spent.

We found SRC evaluated these suppliers based on the requirements in its policy:

- Safety performance (e.g., personnel wearing appropriate personal protective equipment)
- Product quality
- Timeliness of deliveries
- Appropriate documentation (e.g., invoices, packing slips)

If SRC identified suppliers with poor performance during its evaluation, it would discuss identified concerns with the suppliers. None of the suppliers evaluated had a score less than 3.25, so SRC did not require further discussion with suppliers.¹²

None of the suppliers SRC evaluated had bid on the eight public tenders we tested in **Section 3.1** (thus we could not observe SRC considering prior performance when evaluating and selecting suppliers, but SRC told us it would consider its supplier evaluations in tenders).

A consistent and formal process to assess and track the performance of suppliers helps SRC to select qualified or appropriate suppliers.

¹¹ The Saskatchewan Research Council's procedure allows staff to select vendors for evaluation at their discretion using professional judgment based on repetitiveness, volume, dollars spent, or other factors.

¹² SRC evaluated suppliers based on a score from 1–5, with 5 being the strongest performance and 3 or below being poor performance.

Chapter 18

Saskatoon Public School Division No. 13—Kindergarten Readiness to Learn

1.0 MAIN POINTS

By February 2025, Saskatoon Public School Division No. 13 implemented the two outstanding recommendations we first made in 2021 about monitoring its success in readying kindergarten students for learning in the primary grades.

The Division:

- Requires teachers to use Division-mandated tools to assess kindergarten students' readiness to learn. It no longer gives teachers the option of using alternative assessment tools in place of Division-mandated tools.
- Implemented an online dashboard to help it analyze kindergarten student assessment data to identify areas of struggle across its schools. As a result of its analysis, the Division relocated prekindergarten programs to two different schools in 2023–24.

Having effective processes to monitor success in readying kindergarten students for learning prepares them for future academic success in the primary grades.

2.0 INTRODUCTION

2.1 Background

The Education Act, 1995, makes the Saskatoon School Division No. 13 responsible for the administration and management of the educational affairs of the school division, which includes readying students for learning in the primary grades when exiting kindergarten.

Saskatoon School Division No. 13 is the largest school division in the province. It educates over 28,000 students in Saskatoon and Whitecap Dakota First Nation, including about 2,000 kindergarten students in 47 schools.¹

2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of management's actions on the recommendations we first made in 2021.

¹ Saskatoon Public School Division No. 13 Board of Education, *2023–24 Annual Report*, pp. 6 and 9.



We concluded, for the 18-month period ended June 30, 2020, Saskatoon Public School Division No. 13 had effective processes to monitor its success in readying students for learning in the primary grades when exiting kindergarten except for the areas reflected in our five recommendations.² By January 2023, the Division fully implemented three of those five recommendations.³

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Division management agreed with the criteria in the original audit.

To complete our follow-up audit, we examined the Division's online data analysis tool (dashboard), annual assessment calendar, and its analysis of student assessment data. We also interviewed kindergarten teachers as well as Division staff responsible for kindergarten student evaluation, assessment, and monitoring.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2025, and Saskatoon Public School Division No. 13's actions up to that date.

3.1 Division-Mandated Assessment Tools Used to Assess Kindergarten Students

We recommended Saskatoon School Division No. 13 confirm alternative tools, used to assess key areas of a kindergarten student's readiness to learn, and collect sufficient and relevant information. (2021 Report – Volume 1, p. 160, Recommendation 2; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

Saskatoon School Division No. 13 now requires teachers to use Division-mandated tools to assess kindergarten students' readiness to learn. It no longer gives teachers the option of using alternative assessment tools in place of Division-mandated tools.

Since 2022, the Division requires kindergarten teachers to complete five Division-mandated standardized assessments. **Figure 1** illustrates each assessment tool, what each tool measures, and assessment frequencies. We found the Division communicated these expectations via an assessment calendar it sends to schools at the beginning of each school year.

² 2021 Report – Volume 1, Chapter 11, pp. 151–170.

³ 2023 Report – Volume 1, Chapter 23, pp. 215–221.

Figure 1—Standard Assessment Tools to Assess Key Areas of Kindergarten Student Development and Learning

Assessment Tool	Core Assessment Areas	Assessment Completion Dates
Early Years Evaluation Tool–Teacher Assessment (EYE–TA)	Awareness of: <ul style="list-style-type: none"> • Self and environment • Social skills and approaches to learning • Cognitive skills, language, and communication • Physical development 	October and April (in April only for students who did not achieve mastery in the fall assessment)
Phonological Awareness Quick Screener (PAQS)	A student's phonological awareness (e.g., identifying syllables, word sounds)	January and June
Alphabet Data	A student's ability to recognize letter names and sounds	October, January, and June
Mathematics Quick Screener	A student's development in numeracy areas of the provincial curriculum	October and June
Social Emotional Rubric (SER)	Sense of belonging, self-regulation, and interacting with others	October and May

Source: Adapted from Saskatoon Public School Division No. 13 records.

The Division no longer gives teachers the option of choosing alternative assessment tools (i.e., teachers must use the standard assessment tools). Based on professional judgment, teachers may use alternative assessment tools in conjunction with Division-mandated tools to provide additional one-to-one intervention for students struggling in specific areas (e.g., number recognition). However, these tools and assessments do not replace the Division's required assessments.

We interviewed two kindergarten teachers who confirmed each use Division-mandated assessments and do not use alternative assessments.

Using Division-mandated tools help to ensure kindergarten students are consistently and appropriately assessed for their progress in meeting developmental and curricula outcomes, and that they are adequately prepared for success as they transition into the primary grades.

3.2 Kindergarten Student Assessment Data Analyzed

We recommended Saskatoon School Division No. 13 analyze kindergarten assessment data to identify trends and common areas of struggle across all schools in the Division. (2021 Report – Volume 1, p. 168, Recommendation 5; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

Saskatoon School Division No. 13 analyzes kindergarten student assessment data to identify areas of struggle across its schools.

Consistent with previous years, the Division continued to analyze Early Years Evaluation Tool–Teacher Assessment (EYE–TA) and attendance data for kindergarten students. Division analysis considered factors such as poor attendance, English as an additional language, and students with intensive needs.



In 2023, the Division implemented an online data analysis tool (dashboard) to help it assess the other kindergarten student assessment data as shown in **Figure 1**. We found the dashboard included all the student assessments except the mathematics quick screener assessment. Management indicated it expects to include this data in its dashboard in 2024–25.

The dashboard produces reports that show results (i.e., at benchmark, below benchmark, well-below benchmark) comparing all elementary schools in the Division. It can further break down the data for each school comparing results to the previous year, results at different points in time (i.e., beginning, middle, or end of school year), as well as results by teacher and students.

Superintendents are to have meetings with school administrators (i.e., the principals/vice principals) of their assigned schools at least five times a year at which they review data. For two schools tested, we found the superintendent met with school administrators as expected. While no minutes of the meetings are kept, we reviewed the agendas and found topics discussed included:

- Trends, challenges, or opportunities identified in the assessment data
- Supports put in place for students assessed below benchmarks
- Specific instructional practices and interventions implemented to respond to the data

This analysis, along with other data (e.g., attendance, demographics such as student age, percentage of single parent households, percentage of unemployment in certain neighbourhoods) helped the Division identify schools that would benefit from having prekindergarten programs.⁴ In 2023–24, the Division relocated prekindergarten programs to two different schools. The Division’s analysis also considered teacher allocations within its schools (e.g., need for additional supports for schools with kindergarten students with complex behavioural needs).

The Division reported to the Ministry of Education that in spring 2024 kindergarten student readiness for schools across the Division was 78.2%—an increase of almost 20% from the 59% recorded in fall 2023—demonstrating effectiveness of actions taken from its analysis (e.g., relocating prekindergarten programs) to address concerns from results.

Conducting robust analysis of kindergarten student data helps the Division identify root causes for Division-wide gaps and issues at certain schools. Thorough analysis also helps the Division support resource reallocation decisions, where needed.

⁴ Early interventions in a prekindergarten program provide struggling students with basic skills before they arrive in kindergarten and help them to subsequently transition smoothly into the primary grades.

Chapter 19

SaskBuilds and Procurement—Securing the Data Centre

1.0 MAIN POINTS

The Ministry of SaskBuilds and Procurement provides IT services to its clients—government ministries and other government agencies. The Ministry utilizes a data centre that houses computer network equipment and servers to support client systems and data. The Ministry contracts a service provider to deliver these IT services and operate the data centre. Firewalls are in place to prevent unwanted access to the data centre.

As of December 2024, the Ministry worked with its service provider to properly configure its data centre firewalls to restrict inappropriate access to the data centre. It implemented a process to identify higher risk firewall rules using a digital tool (i.e., firewall analyzer). The Ministry reviewed higher risk rules the analyzer identified to ensure they are properly configured to restrict inappropriate access. As a result, the Ministry reduced the number of high and critical risk rules from 87 (as of December 2022) to six by February 2025. Appropriately configuring firewalls help prevent unauthorized access attempts and potential security breaches.

2.0 INTRODUCTION

The Ministry of SaskBuilds and Procurement provides IT services to government ministries and agencies using a data centre.¹ Since 2010, the Ministry outsourced the data centre to a service provider.

See **Section 4.0** for a list of ministries and agencies (i.e., clients) using the data centre for their IT systems and data as of December 2024.

2.1 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the one outstanding recommendation related to configuring the data centre firewalls we originally made in 2019.

We concluded the Ministry of SaskBuilds and Procurement had effective processes, except for the area of our one recommendation, to provide adequate controls to protect the confidentiality, integrity, and availability of client IT systems and data.² By December 2022, the Ministry partially implemented the recommendation.³

¹ The IT data centre for government ministries was implemented in May 2005.

² *2019 Report – Volume 1, Chapter 14*, pp. 217–220.

³ *2021 Report – Volume 1, Chapter 26*, pp. 271–272 and *2023 Report – Volume 1, Chapter 24*, pp. 223–225.



To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendation, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we assessed the configuration of the data centre's firewall analyzer tool and reviewed the Ministry's process to update firewall rules. We used an independent consultant with subject matter expertise to help us assess the Ministry's processes.

3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2024, and the Ministry of SaskBuilds and Procurement's actions up to that date.

3.1 Firewall Rules Reviewed and Remediated

We recommended the Ministry of SaskBuilds and Procurement work with its service provider to configure its data centre firewalls to restrict inappropriate access. (2019 Report – Volume 1, p. 219, Recommendation 1; Public Accounts

Committee agreement February 26, 2020)

Status—Implemented

The Ministry of SaskBuilds and Procurement implemented a formal process to review and evaluate firewall rules on a regular basis, and to take action on firewall rules posing significant risks to the data centre environment.

The Ministry used a firewall analyzer (an IT tool) up to February 2025 to continually track and monitor its data centre firewall rules. The analyzer assessed which firewall rules are higher risk or may cause vulnerabilities. We found the Ministry reviewed the rules identified by the analyzer on a bi-weekly basis. In February 2025, the Ministry's firewall analyzer vendor went out of business and Ministry management indicated it was looking into a replacement tool.

Since our last follow-up audit, we found the Ministry extensively cleaned up its firewall rules—as of February 2025, only six high and critical risk rules remained that had not been remediated (previously 87 rules). These rules related to one application only and the Ministry planned to remediate these rules in July 2025.

Having appropriately defined firewall rules decrease vulnerabilities and reduce the risk of unwanted access to the data centre.

4.0 LIST OF CLIENTS AS OF DECEMBER 2024

Ministries:

Executive Council	Ministry of Highways
Ministry of Advanced Education	Ministry of Immigration and Career Training
Ministry of Agriculture	Ministry of Justice and Attorney General
Ministry of Corrections, Policing and Public Safety	Ministry of Labour Relations and Workplace Safety
Ministry of Education	Ministry of Parks, Culture and Sport
Ministry of Energy and Resources	Ministry of SaskBuilds and Procurement
Ministry of Environment	Ministry of Social Services
Ministry of Finance	Ministry of Trade and Export Development
Ministry of Government Relations	Public Service Commission

Agencies:

Apprenticeship and Trade Certification Commission	Public Guardian and Trustee of Saskatchewan
Financial and Consumer Affairs Authority of Saskatchewan	Saskatchewan Housing Corporation
Global Transportation Hub Authority	Saskatchewan Legal Aid Commission
Provincial Capital Commission	Saskatchewan Liquor and Gaming Authority
	Saskatchewan Municipal Board
	Water Security Agency

Chapter 20

SaskPower—Planning the Shut Down and Decommissioning of Boundary Dam

1.0 MAIN POINTS

SaskPower is the principal supplier of electricity in Saskatchewan. In 2023–24, coal-fired electricity generation represented 26% of SaskPower’s total available generating capacity. Shutting down coal-fired electricity generating units and transitioning away from coal-fired electricity generation was part of SaskPower’s plan to achieve its commitment to reduce greenhouse gas emissions by 50% from 2005 levels by 2030.

By February 2025, we found SaskPower implemented the one recommendation we first made in 2020 related to planning for shutting down and decommissioning the Boundary Dam Power Station site.

SaskPower updated its Decommissioning and Reclamation Plan for the Boundary Dam Power Station site in December 2024. SaskPower used the cost estimate classification system adopted by the Saskatchewan Environmental Code to determine the contingency percentage used to estimate costs for decommissioning and reclaiming the Boundary Dam Power Station site. The total net decommissioning and reclamation cost, including salvage value, for the Boundary Dam Power Station site is estimated at \$270.7 million, with \$100.6 million of this being contingency costs. The Decommissioning and Reclamation Plan also included sufficient rationale for the contingency percentage chosen.

Having sufficient rationale and following good practice helps SaskPower to make reasonable cost estimates and reduces the risk of SaskPower having inadequate resources available to shut down and decommission the Boundary Dam Power Station site.

2.0 INTRODUCTION

2.1 Background

SaskPower operates under the mandate and authority of *The Power Corporation Act*. SaskPower is responsible for reliable, sustainable, and cost-effective power for its customers and the communities it serves.¹

In 2024, SaskPower had a commitment to reduce greenhouse gas emissions by 50% from 2005 levels by 2030.² Shutting down coal-fired electricity generating units and transitioning away from coal-fired electricity generation was part of SaskPower’s plan to achieve this commitment.

¹ SaskPower Annual Report 2023–24, p. 11.

² Ibid., p. 12.



In 2023–24, coal-fired electricity generation represented 26% (31% at time of our initial audit in 2020) of SaskPower's total available generating capacity.³ Boundary Dam Power Station, located near Estevan, is one of SaskPower's three coal-fired power stations and has four operating electricity generating units. At February 28, 2025, two units (Units 3 and 6) operate at or near capacity, and two units (Units 4 and 5) are used primarily as a reserve source of power. **Figure 1** shows the expected shut down dates of these units.

Figure 1—Boundary Dam Power Station Electricity Generating Units at February 2025

Power Capacity (MW)	Electricity Generating Unit	Year Commissioned	Expected Year of Shut Down
531	Unit 3	1970 and retrofitted with carbon capture and storage technology (CCS) in 2014	Unknown given equipped with CCS ⁴
	Unit 4	1970	2021 ^A
	Unit 5	1973	2024 ^A
	Unit 6	1977	2027

Source: www.saskpower.com/our-power-future/our-electricity/electrical-system/system-map/boundary-dam-power-station%20 (4 April 2025) and adapted from information provided by SaskPower.

^A SaskPower shut down Unit 4 in 2021 and Unit 5 in 2024 but continues to use them as a reserve source of power if needed.

SaskPower expects to decommission the Boundary Dam Power Station site once it shuts down all units at this location, which is 2030 or later.⁴

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendation we made in 2020.

We concluded, for the 19-month period ended July 31, 2020, SaskPower had effective processes, other than in the area of our one recommendation, for planning the safe shut down of coal-fired electricity generating Units 4 and 5 and decommissioning the Boundary Dam Power Station site.⁵

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SaskPower's progress toward meeting our recommendation, we used the relevant criteria from the original audit. SaskPower management agreed with the criteria in the original audit.

To carry out our follow-up audit, we assessed relevant key documents such as SaskPower's Decommissioning and Reclamation Plan and reviewed good practice for determining contingency percentages used to estimate costs for decommissioning and reclaiming the Boundary Dam Power Station site.

³ SaskPower Annual Report 2023–24, p. 12.

⁴ Federal regulations require conventional coal-fired generating units (e.g., those not equipped with CCS) to be shut down by 2030 or after 50 years of operation, whichever date is earlier. In 2019, the Government of Saskatchewan signed an *Agreement with the Federal Government on the Equivalency of Federal and Saskatchewan Regulations for the Control of Greenhouse Gas Emissions from Electricity Producers in Saskatchewan*. A renewed Equivalency Agreement was signed effective January 1, 2025. Under the Equivalency Agreement, SaskPower has the flexibility to achieve carbon dioxide emissions reduction from coal-fired electricity generating units by having the Federal Government regulate its emissions on a system-wide basis as opposed to on a unit-by-unit basis, and flexibility to determine the retirement date for each of its coal-fired units.

⁵ 2020 Report – Volume 2, Chapter 23, pp. 183–200.

3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Crown and Central Agencies agreed to the recommendation, the status of the recommendation at February 28, 2025, and SaskPower's actions up to that date.

3.1 Cost Contingency Percentage Aligned with Good Practice

We recommended SaskPower use the cost estimate classification system adopted by the Saskatchewan Environmental Code to determine the contingency percentage used to estimate costs for decommissioning and reclaiming the Boundary Dam Power Station site. (2020 Report – Volume 2, p. 23, Recommendation 1; Crown and Central Agencies Committee agreement August 24, 2021)

Status—Implemented

SaskPower used the cost estimate classification system adopted by the Saskatchewan Environmental Code to determine the contingency percentage used to estimate costs for decommissioning and reclaiming the Boundary Dam Power Station site. SaskPower had clear rationale to support the selected contingency percentage in its Boundary Dam Power Station Decommissioning and Reclamation Plan.

SaskPower is required to follow the Saskatchewan Environmental Code and consider the requirements of the Code in its Decommissioning and Reclamation Plan including determining the contingency percentage appropriate to the project when estimating decommissioning contingency costs. The Code uses a standardized cost estimation classification system to make cost estimates and suggests contingency ranges for each class (see **Figure 2**).⁶ Using a standardized cost estimation classification system is considered good practice.

Figure 2—Cost Estimate Classes and Suggested Contingency Ranges

Class	Level of Project Definition ^A	Suggested Contingency Range
Class 1	50–100%	3–15%
Class 2	30–70%	5–20%
Class 3	10–40%	10–30%
Class 4	1–15%	20–50%
Class 5	0–2%	30–100%

Source: Adapted from *Standard Classification for Cost Estimate Classification System* established by ASTM International.

^A Level of project definition means the amount of detailed engineering or architectural planning (e.g., drawings, designs) done compared to the total amount of planning expected. The level of project definition determines the project's class (i.e., 1–5). For example, Class 1 represents a high amount of detailed planning completed resulting in a low uncertainty in the cost estimate, while Class 5 represents a low amount of detailed planning resulting in high uncertainty.

SaskPower updated its Boundary Dam Power Station Decommissioning and Reclamation Plan in 2024. We found that SaskPower used the cost estimate classification system adopted by the Saskatchewan Environmental Code in its updated Decommissioning and Reclamation Plan.

⁶ The Saskatchewan Environmental Code adopted the *Standard Classification for Cost Estimate Classification System* as established by ASTM International standards and services, publications.saskatchewan.ca/api/v1/products/79428/formats/89761/download (1 April 2025).



SaskPower defined the level of project definition for its Decommissioning and Reclamation Plan as approximately 10% and determined the appropriate cost estimate class as Class 4. As shown in **Figure 2**, the suggested contingency range for a Class 4 cost estimate is 20%–50%. Based on information available for the cost estimation, including engineering quantities, available site information and engineering completed to date, SaskPower determined a contingency percentage of 50% should be used to determine the estimated costs for decommissioning and reclamation of the Boundary Dam Power Station site.

We found SaskPower considered sufficient and clear rationale (e.g., additional environmental investigations necessary, further refinement of closure plans) for selecting this contingency percentage. This results in a contingency cost of \$100.6 million. The total estimated net decommissioning and reclamation cost, including salvage value, for the Boundary Dam Power Station site is estimated to be \$270.7 million.

Having clear rationale for selecting the contingency percentage and following good practice helps to ensure accurate estimates for contingency reclamation costs and minimizes the risk of cost overruns.



Chapter 21

Water Security Agency—Ensuring Dam Safety

1.0 MAIN POINTS

By November 2024, the Water Security Agency fully implemented the two outstanding recommendations we first made in 2005 about its processes to ensure the safety of the province's four largest dams.

The Agency completed testing of emergency preparedness and emergency response plans for three of its major dams—Rafferty, Grant Devine (formerly Alameda), and Qu'Appelle River by November 2024. The Agency expected to test its emergency plans for its Gardiner Dam in early April 2025.

The Agency used results of its testing of the three plans to update and enhance the emergency preparedness and response plans. For example, it added contact information for key emergency command staff into its plans.

Testing emergency plans is essential for the Water Security Agency to help ensure the plans function as intended during an emergency. The lessons learned from these tests allow the Agency to continuously improve its emergency preparedness and response.

Additionally, the Agency completed and kept up-to-date its 32 manuals required to operate, maintain, and monitor dam safety. We found the contents of the manuals consistent with good practice.

Use of effective emergency plans can safeguard lives and reduce property damage.

2.0 INTRODUCTION

2.1 Background

The Water Security Agency is responsible for managing the province's water supply, including owning, maintaining, and ensuring the safety of over 70 dams (2005: 45 dams) that help preserve a sustainable water source.¹ The Agency considers nine of these dams major (2005: four major dams) in that failure of any of these dams would risk serious downstream flooding, potentially damaging homes, businesses, crops, infrastructure, and wildlife habitat.²

Our 2005 audit focused on four dams the Agency was responsible for and deemed major as of 2005; our follow-up audit work continued to focus on these four dams. See **Figure 1** for information about these four dams.

¹ Water Security Agency, *Annual Report 2023–24*, p. 4.

² wsask.ca/lakes-rivers/dams-reservoirs (19 December 2024).

**Figure 1—Information about the Water Security Agency's Four Major Dams**

Dam (year constructed)	Location	Purpose	Height (metres)	Age (years) as of December 2024
Gardiner (1967)	Central Saskatchewan	Built to create Lake Diefenbaker—a critical source of water for Saskatchewan	64	57
Qu'Appelle River (1967)			27	57
Rafferty (1992)	Southern Saskatchewan near Estevan	Provide water for electricity generation, flood protection, irrigation, recreation	20	32
Grant Devine (formerly Alameda) (1995)	Southern Saskatchewan near Oxbow	Provide regional water supply, flood protection, irrigation, recreation	43	29

Source: Adapted from information in Provincial Auditor Saskatchewan, *2005 Report – Volume 1*, Chapter 3.

2.2 Focus of Follow-Up Audit

This chapter describes our seventh follow-up audit of management's actions on the recommendations we first made in 2005.

We concluded the Water Security Agency had effective processes to ensure the safety of its four major dams other than in the areas of our four recommendations.³ We previously reported on whether the Agency implemented these recommendations in 2007, 2010, 2012, 2014, and 2016.⁴ By March 2019 (our last follow-up audit), the Agency implemented two of the four recommendations we made.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Agency's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Agency management agreed with the criteria in the original audit.

We interviewed management responsible for the Agency's processes to keep dams safe and reviewed related documentation (e.g., emergency preparedness plans, emergency response plans, lessons learned from testing of emergency plans, completed manuals).

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at November 30, 2024, and the Water Security Agency's actions up to that date.

³ *2005 Report – Volume 1, Chapter 3*, pp. 33–45.

⁴ *2007 Report – Volume 3, Chapter 7*, pp. 89–103; *2010 Report – Volume 2, Chapter 19*, pp. 293–306; *2012 Report – Volume 2, Chapter 41*, pp. 342–344; *2014 Report – Volume 1, Chapter 30*, pp. 209–211; *2016 Report – Volume 2, Chapter 48*, pp. 309–311; and *2019 Report – Volume 1, Chapter 44*, pp. 367–369.

3.1 Emergency Plans Tested or Testing Planned

We recommended the Water Security Agency (formerly Saskatchewan Watershed Authority) have up-to-date, tested emergency preparedness plans for each of its major dams (i.e., Rafferty, Grant Devine [formerly Alameda], Qu'Appelle River, and Gardiner). (2005 Report – Volume 1, p. 38, Recommendation 2; Public Accounts Committee agreement June 21, 2005)

Status—Implemented

The Water Security Agency completed testing of its emergency preparedness plans (EPP) and emergency response plans (ERP) for three of four major dams subject to audit—Rafferty, Grant Devine (formerly Alameda), and Qu'Appelle River. At November 2024, the Agency planned to test its Gardiner Dam emergency plans in early April 2025.

The Agency developed its EPPs for external use (e.g., by SaskPower, rural municipalities, Ministry of Environment) during a dam emergency. The EPPs provide vital information on dam failure inundation (i.e., flooding), warnings, and notifications to assist others in emergency planning. For example, the EPPs indicate SaskPower will be responsible to restore power as quickly as possible during a dam emergency.

We reviewed the EPPs for all four dams and found they were comprehensive and appropriate. For example, they included key areas such as identifying dam safety issues and guidelines for the organizations that will respond to dam emergencies (e.g., SaskPower, municipalities), which help them develop local emergency plans to deal with dam emergencies.

The Agency developed its ERPs for internal staff use during a dam emergency. The ERPs outline the emergency process, including emergency declarations, organizational structures, roles, responsibilities, and response actions. For example, during an emergency, Agency staff must coordinate communications with interested parties and responding agencies (e.g., SaskPower, municipalities).

We reviewed the ERPs for all four dams and found they were comprehensive and appropriate.

The Agency also coordinated discussion-based emergency exercises called tabletop exercises to test its EPPs and ERPs for Rafferty, Qu'Appelle River, and Grant Devine dams. See **Figure 2** for when the Agency completed its tests. Tabletop exercises are often part of the preparation for later full-scale tests. We encourage the Agency to consider completing broader, periodic testing once it has tested its emergency plans for all major dams.



Figure 2—Testing Details for the Water Security Agency’s Four Major Dams’ Emergency Preparedness and Emergency Response Plans

Dam	Date and Test Location	Test Participants	Test Activities
Qu’Appelle River	March 18, 2021 Virtual due to COVID-19 pandemic restrictions	75 participants from EPP and ERP plan holders attended the session (e.g., Agency staff, other government agencies, nearby municipalities)	<ul style="list-style-type: none">• Orientation seminar• Tabletop exercise^A
Rafferty	January 23–24, 2018 Estevan	45 participants from EPP and ERP plan holders attended the exercise (e.g., Agency staff, other government agencies, nearby municipalities)	<ul style="list-style-type: none">• Orientation seminar• Tabletop exercise
Grant Devine (formerly Alameda)	February 6–7, 2023 Moose Jaw	52 Agency staff with EPP and ERP responsibilities attended the session	<ul style="list-style-type: none">• Orientation seminar• Tabletop exercise• Drill test (i.e., operations-based exercise in addition to discussion-based tabletop exercise)

Source: Water Security Agency records.

^A A tabletop exercise is a simulation exercise where participants follow the steps they would take in an emergency (e.g., dam failure, dam equipment malfunction) using the Agency’s documented emergency plans and procedures. This allows the Agency to assess their documented emergency plans.

We observed that the Agency invited participants in October 2024 to join in testing the Gardiner Dam emergency plans scheduled for early April 2025 where it plans to do a tabletop exercise similar to what was conducted for three dams’ emergency plans.

The Agency assessed the results of its EPP and ERP testing and documented progress on recommendations resulting from the testing. The tests identified areas of improvement based on feedback from test participants, as well as from consultants hired to deliver the test exercises. As of November 2024, the Agency had fully implemented 23 out of 29 recommendations, including updating its EPPs and ERPs. The remaining six recommendations are scheduled for completion by December 31, 2025. This helps ensure the Agency’s plans will be effective in an emergency, such as a dam failure.

We assessed the Agency’s actions to implement three recommendations for the emergency plans and found it appropriately addressed the recommendations. For example, it added contact information for the three major emergency command staff (Information, Liaison, and Safety Officers) and relevant general staff (from operations, planning, logistics, and finance/administration sections) into its plans.

Testing emergency plans is essential for the Water Security Agency to ensure its plans function as intended during an emergency. The lessons learned from these tests help the Agency to continuously improve its emergency preparedness. Use of effective emergency plans can safeguard lives, reduce property damage, and help local governments and other interested parties to develop their own emergency plans.

3.2 Operational Manuals for Dam Safety Completed

We recommended the Water Security Agency (formerly Saskatchewan Watershed Authority) set processes that ensure its manuals always include complete procedures to operate, maintain, and monitor dam safety.

(2005 Report – Volume 1, p. 38, Recommendation 3; Public Accounts Committee agreement June 21, 2005)

Status—Implemented

The Water Security Agency established adequate processes to ensure its manuals to operate, maintain, and monitor dam safety are complete and up-to-date.

By November 2024, the Agency created all 32 manuals (2019: 25 manuals) that it requires to operate, maintain, and monitor the safety of these four major dams—Rafferty, Grant Devine (formerly Almeda), Qu'Appelle River, and Gardiner. The Agency also established processes to track revisions as necessary, which help staff keep the manuals current.

Each major dam has one main manual called Operation, Maintenance & Surveillance Manual (OMS manual).⁵ Each manual covers dam components and relevant operation, maintenance, and surveillance information. The manuals also outline security measures for public interaction around dams to ensure public safety.

We tested the OMS manual for all four major dams and found the contents aligned with good practice (e.g., *Dam Safety Guidelines 2007* published by the Canadian Dam Safety Association). The four OMS manuals included appropriate components and procedures to operate, maintain, and monitor dam safety like periodic visual inspections of concrete and embankment structures for cracks.

The remaining 28 documents are sub-manuals that support the main OMS manuals for dam safety. We reviewed four of these sub-manuals (one for each dam) and found each provided reasonable information regarding the dam's technical maintenance as well as the Agency's programs for monitoring the maintenance of different dam components (e.g., inspection of drainage structures once every four years).

We observed all manuals have a sufficient record of revisions made to the manuals with the most recent updates in December 2023.

Having fully documented operating and maintenance procedures in place, along with tracking updates, help mitigate the risk of dam failure and ensure continued safety for homes, businesses, crops, infrastructure, and wildlife habitat.

⁵ Dam surveillance refers to the systems to monitor/assess dam performance, and how and when to complete performance monitoring.

Appendix 1

Agencies Subject to Our Examination and Status of Audits

The Office of the Provincial Auditor's goal is to give the Legislative Assembly timely Reports on the results of our examinations. We do not delay our Reports to accommodate incomplete audits, but rather include the results in a future Report. We aim to report the results of our annual integrated audits of agencies with December fiscal year-ends in the spring (i.e., Report – Volume 1) and agencies with March fiscal year-ends in the fall (i.e., Report – Volume 2). We report the results of our follow-up and performance audits in the Report following their completion.

The table below lists the agencies subject to our examination at December 31, 2024, along with their fiscal year-end. Agencies subject to our examination include ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, other agencies that administer public money, and offices of the Legislative Assembly.

For each of these agencies, the table sets out the status of our annual integrated audits at April 30, 2025. It also indicates whether we are reporting, or have reported, matters for the Assembly's attention within the last 12 months, and if so, it identifies the relevant Report.

Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Government of Saskatchewan—Summary Financial Statements	March 31	Complete	No
Ministries and Secretariats:			
Ministry of Advanced Education	March 31	Complete	No
Ministry of Agriculture	March 31	Complete	Yes/2024 V2
Ministry of Corrections, Policing and Public Safety	March 31	Complete	Yes/2024 V2 & 2025 V1
Ministry of Education	March 31	Complete	Yes/2025 V1
Ministry of Energy and Resources	March 31	Complete	No
Ministry of Environment	March 31	Complete	Yes/2025 V1
Ministry of Finance	March 31	Complete	Yes/2024 V2
Ministry of Government Relations	March 31	Complete	No
Ministry of Health	March 31	Complete	Yes/2024 V2
Ministry of Highways	March 31	Complete	Yes/2024 V2
Ministry of Immigration and Career Training	March 31	Complete	Yes/2024 V2
Ministry of Justice and Attorney General	March 31	Complete	Yes/2024 V2 & 2025 V1
Ministry of Labour Relations and Workplace Safety	March 31	Complete	No
Ministry of Parks, Culture and Sport	March 31	Complete	No
Ministry of SaskBuilds and Procurement	March 31	Complete	Yes/2025 V1
Ministry of Social Services	March 31	Complete	Yes/2024 V2
Ministry of Trade and Export Development	March 31	Complete	Yes/2025 V1
Executive Council	March 31	Complete	Yes/2024 V2
Firearms Secretariat	March 31	Complete	No
Public Service Commission	March 31	Complete	Yes/2025 V1



Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Crown Agencies:			
Agricultural Credit Corporation of Saskatchewan	March 31 Note 8	Complete	No
All Nations' Healing Hospital Inc.	March 31	Complete	Yes/2024 V2
Bethany Pioneer Village Inc.	March 31	Complete	No
Border-Line Housing Company (1975) Inc.	March 31	Complete	No
Carlton Trail College	June 30	Complete	No
Century Plaza Condominium Corporation	March 31	Complete	No
Chinook School Division No. 211	August 31	Complete	No
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Complete	No
Circle Drive Special Care Home Inc.	March 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Conseil des Écoles Fransaskoises No. 310	August 31	Complete	Yes/2025 V1
Creative Saskatchewan	March 31	Complete	No
Creighton School Division No. 111	August 31	Complete	No
Cupar and District Nursing Home Inc.	March 31	Complete	No
Duck Lake and District Nursing Home Inc.	March 31	Complete	No
eHealth Saskatchewan	March 31	Complete	Yes/2024 V2
Financial and Consumer Affairs Authority of Saskatchewan	March 31	Complete	No
Foyer St. Joseph Nursing Home Inc.	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Complete	No
Good Spirit School Division No. 204	August 31	Complete	No
Government House Foundation, The	March 31	Complete	No
Great Plains College	June 30	Complete	No
Health Quality Council	March 31	Complete	No
Health Shared Services Saskatchewan (3sHealth)	March 31	Complete	No
Holy Family Roman Catholic Separate School Division No. 140	August 31	Complete	Yes/2025 V1
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Complete	Yes/2025 V1
Horizon School Division No. 205	August 31	Complete	Yes/2025 V1
Île-à-la Crosse School Division No. 112	August 31	Complete	Yes/2025 V1
Innovation Saskatchewan	March 31	Complete	No
Jubilee Residences Inc.	March 31	Complete	No
Lakeview Pioneer Lodge Inc.	March 31	Complete	No
Law Reform Commission of Saskatchewan	March 31	Complete	No
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Complete	No
Living Sky School Division No. 202	August 31	Complete	Yes/2025 V1
Lloydminster Public School Division No. 99	August 31	Complete	No
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Complete	No
Lumsden & District Heritage Home Inc.	March 31	Complete	No
Lutheran Sunset Home of Saskatoon	March 31	Complete	No
Mennonite Nursing Homes Incorporated	March 31	Complete	No

Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Métis Development Fund	March 31 Note 7	Delayed	
Mont St. Joseph Home Inc.	March 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
North East School Division No. 200	August 31	Complete	No
North West College	June 30	Complete	No
Northern Lights School Division No. 113	August 31	Complete	Yes/2024 V2 & 2025 V1
Northlands College	June 30	Complete	Yes/2024 V2
Northwest School Division No. 203	August 31	Complete	Yes/2025 V1
Oliver Lodge	March 31	Complete	No
Operator Certification Board	March 31	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	Yes/2024 V2
Prairie South School Division No. 210	August 31	Complete	No
Prairie Spirit School Division No. 206	August 31	Complete	No
Prairie Valley School Division No. 208	August 31	Complete	No
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Complete	Yes/2025 V1
Providence Place for Holistic Health Inc.	March 31	Complete	No
Provincial Archives of Saskatchewan	March 31	Complete	No
Provincial Capital Commission	March 31	Complete	No
Radville Marian Health Centre Inc.	March 31	Complete	No
Raymore Community Health and Social Centre	March 31	Complete	No
Regina Lutheran Housing Corporation	March 31	Complete	No
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	No
Regina School Division No. 4	August 31	Complete	No
Santa Maria Senior Citizens Home Inc.	March 31	Complete	No
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	Yes/2024 V2
Saskatchewan Association of Health Organizations Inc.	March 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	Yes/2024 V2
Saskatchewan Centre of the Arts	March 31	Complete	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	No
Saskatchewan Distance Learning Corporation	August 31	Complete	Yes/2025 V1
Saskatchewan Health Authority	March 31	Complete	Yes/2024 V2 & 2025 V1
Saskatchewan Health Research Foundation	March 31	Complete	No
Saskatchewan Healthcare Recruitment Agency	March 31	Complete	No
Saskatchewan Heritage Foundation	March 31	Complete	No
Saskatchewan Housing Corporation	December 31	Complete	Yes/2024 V2
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indigenous Investment Finance Corporation	March 31	Complete	No



Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Legal Aid Commission	March 31	Complete	Yes/2024 V2
Saskatchewan Liquor and Gaming Authority	March 31	Complete	Yes/2024 V2 & 2025 V1
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	March 31	Complete	No
Saskatchewan Polytechnic	June 30	Complete	No
Saskatchewan Public Safety Agency	March 31	Complete	Yes/2024 V2
Saskatchewan Research Council	March 31	Complete	Yes/2025 V1
Saskatchewan Rivers School Division No. 119	August 31	Complete	Yes/2025 V1
Saskatoon Convalescent Home	March 31	Complete	No
Saskatoon School Division No. 13	August 31	Complete	Yes/2025 V1
SaskBuilds Corporation	March 31	Complete	No
Sherbrooke Community Society Inc.	March 31	Complete	No
Société Joseph Breton Inc.	March 31	Complete	No
South East Cornerstone School Division No. 209	August 31	Complete	No
Southeast College	June 30	Complete	No
Spruce Manor Special Care Home Inc.	March 31	Complete	No
SRC Nuclear Inc.	March 31	Note 1	
St. Ann's Senior Citizens Village Corporation	March 31	Complete	No
St. Anthony's Hospital	March 31	Complete	No
St. Joseph's Home for the Aged	March 31	Complete	No
St. Joseph's Hospital (Grey Nuns) Gravelbourg	March 31	Complete	No
St. Joseph's Hospital of Estevan	March 31	Complete	No
St. Joseph's Integrated Health Centre Macklin Inc.	March 31	Complete	No
St. Paul Lutheran Home of Melville	March 31	Complete	No
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	No
St. Paul's (Grey Nuns) of Saskatoon	March 31	Note 1	
St. Peter's Hospital	March 31	Complete	No
Strasbourg and District Health Centre	March 31	Complete	No
Suncrest College	June 30	Complete	Yes
Sun West School Division No. 207	August 31	Complete	Yes/2025 V1
Sunnyside Adventist Care Centre	March 31	Complete	No
The Qu'Appelle Diocesan Housing Company	March 31	Complete	No
The Salvation Army—William Booth Special Care Home	March 31	Complete	No
Tourism Saskatchewan	March 31	Complete	No
Warman Mennonite Special Care Home Inc.	March 31	Complete	No
Water Security Agency	March 31	Complete	Yes/2025 V1
Western Development Museum	March 31	Complete	Yes/2024 V2
Workers' Compensation Board	December 31	Complete	No
CIC Crown Corporations and related agencies:			
101069101 Saskatchewan Ltd.	March 31	Note 1	
Battleford International, Inc.	March 31	Note 1	

Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Bayhurst Energy Services Corporation	March 31	Note 1	
Bayhurst Gas Limited	March 31	Note 1	
BG Storage Inc.	March 31	Note 1	
CIC Asset Management Inc.	March 31	Complete	No
Coachman Insurance Company	December 31	Complete	No
Crown Investments Corporation of Saskatchewan	March 31	Complete	No
LGS Holdings Incorporated	March 31	Complete	No
Lotteries and Gaming Saskatchewan Corporation	March 31	Complete	No
Manalta Investment Company Ltd.	March 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	March 31	Note 1	
Nokomis Holding Inc.	March 31	Note 1	
Northpoint Energy Solutions Inc.	March 31	Complete	No
Saskatchewan Auto Fund	March 31	Complete	No
Saskatchewan Gaming Corporation	March 31	Complete	No
Saskatchewan Government Insurance	March 31	Complete	No
Saskatchewan Power Corporation	March 31	Complete	Yes/2024 V2 & 2025 V1
Saskatchewan Telecommunications	March 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	March 31	Complete	No
Saskatchewan Telecommunications International, Inc.	March 31	Complete	No
Saskatchewan Water Corporation	March 31	Complete	No
SaskEnergy Incorporated	March 31	Complete	No
SaskNuclear Incorporated	March 31	Note 3	
SaskTel International Consulting, Inc.	March 31	Note 1	
SaskTel Investments Inc.	March 31	Note 1	
SGC Holdings, Inc.	March 31	Complete	No
SIG CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding Inc.	March 31	Note 1	
Stentor Resource Centre Inc.	March 31	Note 1	
TransGas Limited	March 31	Note 1	
Special purpose and trust funds including pension and benefit plans:			
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Complete	No
Criminal Property Forfeiture Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Doukhobors of Canada C.C.U.B. Trust Fund	May 31 Note 5	Complete	No
Extended Health Care Plan	December 31	Complete	No
Extended Health Care Plan for Certain Other Employees	December 31	Complete	No
Extended Health Care Plan for Certain Other Retired Employees	December 31	Complete	No
Extended Health Care Plan for Retired Employees	December 31	Complete	No
Fish and Wildlife Development Fund	March 31	Complete	No



Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
General Revenue Fund	March 31	Note 2	
Health Shared Services Saskatchewan Core Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – CUPE	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – General	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – SEIU	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – SUN	December 31	Delayed	
Health Shared Services Saskatchewan Group Life Insurance Plan	December 31	Delayed	
Health Shared Services Saskatchewan In-Scope Extended Health/Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-Scope Extended Health/Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-Scope Flexible Health/Spending Plan	December 31	Delayed	
Impacted Sites Fund	March 31	Complete	No
Institutional Control Monitoring and Maintenance Fund	March 31	Complete	No
Institutional Control Unforeseen Events Fund	March 31	Complete	No
Judges of the Provincial Court Superannuation Plan	March 31	Complete	No
King's Printer Revolving Fund	March 31	Complete	No
Liquor Board Superannuation Plan	December 31	Complete	No
Municipal Employees' Pension Commission	December 31	Complete	No
Northern Municipal Trust Account	December 31	Complete	Yes/2024 V2 & 2025 V1
Oil and Gas Orphan Fund	March 31	Complete	No
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	December 31	Delayed	
Power Corporation Superannuation Plan	December 31	Delayed	
Provincial Mediation Board Trust Accounts	March 31 Note 6	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	No
Public Employees Deferred Salary Leave Fund	December 31	Complete	No
Public Employees Dental Fund	December 31	Complete	No
Public Employees Disability Income Fund	December 31	Complete	No
Public Employees Group Life Insurance Fund	December 31	Complete	No
Public Employees Pension Plan	March 31	Complete	No
Public Guardian and Trustee of Saskatchewan	March 31	Complete	No
Public Service Superannuation Plan	March 31	Complete	No
Residential Tenancies, Office of—Director's Trust Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	No
Saskatchewan Government Insurance Service Recognition Plan	December 31	Complete	No
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	No

Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Severance Pay Credits Plan	December 31	Complete	No
Saskatchewan Power Corporation Supplementary Superannuation Plan	December 31	Complete	No
Saskatchewan Professional Teachers Regulatory Board	August 31	Complete	No
Saskatchewan Research Council Employees' Pension Plan	December 31	Complete	No
Saskatchewan Snowmobile Fund	March 31	Complete	No
Saskatchewan Student Aid Fund	March 31	Complete	No
Saskatchewan Technology Fund	March 31	Complete	No
Saskatchewan Telecommunications Pension Plan	March 31	Complete	No
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
SaskEnergy Retiring Allowance Plan	December 31	Complete	No
School Division Tax Loss Compensation Fund	March 31	Complete	No
Social Services Central Trust Account	March 31	Note 4	
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31	Note 4	
Social Services Valley View Centre Residents' Trust Account	March 31	Note 4	
Teachers' Dental Plan	December 31	Complete	No
Teachers' Disability Plan	June 30	Complete	No
Teachers' Group Life Plan	August 31	Complete	No
Teachers' Superannuation Plan	June 30	Complete	No
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Water Security Agency Retirement Allowance Plan	March 31	Complete	No
Offices of the Legislative Assembly:			
Advocate for Children and Youth, Office of the	March 31	Complete	No
Board of Internal Economy/Legislative Assembly Service/Office of the Speaker	March 31	Complete	No
Chief Electoral Officer, Office of the	March 31	Complete	No
Conflict of Interest Commissioner, Office of the	March 31	Complete	No
Information and Privacy Commissioner, Office of the	March 31	Complete	No
Ombudsman and Public Interest Disclosure Commissioner, Office of the	March 31	Complete	No
Other Agencies:			
Pension Plan for the Academic and Administrative Employees of the University of Regina	December 31	Delayed	
Pension Plan for the Eligible Employees at the University of Saskatchewan	December 31	Delayed	
Public Pension and Benefits Administration Corporation	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	No
Technical Safety Authority of Saskatchewan	June 30	Complete	No



Agency	Fiscal Year-End ^A	Status on April 30, 2025 ^B	Matters Reported / Related Report(s) ^C
University of Regina	April 30	Complete	No
University of Regina Non-Academic Pension Plan	December 31	Delayed	
University of Saskatchewan	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Delayed	
University of Saskatchewan 2000 Academic Money Purchase Pension Plan	December 31	Delayed	
University of Saskatchewan Academic Employees' Pension Plan	December 31	Delayed	
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Delayed	

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency.

Note 2: The Ministry of Finance does not prepare financial statements for this Fund.

Note 3: New Crown Agency established September 13, 2024. March 31, 2025 will be the first period end audited.

Note 4: These agencies were wound up effective March 14, 2025. The Ministry of Social Services reported about these agencies in its annual report since April 1, 2023.

Note 5: This entity was wound up effective February 7, 2025. The last period end audited by our Office was August 27, 2024.

Note 6: The Trust Account was closed and ceased operations in 2023-24. The last year end audited by our Office was March 31, 2024.

Note 7: Entity year-end changed from December 31, 2024 to March 31, 2025.

Note 8: This agency disbursed all its remaining funds and the last year end audited by our Office was March 31, 2024.

^A	Fiscal Year-end	Year of last completed integrated audit
	March 31	2024
	April 30	2024
	May 31	2024
	June 30	2024
	August 31	2024
	September 30	2024
	December 31	2024
^B	"Complete" – the audit was complete.	
	"Delayed" – the audit was delayed.	
^C	"No" – no significant issues reported.	
	"Yes/2024 V2" – significant issues are reported in our <i>2024 Report – Volume 2</i> .	
	"Yes/2025 V1" – significant issues are reported in our <i>2025 Report – Volume 1</i> .	

Appendix 2

Report on the Financial Statements of Agencies Audited by Appointed Auditors

1.0 PURPOSE

This Appendix summarizes the Office of the Provincial Auditor's views on the financial statements of agencies audited by appointed auditors. It lists audits in which the Office participated for fiscal periods ending between July 1, 2024 and December 31, 2024.

2.0 BACKGROUND

Under *The Provincial Auditor Act*, the Provincial Auditor retains overall responsibility for audits of all Crown agencies and Crown corporations regardless of who does the audit. The Legislative Assembly allows the Government to appoint auditors to audit certain Crown agencies and Crown corporations annually. **Figure 1** sets out the objectives of the annual audits—we refer to them as annual integrated audits.

The Office, the Crown agencies, Crown corporations, and the appointed auditors use the recommendations of the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* to serve the Assembly's needs efficiently and effectively.^{1,2} The Office includes the results of annual integrated audits done by appointed auditors in our Reports to the Assembly. As the Task Force Report expects, the Office provides the Assembly with its views and participation in the audits of agencies' financial statements with an appointed auditor.

Figure 1—Objective of Annual Integrated Audits

The objectives of each annual integrated audit are to form the following opinions and to report the results to the Legislative Assembly:

- An opinion on the financial-related rules and procedures used by the agency to safeguard public resources.
- An opinion on the agency's compliance with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.
- An opinion on the reliability of the agency's financial statements. The appointed auditors' reports on the reliability of each Crown agency and each Crown corporation's financial statements accompany the respective financial statements.

The Government's Summary Financial Statements include the financial results of all agencies controlled by the Government. *Public Accounts 2024–25 – Volume 1* will include the Office's independent auditor's report on the Government's Summary Financial Statements for the year ended March 31, 2025.

¹ For a copy of this report, see www.auditor.sk.ca. The Task Force recommended that the Office give the Assembly a report listing the agencies whose annual integrated audits it participated in.

² In June 1994, the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* recommended how the audit system for Crown Investments Corporation of Saskatchewan and its subsidiary Crown corporations could function more efficiently and effectively. In April 1995, Treasury Board decided that all Crown corporations and agencies should comply with these recommendations.



3.0 THE OFFICE'S VIEWS ON FINANCIAL STATEMENTS AUDITED BY APPOINTED AUDITORS

The table below provides the Office's views and participation on each financial statement audit completed by an appointed auditor for fiscal years ending between July 1, 2024 and December 31, 2024. As noted below, sometimes the Office varies the extent of its participation.

The table groups agencies and corporations by school divisions; other Crown agencies, special purpose and trust funds; and CIC, its subsidiary Crown corporations, and other related entities. It lists each Crown agency or corporation with financial statements that are audited by an appointed auditor, the appointed auditor's name, the agency's year-end date, whether the Office participated in the audit, and whether the agency's financial statements are reliable.

Listing of the Office's Involvement in Financial Statement Audits of Agencies with an Appointed Auditor

Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
School Divisions				
Chinook School Division No. 211	Stark & Marsh Chartered Professional Accountants LLP	August 31	See ^A	Yes
Christ the Teacher Roman Catholic Separate School Division No. 212	Prairie Strong Chartered Professional Accountants	August 31	See ^A	Yes
Conseil des Écoles Fransaskoises No. 310	MNP LLP	August 31	Yes	Yes
Creighton School Division No. 111	Baker Tilly HMA LLP Chartered Professional Accountants	August 31	See ^A	Yes
Good Spirit School Division No. 204	Prairie Strong Chartered Professional Accountants	August 31	See ^A	Yes
Holy Family Roman Catholic Separate School Division No. 140	Doane Grant Thornton LLP	August 31	See ^A	Yes
Holy Trinity Roman Catholic Separate School Division No. 22	Virtus Group LLP	August 31	See ^A	Yes
Horizon School Division No. 205	MNP LLP	August 31	See ^A	Yes
Île-à-la Crosse School Division No. 112	Vantage Chartered Professional Accountants	August 31	See ^A	Yes
Light of Christ Roman Catholic Separate School Division No. 16	Vantage Chartered Professional Accountants	August 31	See ^A	Yes
Living Sky School Division No. 202	Holm Raiche Oberg P.C. Ltd. Chartered Professional Accounts	August 31	Yes	Yes
Lloydminster Roman Catholic Separate School Division No. 89	MNP LLP	August 31	See ^A	Yes
Lloydminster Public School Division No. 99	Vantage Chartered Professional Accountants	August 31	See ^A	Yes

Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
North East School Division No. 200	MNP LLP	August 31	See ^A	Yes
Northern Lights School Division No. 113	MNP LLP	August 31	See ^A	Yes
Northwest School Division No. 203	Vantage Chartered Professional Accountants	August 31	Yes	Yes
Prairie South School Division No. 210	MNP LLP	August 31	See ^A	Yes
Prairie Spirit School Division No. 206	MNP LLP	August 31	See ^A	Yes
Prairie Valley School Division No. 208	MNP LLP	August 31	Yes	Yes
Prince Albert Roman Catholic Separate School Division No. 6	MNP LLP	August 31	See ^A	Yes
Regina Roman Catholic Separate School Division No. 81	Dudley & Company LLP	August 31	See ^A	Yes
Regina School Division No. 4	MNP LLP	August 31	Yes	Yes
Saskatchewan Rivers School Division No. 119	MNP LLP	August 31	Yes	Yes
Saskatoon School Division No. 13	KPMG LLP	August 31	Yes	Yes
South East Cornerstone School Division No. 209	Virtus Group LLP	August 31	See ^A	Yes
St. Paul's Roman Catholic Separate School Division No. 20	MNP LLP	August 31	Yes	Yes
Sun West School Division No. 207	Close Hauta Bertoia Blanchette Chartered Professional Accountants	August 31	Yes	Yes
Other Crown Agencies, Special Purpose and Trust Funds				
Métis Development Fund	KPMG LLP	March 31	Note 1	
Municipal Employees' Pension Commission	KPMG LLP	December 31	Yes	Yes
Municipal Financing Corporation of Saskatchewan	Dudley & Company LLP	December 31	Yes	Yes
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	KPMG LLP	December 31	Yes	Delayed
Saskatchewan Housing Corporation	KPMG LLP	December 31	Yes	Yes
Saskatchewan Pension Plan	KPMG LLP	December 31	Yes	Yes
Saskatchewan Professional Teachers Regulatory Board	Virtus Group LLP	August 31	Yes	Yes
Saskatchewan Research Council Employees' Pension Plan	Deloitte LLP	December 31	See ^A	Yes
Workers' Compensation Board	BDO Canada LLP	December 31	Yes	Yes



Agency Name	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
CIC, its Subsidiary Crown Corporations & Other Related Entities				
SGL Canada Insurance Services Ltd.	KPMG LLP	December 31	Yes	Yes
Coachman Insurance Company	KPMG LLP	December 31	Yes	Yes
Saskatchewan Government Insurance Superannuation Plan	KPMG LLP	December 31	Yes	Yes
Power Corporation Superannuation Plan	Deloitte LLP	December 31	Yes	Delayed

Note 1: Agency changed its year-end from December 31 to March 31. We will be involved in March 31, 2025 audit.

* PAS—Provincial Auditor of Saskatchewan

^A The Office reviewed the opinions of the appointed auditor on the reliability of financial statements, effectiveness of processes to safeguard public resources, and compliance with authorities. We also reviewed the appointed auditor's audit findings (including summary of errors) reported to the Boards of the agencies. Where necessary, we followed up with the appointed auditor to clarify issues reported.

Appendix 3

Samples of Opinions Formed in Annual Audits of Ministries, Crown Agencies, and Crown-Controlled Corporations

The scope of the Office of the Provincial Auditor's audit work includes the Government as a whole, sectors or programs of the Government, and individual government agencies (see **Appendix 1**). *The Provincial Auditor Act* requires the Office to use generally accepted assurance standards published by CPA Canada to carry out its audits (e.g., integrated, performance, follow-up).

Individual government agencies are subject to annual integrated audits. In general, annual integrated audits examine the effectiveness of financial-related controls, compliance with financial-related authorities, and the reliability of financial statements (for agencies that prepare them).

The following are samples of audit opinions formed as part of the annual integrated audits.

1.0 EFFECTIVENESS OF INTERNAL CONTROLS (FINANCIAL-RELATED)

We have undertaken a reasonable assurance engagement of [Agency]'s operating effectiveness of internal controls as of [Year End] to express an opinion as to the effectiveness of its internal controls related to the following objectives:

- To safeguard public resources. That is, to ensure its assets are not lost or used inappropriately; to ensure it does not inappropriately incur obligations; to establish a financial plan for the purposes of achieving its financial goals; and to monitor and react to its progress toward the objectives established in its financial plan.
- To prepare reliable financial statements.
- To conduct its activities following laws, regulations, and policies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

CPA Canada defines control as comprising those elements of an organization that, taken together, support people in the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

[Agency]'s management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal controls based on our audit.

We used the control framework included in COSO's *Internal Control–Integrated Framework* to make our judgments about the effectiveness of [Agency]'s internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision-making processes.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of [Agency]'s internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.



Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of [Agency]'s internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in conjunction with an audit of financial statements in *CPA Canada Handbook—Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements*.

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and not absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, subject to the limitations noted above, [Agency]'s internal controls were operating effectively, in all material respects, to meet the objectives stated above as of [Year End] based on COSO's *Internal Control—Integrated Framework*.

[If control is not effective in all material respects, describe the risk or significant deficiency, and indicate which objective is affected. The report should state whether the deficiency resulted from the absence of control procedures or the degree of compliance with them.]

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct* founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

2.0 COMPLIANCE WITH LEGISLATIVE AUTHORITIES

We have undertaken a reasonable assurance engagement of [Agency]'s compliance with the provisions of the following legislative and related authorities pertaining to its financial reporting, safeguarding of assets, spending, revenue raising, borrowing, and investment activities during the year ended [Year End]:

(List all legislative and related authorities covered by this report. This list must include all governing authorities).

Compliance with the provisions of the stated legislative and related authorities is the responsibility of management of [Agency]. Management is also responsible for such internal control as management determines necessary to enable the [Agency]'s compliance with the specified requirements.

Our responsibility is to express a reasonable assurance opinion on [Agency]'s compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3531 *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance whether [Agency] complied with the criteria established by the legislation and related authorities referred to above, in all significant respects. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, for the year ended [Year End], [Agency] has complied, in all significant respects, with the provisions of the aforementioned legislative and related authorities.

[If agency has not complied in all significant respects, provide adequate explanation with respect to any reservation contained in the opinion together with, if relevant and practicable, the monetary effect.]

We do not provide a legal opinion on the [Agency]'s compliance with the aforementioned legislative and related authorities.

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct*, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

3.0 RELIABILITY OF FINANCIAL STATEMENTS

This opinion is formed for government agencies preparing financial statements. Ministries do not prepare financial statements.

Opinion

We have audited the financial statements of [Agency], which comprise [the statement of financial position] as at [Year End[s]], and the [statement of operations and accumulated surplus], [statement of remeasurement gains and losses], [statement of changes in net financial assets] and [statement of cash flows] for the year[s] then ended, and notes to the financial statements, including [a summary of significant accounting policies or material accounting policy information].

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of [Agency] as at [Year End[s]], and [insert appropriate wording to describe financial results] for the year[s] then ended in accordance with [insert name of the acceptable financial reporting framework].



Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of [Agency] in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

[Insert the following paragraphs if you expect to receive all or some of the other information (i.e., annual report that includes financial statements) prior to the date of the auditor's report and the auditor does not expect to identify a material misstatement of the other information. If you do not expect to receive other information prior to the date of the auditor's report, then there are no reporting requirements. The Other Information section can be removed from the auditor's report.]

Other Information

Management is responsible for the other information. The other information comprises the information included in [X report], but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [insert the name of the acceptable financial reporting framework] for Treasury Board's approval, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing [Agency's] ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the [Agency] or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the [Agency's] financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the [Agency's] internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the [Agency's] ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the [Agency] to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

