



Provincial Auditor's 2025 Report – Volume 1

Chapter 4: Education—Student Achievement Not Considered When Overseeing Independent Schools

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

The audit found the Ministry needs to analyze and report on key indicators of student achievement (e.g., students' reading levels, graduation rates) at independent schools to make informed decisions or provide additional supports (e.g., training to uncertified teachers). We also found the Ministry did not consider student achievement as part of its risk assessment process or complete school risk assessments for certain independent schools (i.e., alternative independent schools). The Ministry needs to centrally track and use these risk assessments to determine necessary school inspections and focus on schools presenting higher risks to educational quality, student safety, and regulatory compliance.

- As of January 2025, 54 independent schools across Saskatchewan instructed over 5,400 students
- Different categories of independent schools exist in the province: registered, alternative, historical high school, qualified, certified, and associate
- \$31 million in Ministry funding for most categories of independent schools in 2024–25 (registered schools not funded)
- 14 religiously based registered schools are not required to employ certified teachers

Further, we recommended the Ministry centrally compile notices of identified non-compliance for all independent schools to improve its tracking and analysis, which facilitates effective monitoring and can strengthen the Ministry's regulatory oversight of the independent school system.

Chapter 8: Education—Educational Outcome Targets Lacking for Indigenous Students

The persistent disparity in graduation rates, and 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.

- Following Their Voices (FTV) and Invitational Shared Services Initiative (ISSI) receive annual funding (over \$2 million each) from the Ministry
- In 2024–25, 36 schools participated in FTV (compared to 49 schools in 2020–21)
- ISSI partnerships increased significantly since 2020–21 from 19 to 28 partnerships in January 2025
- Partnerships and schools report back on each Initiative's outcomes annually

The Ministry of Education made some progress on recommendations we first made in 2023 to strengthen implementation of its Inspiring Success Framework to improve educational outcomes for Indigenous students, but further work remains.

While the Ministry's new *Provincial Education Plan 2030* focuses on the needs of all prekindergarten to Grade 12 students and includes expanded measures and targets for academic achievement beyond graduation rates, the Plan's targets do not specify actual increases expected to quantify success. Such as, defining a measurable target to improve [Indigenous] student literacy and numeracy outcomes year over year. We found Saskatoon Public School Division reported that 28% of Indigenous students are reading at or above grade level in Grade 3 compared to 57% of non-Indigenous students in 2023–24, but it was not clear what target Saskatoon Public School Division was striving to meet.

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 and initiatives support academic success for Indigenous students. For instance, although the Ministry targets that student attendance will improve annually, it is not clear by how much.

Chapter 7: Trade and Export Development—Monitoring International Trade Office Performance

Since 2020, the Ministry of Trade and Export Development established nine international trade and investment offices (trade offices) in various countries (e.g., Singapore, United Arab Emirates, Mexico) to attract foreign direct investment and promote trade efforts to grow Saskatchewan's exports and economy; the total provincial export value reached over \$45 billion in 2024. 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%). The Ministry budgeted \$9.4 million directly related to trade office operations in 2024–25—80% of trade office expenses related to salaries and accommodations in 2023–24.

The audit found the Ministry of Trade and Export Development needs to strengthen how it evaluates trade office achievements by establishing targets for its key performance indicators and by measuring satisfaction (e.g., via surveys) of all parties working with its trade offices. For example, the Ministry should convey annual expectations to trade offices for new foreign investments or expansions. In addition, 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.

Chapter 11: Public Service Commission—Measuring Success of Ministries' Diversity and Inclusion Plans and Results Needed

By November 2024, the Public Service Commission implemented one of six recommendations we first made in 2022 related to advancing workplace diversity and inclusion in ministries. Although the Commission updated its Employment Equity, Diversity, and Inclusion Policy in June 2024 (last revised in August 2000), the percentage of staff in ministries who self-declare as disabled, Indigenous, or racialized (e.g., visible minority) continues to be below Saskatchewan Human Rights Commission targets. 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%).

The Commission does not conduct sufficient analysis of diversity and inclusion data to assess progress of key cross-ministerial goals and objectives or report these results to senior management and the public. 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 for 2024–25 from 67% of the ministries it oversees as of November 2024. Analyzing ministry plans and reports will help the Commission monitor the effectiveness of diversity and inclusion initiatives and identify where challenges may exist.

Our Office, along with appointed auditors (if in place), also completed annual integrated audits of 57 different agencies with fiscal year-ends between July and December 2024. These include integrated (financial) audits of the 27 school divisions and 16 pension and employee benefit plans.

We found the need for better governance controls at the Saskatchewan Distance Learning Corporation (Chapter 1) to help it fulfill all its legislative requirements and we identified concerns related to financial-related controls at 19 out of the 27 school divisions (Chapter 2). 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.

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The **full 2025 Report – Volume 1** (at auditor.sk.ca) covers other performance audits and follow-up audits such as:

Performance Audits:

- Justice and Attorney General—Providing transition spaces for individuals leaving interpersonal violence (Chapter 5)
- Saskatchewan Health Authority—Delivering opioid addiction treatment services (Chapter 6)

Follow-up Audits:

- Sustainable fish population management (Chapter 9)
- Procurement processes at Saskatchewan Health Authority and Saskatchewan Research Council (Chapters 13 and 17)
- Several healthcare follow-ups covering facility maintenance in Saskatoon and surrounding area (Chapter 12), safe and timely discharge of patients from Regina hospitals (Chapter 14), and treatment of patients at risk of suicide in northwest Saskatchewan (Chapter 15)
- Kindergarten students' readiness to learn at Saskatoon Public School Division No. 13 (Chapter 18)

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