
2025 Report – Volume 1 Summary of Main Points

INTEGRATED CHAPTERS

Chapter 1: Saskatchewan Distance Learning Corporation

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.

Chapter 2: School Divisions

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.

Chapter 3: Summary of Implemented Recommendations

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.

PERFORMANCE CHAPTERS

Chapter 4: Education—Overseeing Independent Schools

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.

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- 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.

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

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.
- 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.

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

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.
- 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).

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

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 clarify 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.

FOLLOW-UP CHAPTERS

Chapter 8: Education—Improving Educational Outcomes for Indigenous Students

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.

Chapter 9: Environment—Sustainable Fish Population Management

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.

Chapter 10: Justice and Attorney General and Corrections, Policing and Public Safety—Implementing Strategies to Reduce Short-term Remand

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 Ṭkwēskīcik 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.

Chapter 11: Public Service Commission—Advancing Workplace Diversity and Inclusion in Ministries

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.



Chapter 12: Saskatchewan Health Authority—Maintaining Healthcare Facilities Located in Saskatoon and Surrounding Areas

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.

Chapter 13: Saskatchewan Health Authority—Purchasing Goods and Services

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

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- 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.

Chapter 14: Saskatchewan Health Authority—Safe and Timely Discharge of Patients from Regina Hospitals

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.

Chapter 15: Saskatchewan Health Authority—Treating Patients at Risk of Suicide in Northwest Saskatchewan

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.

Chapter 16: Saskatchewan Liquor and Gaming Authority—Regulating Locally Manufactured Craft Alcohol

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.

Chapter 17: Saskatchewan Research Council—Purchasing Goods and Services

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.

Chapter 18: Saskatoon Public School Division No. 13—Kindergarten Readiness to Learn

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.

Chapter 19: SaskBuilds and Procurement—Securing the Data Centre

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.

Chapter 20: SaskPower—Planning the Shut Down and Decommissioning of Boundary Dam

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.

Chapter 21: Water Security Agency—Ensuring Dam Safety

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.