

# 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 250 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 2* 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 November 7, 2025, with details on performance and annual integrated (financial) 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** of this Overview defines integrated, performance, and follow-up audits, and includes audit highlights.

## 2.0 AUDIT HIGHLIGHTS

### 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 *2025 Report – Volume 1*, our Office, along with appointed auditors (if in place), completed annual integrated audits of about 160 different agencies with fiscal year-ends between January 2025 and July 2025. These include integrated audits of 17 ministries, 28 Crown corporations and agencies, 21 pension and employee benefit plans, and 34 healthcare affiliates.



This Report includes concerns at seven agencies, four of which are highlighted in this section. This means most agencies had effective financial-related controls, complied with financial and governance-related legislative authorities, and prepared reliable financial statements.

The **Global Transportation Hub Authority (Chapter 2)** did not have well-defined collaboration procedures for major developments at the Hub. Having such procedures would reduce the likelihood of the Authority competing with developers in nearby municipalities (e.g., City of Regina, RM of Sherwood) for future major land developments and would provide a consistent and rigorous consultation process.

The **Saskatchewan Indian Gaming Authority Inc. (SIGA) (Chapter 4)** needs to ensure its reporting, policies, and procedures support compliance with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and regulations. In August 2025, the Financial Transactions and Reports Analysis Centre (FINTRAC)—Canada's financial intelligence unit and anti-money laundering and anti-terrorist financial supervisor (i.e., regulator)—issued a notice of violation and an administrative penalty of \$1.175 million to SIGA. Administrative penalties can negatively impact SIGA's distribution of income to **Lotteries & Gaming Saskatchewan**. SIGA planned to appeal the notice of violation and penalty to the Federal Court of Canada as of September 2025.

**Northlands College (Chapter 5)** did not restrict access to its cheque-signing system to properly segregate duties related to making payments. This increases the risk of inappropriate or fraudulent payments going undetected, as one person may be able to create, approve, and process a payment without involving another person. Also, the 2024–25 financial statements of Northlands College are not reliable because they contain a significant \$1.8 million error in recording grant revenue. Northlands College received \$1.8 million from the Ministry of Education to fund child care spaces at the College but had not begun developing those spaces. Therefore, the College had not yet earned nor was entitled to keep the funding yet. Inaccurate financial statements can impact the ability to make informed financial decisions.

The **Saskatchewan Health Authority (Chapter 6)** implemented certain aspects of the Administrative Information Management System (AIMS) in June 2024. Our user access review in AIMS identified 19 users with the ability to enter and approve invoices. The Authority needs to regularly monitor whether users with these conflicting roles actually process payments without involving others. Additionally, AIMS created challenges in preparing sufficient and timely financial reconciliations like bank reconciliations in 2024–25. Regular reconciliations are needed to check the accuracy and reliability of accounting records and bank balances. Further, the Authority did not consistently maintain approved timecards to support payroll amounts. Proper timecard approvals help manage employee attendance and make sure staff get paid accurately for time worked.

## 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 six performance audits.

### Chapter 9: Corrections, Policing and Public Safety—Supporting the Mental Health of Correctional Workers

#### What our Office examined:

The Ministry of Corrections, Policing and Public Safety's processes to support the mental health of correctional workers employed across its five adult secure-custody facilities.

The Ministry employs about 1,400 correctional workers across the province, including correctional officers and managers who work shifts to operate the facilities 24/7.

#### Why our Office examined this area:

Correctional work environments are stressful by nature. Correctional workers experiencing distress or trauma in the line of duty can face disabling after-effects that can lead to other issues like depression and substance abuse.

If correctional workers do not feel supported by their managers and organization, they may experience increased job stress, burnout, or may leave the profession, ultimately leading to staff shortages. Supporting the mental health of correctional workers not only helps maintain a healthy workforce to assist correctional workers in carrying out their duties effectively, but also mitigates the impact of stress on their health and personal relationships.

#### What our Office found:

The Ministry of Corrections, Policing and Public Safety needs to:

- Provide clear guidance on when to deploy its Critical Incident Stress Management (CISM) teams and consistently track, analyze, and report on CISM usage. CISM teams provide peer-support to correctional workers following critical incidents (e.g., inmate suicides).
- Enhance correctional worker surveys it uses to assess mental health support provided. For example, allow for staff comments in surveys.

- Five CISM teams across the five correctional facilities ranging from 5–14 team members
- In 2024–25, CISM support offered in 84 instances and provided in 50 of those instances
- Our testing found three incident (injury) reports related to violence where CISM was not offered
- Average of 114 sick leave hours per correctional officer in 2024–25 compared to 104 hours in 2023–24
- According to 2024 staff survey, 35% of correctional worker respondents agree there is adequate awareness and knowledge of psychological health issues



- Establish clear expectations and agreed upon plans with correctional workers on mental health leaves of absence for when to contact those workers. This will reduce the risk a correctional worker on leave may feel harassed or unsupported by the Ministry.
- Analyze key information (e.g., sick leave, workers' compensation claims) to evaluate the effectiveness of its mental health supports.

## Chapter 10: Education—Achieving Accessible Child Care

### What our Office examined:

The Ministry of Education's processes to achieve the accessibility outcome of the *Canada-wide Early Learning and Child Care Agreement* with the Federal Government.

Signed in 2021 with the Federal Government, the Agreement expires March 2026. Under the accessibility outcome, the Ministry committed to increase the number of licensed child care spaces for children under six years old in Saskatchewan by 28,000 by March 31, 2026. This commitment expected to result in attaining the 59% coverage rate target set in the Agreement, meaning there are 5.9 child care spaces available for every 10 children under the age of six in the province.

### Why our Office examined this area:

Expanding access to licensed, quality child care can strengthen families and communities by helping parents enter the labour market or increase to full-time working hours. The Ministry achieved about 84% of the additional 28,000 child care spaces by March 31, 2025. It still needed to create about 4,800 spaces and finalize the development of roughly 7,600 spaces before March 2026.

At October 2025, the Ministry had yet to renew the Agreement with the Federal Government and was only one of two provinces that had yet to do so.

### What our Office found:

The Ministry of Education needs to:

- Develop a sustainable funding model for the provision of child care
- Analyze key data such as unmet demand, child care space utilization, and the number of early childhood educators required to staff new spaces created to make sure child care is accessible
- Track and report to the Federal Government on all key information (e.g., unmet demand, coverage rate, spaces available by age of child in home providers) as outlined in the Agreement

- At June 2025, just over 1,200 licensed child care providers in Saskatchewan
- Under the Agreement, \$738 million received in federal funding between April 2021 and March 2025
- Agreement expires March 2026
- 694 instances found where child care spaces were available but not utilized
- Attained 49% coverage rate at March 2025 compared to target of 59%
- At December 2024, an estimated 1,330 early childhood educators needed by March 2026
- In 2023, the top difficulty encountered by parents was child care not available in their community

## Chapter 11: Health—Inspecting Special-Care Homes

### What our Office examined:

The Ministry of Health's processes to inspect special-care homes.

### Why our Office examined this area:

The Ministry began inspecting special-care homes in December 2021. As of March 2025, there were 161 special-care homes across the province—125 operated by the Saskatchewan Health Authority and 36 operated by healthcare affiliates contracted by the Authority. Without regular inspections and proper follow up, special-care home residents are susceptible to neglect, abuse, and even early death.

### What our Office found:

The Ministry of Health needs to:

- Use a risk-based inspection approach rather than inspecting homes every three years, and analyze resources needed to carry out a risk-based approach
- Conduct unannounced inspections
- Conduct independent follow-up inspections to determine whether homes sufficiently address non-compliance issues
- Analyze and report on special-care home inspection results, including public reporting

- Six special-care home inspectors in Regina
- At July 2025, 130 out of 161 special-care homes inspected since December 2021; over 30 homes still not visited in the past four years
- Five homes with critical incidents between April 2023 and June 2024, and yet not inspected until 2025
- Critical and high non-compliance issues from eight inspections tested, not addressed until 8-203 days after the required 30 business days
- Resident care plans found updated right after Ministry informed the home of the upcoming inspection

## Chapter 12: Parks, Culture and Sport—Protecting Provincial Park Ecosystems

### What our Office examined:

The Ministry of Parks, Culture and Sport's processes to protect provincial park ecosystems.

Saskatchewan has 36 provincial parks covering 1.2 million hectares of parkland; our audit focused on 27 of them (did not include historic parks).

### Why our Office examined this area:

Effective park-ecosystem management contributes to biodiversity, soil and wildlife habitat, and mitigates the impacts of changing climate conditions and human use. Properly protecting Saskatchewan's provincial park ecosystems can result in increased resilience to wildfires and insect infestations, and help preserve provincial parks for future generations.



### What our Office found:

The Ministry of Parks, Culture and Sport needs to:

- Prioritize creating ecosystem-based management plans aligned with good practice for high-risk provincial parks (high risk includes parks with critical habitat and those below the Ministry's health index)
- Create detailed plans (e.g., fuel management plans) for all high-risk provincial parks
- Complete, centrally monitor, and report on ecosystem management activities consistent with planned actions and deadlines
- Enter ecosystem data in its IT system timely
- Formalize factors it considers when determining which Indigenous communities to consult with on plans and retain sufficient evidence of these consultations

- In 2024–25, spent \$1.8 million on provincial park conservation management
- Six Ministry staff lead the protection and conservation of park ecosystems
- Five parks fell below the Ministry's health index target including Buffalo Pound Provincial Park, which does not have an ecosystem-based management plan
- Pike Lake Provincial Park has critical habitat and no ecosystem-based management plan
- No clear guidance for creating ecosystem-based management plans, and plans tested also lacked certain components required by good practice—we found one plan is more than 20 years old
- 13 of 18 forested parks did not have fuel management plans

## Chapter 13: Saskatchewan Municipal Board—Providing Timely and Supported Municipal Appeal Decisions

### What our Office examined:

The Saskatchewan Municipal Board's processes to provide timely and supported appeal decisions.

We focused on municipal property assessment appeals and planning and development appeals. In 2024, the Board received 334 property assessment appeals and 22 planning and development appeals.

### Why our Office examined this area:

An effective appeal process resolves issues in a timely and objective way. Delays can create uncertainty for municipalities and appellants and for significantly impact all parties financially.

### What our Office found:

The Saskatchewan Municipal Board needs to:

- Monitor appeals in case management taking more than the expected 20 days

- Seven staff who handle appeals and eight board members who hear appeals
- 115 assessment appeals waiting to be heard at June 2025, some dating back to 2021
- Four out of 13 appeals tested in case management took over 20 days without rationale
- Delays occurring before a hearing is held—three appeals each took 288, 320, and 337 days to reach the hearing date
- 60-day target for issuing a hearing decision being met over 90% of the time

- Periodically analyze key stages of the appeal process to identify necessary actions to address delays (e.g., appeals taking more than expected 200 days)
- Publicly report information on the status of property assessment appeals, including appeals waiting to be heard
- Require board members to annually sign off on having read and agreed to its code of conduct

## Chapter 14: SaskBuilds and Procurement—Monitoring the Implementation of IT Projects

### What our Office examined:

The Ministry of SaskBuilds and Procurement's processes for monitoring the implementation of IT business application projects.

The Ministry monitors IT projects for government ministries and certain government agencies (i.e., clients).

### Why our Office examined this area:

Large-scale IT business application projects are inherently complex, expensive, and pose risks that can cause project failures such as significant budget overruns and missed deadlines. Failure to deliver expected IT projects can be extremely costly in terms of the use of public resources.

### What our Office found:

The Ministry of SaskBuilds and Procurement needs to:

- Formalize sufficient requirements (e.g., % of projects on time and on budget) for reporting to IT project governance bodies
- Follow up when monthly IT project progress reports are not received from clients
- Sufficiently analyze IT project reports from clients
- Continuously assess key IT project risks and risk mitigation strategies to support early intervention and save resources
- Require and compile lessons learned to strengthen future IT projects

- In 2024–25, the Ministry monitored 20 IT projects forecast to cost \$40 million
- Of the 20 projects, eight were overbudget and 12 projects missed deadlines
- It also led EBMP project (a financial system to be used by all ministries) projected to cost \$260 million—\$130 million overbudget and 2.5 years late
- Two of four projects tested did not receive timely progress reports and ended up running late and overbudget



## 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.

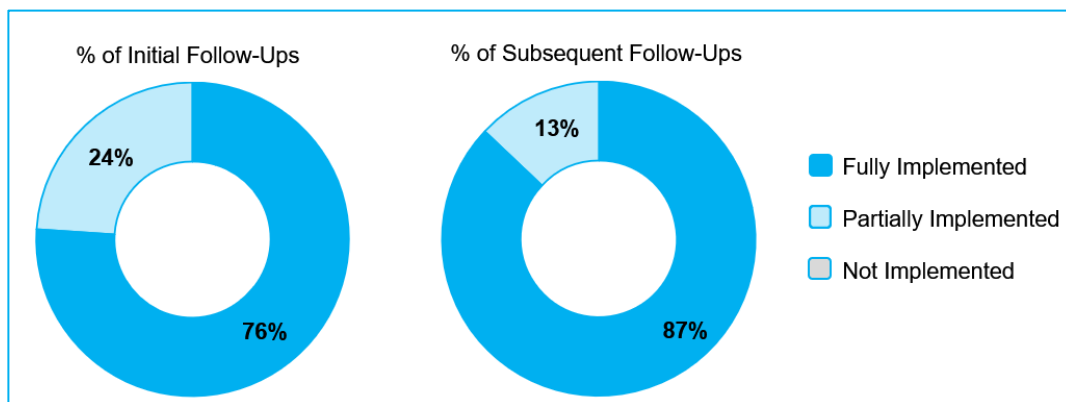
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

This section of the Report highlights the results of 15 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 two or three years thereafter until the agency either implements the recommendations or we identify them as no longer relevant. We expect some recommendations will take government agencies a longer period to implement (e.g., five years).

As shown in **Figure 1**, 76% 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 (i.e., >3 years after original audit) in this Report, 87% of audit recommendations have been fully implemented. Seeing many agencies acting on our recommendations in a timely manner means public sector management is improving.

**Figure 1—Percentage of Implemented Recommendations**



In this Report, we found certain agencies acted on our recommendations quickly, while others are taking a while to improve public sector management.

We were pleased to see the **Saskatchewan Distance Learning Centre (Chapter 21)** addressed all seven recommendations related to supporting Grades 10 to 12 students in completing distance education courses by our first follow-up audit. The Centre formalized a framework to guide course development and maintenance to help ensure courses are updated and renewed on a regular basis. The Centre also strengthened implementation of



its marking and student inactivity policies. For example, Centre management monitored teachers against a five-day target for completing marking of assignments to inform action plans for teachers with marking backlogs. The Centre also set targets for course completion rates for its various student groups and regularly reports results against those targets to the Board, along with reasons why students drop courses. This helps the Centre to develop action plans (e.g., increase academic advisor engagement, extend graduation plans) directed at root causes of incomplete courses.

We did find the **Saskatchewan Health Authority (Chapter 25)** has further work to do to minimize employee absenteeism in Kindersley and area. Managers do not document monitoring of, or discussions held with, employees with excessive absenteeism (i.e., sick hours greater than 10% of their scheduled hours). About 25% of its staff in Kindersley and area had excessive absenteeism in 2024–25. The Authority is also still unable to complete meaningful analysis on absenteeism trends or patterns due to data limitations. This limits its ability to develop targeted strategies. In 2024–25, the Authority experienced actual sick time per employee of about 12.7 sick days compared to 10.25 days in 2018–19.

The following table details the results of the 15 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 <sup>A,B</sup>	Recommendations	Status of Recommendations		
			Implemented	Partially Implemented	Not Implemented
Initial Follow-Ups					
Saskatchewan Distance Learning Centre—Supporting Students to Complete Distance Education Courses	2022 V1	7	7	0	0
Saskatchewan Polytechnic—Supporting Success of Indigenous Students	2023 V1	4	2	2	0
Saskatchewan Workers' Compensation Board—Administering Psychological Injury Claims	2022 V1	5	5	0	0
Saskatchewan Government Insurance—Licensing Commercial Drivers	2022 V2	2	2	0	0
Saskatchewan Health Authority—Filling Hard-to-Recruit Healthcare Positions	2022 V2	7	3	4	0
Initial Follow-Ups Subtotal		25	19	6	0
% of Initial Follow-Ups Subtotal		100%	76%	24%	0%
Subsequent Follow-Up Audits <sup>C</sup>					
Education—Evaluating the Early Learning Intensive Support Program	2021 V1 2023 V2	1	1	0	0
Health—Monitoring Enforcement of Tobacco and Vapour Products' Legislative Requirements	2021 V2 2023 V2	6	6	0	0
Health—Providing Special Needs Equipment for Persons with Disabilities	2016 V2 2019 V1 2021 V1 2023 V2	1	1	0	0
Justice and Attorney General—Conducting Timely and Accurate Coroner Investigations	2021 V2 2023 V2	2	2	0	0



Chapter Name	Related Report <sup>A,B</sup>	Recommendations	Status of Recommendations		
			Implemented	Partially Implemented	Not Implemented
Parks, Culture and Sport—Drinking Water in Provincial Parks	2019 V2 2022 V2	4	4	0	0
Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer	2020 V2 2023 V2	6	5	1	0
Saskatchewan Gaming Corporation—Preventing Cyberattacks	2021 V2 2024 V1	1	1	0	0
Saskatchewan Health Authority—Minimizing Employee Absenteeism in Kindersley and Area	2017 V2 2020 V1 2023 V2	3	0	3	0
Saskatchewan Health Authority—Overseeing Contracted Special-Care Homes in Saskatoon and Area	2017 V1 2020 V1 2023 V2	4	4	0	0
Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Area	2018 V1 2021 V1 2023 V2	2	2	0	0
<b>Subsequent Follow-Ups Subtotal</b>		<b>30</b>	<b>26</b>	<b>4</b>	<b>0</b>
<b>% of Subsequent Follow-Ups Subtotal</b>		<b>100%</b>	<b>87%</b>	<b>13%</b>	<b>0%</b>
<b>Overall Total</b>		<b>55</b>	<b>45</b>	<b>10</b>	<b>0</b>
<b>% of Overall Total</b>		<b>100%</b>	<b>82%</b>	<b>18%</b>	<b>0%</b>

Source: Compiled by the Office of the Provincial Auditor of Saskatchewan.

<sup>A</sup> V—means Volume.

<sup>B</sup> 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).

<sup>C</sup> 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 truly appreciates 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 also thank the many experts who shared their knowledge and advice during the course of our work.

We value 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; we are 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 very proud of their commitment to quality work. Our team's 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. 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](http://auditor.sk.ca)

